



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 2016

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2016 uploaded to the Arizona Department of Education's Web site on _____ contain(s) the data for the AFR described above.
Date

Superintendent Signature
Diana M. Asseier
Superintendent (Typed Name)

District Contact Employee

Business Manager Signature
Elaine Wood
Business Manager (Typed Name)

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Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1990-1994

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) 3100 Prop 123

Subtotal (lines 25-27)

4000 Federal

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

Subtotal (lines 29-35)

Total Fund Revenue (lines 19, 24, 28, and 36)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	405,084	1,003,816	0	635,599	1.
2.	19,916,060	500,433	887,985	107,238	2.
3.	0				3.
4.	0	0	0	0	4.
5.	3,646	0			5.
6.	0	0			6.
7.	7,316	0			7.
8.	0	0			8.
9.	0	0			9.
10.	0	0			10.
11.	0	0			11.
12.	0	0			12.
13.	1,200	0			13.
14.	0	0			14.
15.	0	0			15.
16.	0	0			16.
17.	22,103	418	0	4,823	17.
18.	64,145	87	0	0	18.
19.	20,014,470	500,938	887,985	112,061	19.
20.	0	0			20.
21.	645,326	39,087		0	21.
22.	0	0		0	22.
23.	0	0		0	23.
24.	645,326	39,087			24.
25.	2,786,045	48,291		0	25.
26.	4,000,954	152,028		0	26.
27.	251,363	0		0	27.
28.	7,038,362	200,319		0	28.
29.	0				29.
30.	0				30.
31.					31.
32.	0				32.
33.	0				33.
34.	0				34.
35.	0				35.
36.	0			0	36.
37.	27,698,158	740,344	887,985	112,061	37.
38.				0	38.
39.	0	0	0	0	39.
40.	0	0	0	0	40.
41.	28,103,242	1,744,160	887,985	747,660	41.
42.	25,888,278	396,811	880,695	0	42.
43.	0	0	0	0	43.
44.	25,888,278	396,811	880,695	0	44.
45.	2,214,964	1,347,349	7,290	747,660	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/15.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/16.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	7,616,353	2,321,228	66,190	118,199	30	11,685,997	10,122,000	9,805,309	3.2%
2000 Support Services										
2100 Students	2.	588,809	211,887	48,745	29,709	0	937,445	879,150	852,581	3.1%
2200 Instructional Staff	3.	502,817	203,148	96,203	39,747	545	902,551	842,460	925,762	-9.0%
2300 General Administration	4.	180,928	897,405	65,724	1,283	2,789	613,707	1,148,129	657,177	74.7%
2400 School Administration	5.	1,295,137	324,264	14,624	2,132	1,220	1,592,702	1,637,377	1,628,567	0.5%
2500 Central Services	6.	685,815	212,504	461,693	5,109	18,085	1,274,848	1,383,206	1,261,736	9.6%
2600 Operation & Maintenance of Plant	7.	1,385,321	558,323	637,245	1,561,759	37,900	4,537,548	4,180,548	4,192,096	-0.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	29,375	11,315	0	55,000	0	96,881	95,690	85,026	12.5%
610 School-Sponsored Cocurricular Activities	10.	85,483	16,928	0	0	0	108,989	102,411	77,215	32.6%
620 School-Sponsored Athletics	11.	90,871	21,185	0	0	0	133,597	112,056	124,472	-10.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	12,460,909	4,778,187	1,390,424	1,812,938	60,569	21,884,265	20,503,027	19,609,941	4.6%
200 Special Education										
1000 Instruction	15.	2,357,538	789,162	2,896	1,780	0	3,351,587	3,151,376	3,389,992	-7.0%
2000 Support Services										
2100 Students	16.	477,633	133,697	366,892	9,463	1,375	1,054,965	989,060	934,033	5.9%
2200 Instructional Staff	17.	76,211	24,161	29,050	90	1,700	133,432	131,212	212,498	-38.3%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	400	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	2,911,382	947,020	398,838	11,333	3,075	4,540,384	4,271,648	4,536,523	-5.8%
400 Pupil Transportation	25.	583,173	239,542	26,908	61,080	506	1,062,939	911,209	987,918	-7.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	155,271	47,123	0	0	0	202,127	202,394	199,826	1.3%
Total Expenditures (lines 14, 24-27, 30-32)	33.	16,110,735	6,011,872	1,816,170	1,885,351	64,150	27,689,715	25,888,278	25,334,208	2.2%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	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.	436,868										
Interest Income	2.	250										
Total Revenues (lines 1 and 2)	3.	437,118										
Expenditures												
100 Regular Education												
1000 Instruction	4.		255,559	50,497				480,975	306,056	276,533	10.7%	
2100 Support Services - Students	5.		3,522	696				12,289	4,218	6,061	-30.4%	
2200 Support Services - Instructional Staff	6.		8,516	1,684				3,717	10,200	11,635	-12.5%	
Program 100 Subtotal (lines 4-6)	7.		267,597	52,877				496,981	320,474	294,229	8.9%	
200 Special Education												
1000 Instruction	8.		73,844	14,604				98,357	88,448	97,610	-9.4%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		2,292	453				3,225	2,745	2,544	7.9%	
Program 200 Subtotal (lines 8-10)	11.		76,136	15,057				101,582	91,193	100,154	-8.9%	
Other Programs (Specify) __550												
1000 Instruction	12.		4,463	882				6,451	5,345	6,061	-11.8%	
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.		4,463	882				6,451	5,345	6,061	-11.8%	
Total Classroom Site Fund 011 - Base Salary	16.	168,501	437,118	348,196	68,816		0	605,014	417,012	400,444	4.1%	188,607
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	873,736										
Interest Income	18.	1,367										
Total Revenues (lines 17 and 18)	19.	875,103										
Expenditures												
100 Regular Education												
1000 Instruction	20.		431,092	85,179				1,293,257	516,271	571,621	-9.7%	
2100 Support Services - Students	21.		9,131	1,805				35,433	10,936	13,257	-17.5%	
2200 Support Services - Instructional Staff	22.		15,979	3,159				14,681	19,138	26,515	-27.8%	
Program 100 Subtotal (lines 20-22)	23.		456,202	90,143				1,343,371	546,345	611,393	-10.6%	
200 Special Education												
1000 Instruction	24.		134,833	26,657				316,140	161,490	234,860	-31.2%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		2,283	451				11,814	2,734	6,629	-58.8%	
Program 200 Subtotal (lines 24-26)	27.		137,116	27,108				327,954	164,224	241,489	-32.0%	
Other Programs (Specify) __550												
1000 Instruction	28.		9,131	1,805				25,812	10,936	13,257	-17.5%	
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.		9,131	1,805				25,812	10,936	13,257	-17.5%	
Total Classroom Site Fund 012 - Performance Pay	32.	821,152	875,103	602,449	119,056		0	1,697,137	721,505	866,139	-16.7%	974,750
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	873,736										
Interest Income	34.	495										
Total Revenues (lines 33 and 34)	35.	874,231										
Expenditures												
100 Regular Education												
1000 Instruction	36.		340,956	272,083	0	0		896,483	613,039	567,031	8.1%	
2100 Support Services - Students	37.		4,829	3,621	0	0		25,832	8,450	12,435	-32.0%	
2200 Support Services - Instructional Staff	38.		11,427	9,009	0	0		10,551	20,436	23,896	-14.5%	
Program 100 Subtotal (lines 36-38)	39.		357,212	284,713	0	0		932,866	641,925	603,362	6.4%	
200 Special Education												
1000 Instruction	40.		98,976	78,353	0	0		253,849	177,329	199,871	-11.3%	
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		2,993	2,508	0	0		6,449	5,501	5,243	4.9%	
Program 200 Subtotal (lines 40-42)	43.		101,969	80,861	0	0		260,298	182,830	205,114	-10.9%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) _550												
1000 Instruction	45.		6,019	4,690	0	0		12,900	10,709	12,435	-13.9%	
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.		6,019	4,690	0	0		12,900	10,709	12,435	-13.9%	
Total Classroom Site Fund 013 - Other	48.	334,220	874,231	465,200	370,264	0	0	1,206,064	835,464	820,911	1.8%	372,987
Total Classroom Site Funds (lines 16, 32, and 48)	49.	1,323,873	2,186,452	1,415,845	558,136	0	0	3,508,215	1,973,981	2,087,494	-5.4%	1,536,344

- (1) For FY 2016, the district received Classroom Site Fund revenue of 0 and expended 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	0	215			0	250	215	53,315	-99.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	5,600	1,484			0	9,000	7,084	47,541	-85.1%
2300, 2400, 2500, 2900 Administration	4.	242,244		87,355		0	0	802,805	329,599	345,681	-4.7%
2600 Operation & Maintenance of Plant	5.	0		12,887			0	6,300	12,887	22,292	-42.2%
2700 Student Transportation	6.	0		6,388			0	22,000	6,388	2,667	139.5%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			0	250,000	0	24,399	-100.0%
5000 Debt Service	9.				0	40,638		245,417	40,638	513,345	-92.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	242,244	5,600	108,329	0	40,638	0	1,335,772	396,811	1,009,240	-60.7%

(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	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	1,335,772		0		0	
6150 Classified Salaries	2.	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0
6731 Furniture and Equipment	7.	526,255	15,699	0	0	0	0
6734 Vehicles	8.	0	0	0	0	0	0
6737 Technology-Related Hardware and Software	9.	31,000	92,629	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	40,638	0	0	0	0
Total (lines 2-11)	12.	557,255	148,966	0	0	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	13.	0	0	0	0	0	0
New Construction	14.	0	0	0	0	0	0
Other	15.	557,255	148,966	0	0	0	0
Total (lines 13-15)	16.	557,255	148,966	0	0	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$6,374,793 1.
Buildings and Improvements	\$85,804,178 2.
Furniture, Equipment, Vehicles, and Technology	\$5,949,190 3.
Construction in Progress	\$88,465 4.
Total	\$98,216,626 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 Impact Aid
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(242,289)	1,673,146	(11,978)	2,005,650	1,418,341	538
2.	(29,899)	186,368	(1,386)	277,356	155,082	1
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	(15,820)	43,543	(245)	43,176	27,479	(1)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(112,695)	993,519	(8,943)	1,124,900	996,418	(124,537)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(48,661)	145,951	(811)	96,950	96,480	(1)
13.	0	0	0	0	0	0
14.	514,938	220,053	0	370,765	127,461	607,530
15.	341,956	25,146	0	145,000	203,585	163,517
16.	0	0	0	0	0	0
17.	(66)	1,829	(16)	9,147	1,747	0
18.	407,464	3,289,555	(23,379)	4,072,944	3,026,593	647,047

STATE PROJECTS

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

19.	1,071	37,970	0	56,353	38,823	218
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	0	0	0	0	0
26.	0	0	0	0	0	0
27.	23,400	169,854	0	170,037	143,811	49,443
28.	24,471	207,824		226,390	182,634	49,661
29.	431,935	3,497,379	(23,379)	4,299,334	3,209,227	696,708

Total Federal and State Projects (lines 18 and 28)

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

		BEGINNING	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER		ENDING FUND
		FUND BALANCE	FINANCING SOURCES (excluding 5200)	IN (OUT) 5200 (6930)	FINANCING USES (excluding 6910 and 6930)		BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	435,410	194,038		300,000	160,593	468,855
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant (Lease over 1 year)	5.	104,030	39,394	0	37,000	0	143,424
505 School Plant (Lease 1 year or less)	6.	0	0	0	0	0	0
506 School Plant (Sale)	7.	83,659	23,565	0	0	0	107,224
515 Civic Center	8.	43,000	9,176	0	40,000	32,017	20,159
520 Community School	9.	222,395	306,125	0	300,000	323,977	204,543
525 Auxiliary Operations	10.	606,691	427,828	0	600,000	348,737	685,782
526 Extracurricular Activities Fees Tax Credit	11.	236,698	736,187	0	700,000	658,653	314,232
530 Gifts and Donations	12.	137,144	255,375	0	300,000	169,607	222,912
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0	0	0	0	0	0
540 Fingerprint	14.	15,166	1,778	0	10,000	1,187	15,757
545 School Opening	15.	0	0	0	0	0	0
550 Insurance Proceeds	16.	37,329	4,088	0	30,000	15,250	26,167
555 Textbooks	17.	14,577	11,932	0	5,000	13,978	12,531
565 Litigation Recovery	18.	108,457	282	0	2,000	0	108,739
570 Indirect Costs	19.	0	0	0	60,000	0	0
575 Unemployment Insurance	20.	3,129	8	0	0	0	3,137
580 Teacherage	21.	0	0	0	0	0	0
585 Insurance Refund	22.	18,901	12,364	0	0	0	31,265
590 Grants and Gifts to Teachers	23.	0	0	0	0	0	0
595 Advertisement	24.	8,818	23	0	5,000	0	8,841
596 Joint Technical Education	25.	118,442	594,390	0	700,000	506,388	206,444
620 Adjacent Ways	26.	0	887,985	0	1,500,000	880,695	7,290
630 Bond Building	27.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	28.	0	0	0	0	0	0
640 School Plant-Special Construction	29.	0	0	0	0	0	0
650 Gifts and Donations—Capital	30.	0	0	0	0	0	0
660 Condemnation	31.	0	0	0	0	0	0
665 Energy and Water Savings	32.	80,810	52,740	0	66,274	13,713	119,837
686 Emergency Deficiencies Correction	33.	0	0	0	0	0	0
691 Building Renewal Grant	34.	(186,435)	999,566	0	1,000,000	844,207	(31,076)
695 New School Facilities	35.	0	0		0	0	0
700 Debt Service	36.	635,599	112,061	0	0	0	747,660
720 Impact Aid Revenue Bond Debt Service	37.	0	0	0	0	0	0
850 Student Activities	38.	0	0		0	0	0
Other _____	39.	0	0	0	93,493	0	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0		0	0	0
955 Intergovernmental Agreements	2.	0	50,000	0	0	0	50,000
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	0
Class Size Reduction	100,000	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	200,000	160,593
Total Expenditures (lines 1-4)	300,000	160,593

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

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2015	\$0	1.
2. Bonds issued during FY 2016 (Object 5110)	0	2.
3. Bonds retired during FY 2016 (Object 6831)	0	3.
4. Bonds Outstanding, June 30, 2016	\$0	4.
5. Short-term Debt Outstanding, July 1, 2015		5.
6. Short-term Debt Outstanding, June 30, 2016		6.

B. District Assessed Valuation and Other District Information

1. FY 2016 Assessed Valuations and Tax Rates			
a. Primary	\$629,508,101	Tax Rate	4.0121
b. Secondary	\$0	Tax Rate	0.0000
2. Number of Schools			8
3. Actual Days in Session			180
4. Area of School District (Square Miles)			192

(Report this WHETHER OR NOT district changed boundaries in FY 2016)

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)	\$17,997,737
2. Classroom Supplies (Function 1000, Object Code 6600)	\$545,770
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,917,700
4. Support Services—Students (Function 2100)	\$2,242,306
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$8,810,147
6. Total Current Expenditures	\$34,513,660

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

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

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

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

GRADE													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
0	0	0	1	2	8	9	9	7	10	10	6	13	75
0	0	0	0	7	5	6	12	5	10	13	8	9	75
0	0	0	2	5	6	7	10	8	4	9	4	8	63
0	0	0	3	14	19	22	31	20	24	32	18	30	213

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Autism
2. Emotional Disability
3. Hearing Impairment
4. Other Health Impairments
5. Specific Learning Disability
6. Mild, Moderate, or Severe Intellectual Disability
7. Multiple Disabilities
8. Multiple Disabilities with Severe Sensory Impair.
9. Orthopedic Impairment
10. Developmental Delay
11. Preschool Severe Delay
12. Speech/Language Impairment
13. Traumatic Brain Injury
14. Visual Impairment
15. Subtotal (lines 1-14)
16. Gifted Education
17. Remedial Education
18. ELL Incremental Costs
19. ELL Compensatory Instruction
20. Vocational and Technological Education
21. Career Education
22. Total (lines 15-21)

PROGRAM	PROGRAM
200	200
BUDGET	ACTUAL
461,653	565,544
58,768	63,781
138,615	88,916
283,020	286,542
864,404	734,264
268,732	243,184
92,623	100,227
57,688	49,328
190,439	157,724
116,896	147,670
159,379	188,829
491,665	487,939
7,346	6,912
49,824	21,051
3,241,052	3,141,911
302,063	232,836
0	0
82,238	74,262
0	1,075
915,031	821,564
0	0
4,540,384	4,271,648

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

Actual Expenditures for all Gifted Pupils	0
K-8	\$ 232,886
9-12	\$ 0
Total	\$ 232,886

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	40,410
1. Nonfederal Audit Expenditures - M&O Fund	6350	40,410
2. Federal Audit Expenditures - All Funds	6330	4,490
		3,550

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

Actual Expenditures made in FY 2016 \$ 0

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
0	0		0
0	0	0	0
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0	0	0

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

(OE+00) (OE+00)

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Funds 020-799	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	1,520,512	575,592	241,320	428,413	174,397	6,788				357,815	277,682	3,582,519
2000 Support Services												
2100 Students	218,777	73,224	22,031	18,729	9,131	1,218				0	0	343,110
2200 Instructional Staff	434,182	131,709	114,210	20,736	1,764	80				80	0	702,761
2300 General Administration	1,992	352	1,137	0	0	0	0			0	0	3,481
2400 School Administration	5,000	989	5,726	16,434	1,597	120				0	0	29,866
2500, 2900 Central Services, Other	213,272	59,780	307,540	(328)	158,953	10			0	0	0	739,227
2600 Operation and Maintenance of Plant	2,185	429	10,645	32,896	16,157	0				0	0	62,312
2700 Student Transportation	0	0	15,516	18	6,388	0				0	0	21,922
3000 Operation of Noninstructional Services												
3100 Food Service Operations	50,591	15,153	1,600,522	16,565	213,799	2,802				0	0	1,899,432
3200 Enterprise Operations	0	0	93	5,018	0	0				0	0	5,111
3300 Community Services Operations												0
3400 Bookstore Operations	0	0	9,335	132,642	7,573	0				244	0	149,794
4000 Facilities Acquisition and Construction	0	0	1,786,186	0	0	4,911				0	0	1,791,097
5000 Debt Service								109,486	81,761		0	191,247
Total (lines 1-14)	2,446,511	857,228	4,114,261	671,123	589,759	15,929	0	109,486	81,761	358,139	277,682	9,521,879

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	8,496,216	256,624	0
2. Special Education (Programs 200-230, 250, and 300-399)	1,420,204	116,659	0
3. Vocational Education (Programs 270 and 540)	723,174	20,821	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	42,433	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	88,313	12,390	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 356,803
7. Number of FTE-Certified Teachers	246
8. Number of FTE-Contract Teachers	1

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	459
2. 6620-6629 Energy	1,280,054

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	277,682	277,682
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	0	277,682	277,682

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	1,770,535

Technology (All Functions)

1. 6650 Supplies-Technology-Related	63,324
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	143,076
3. Subtotal (Lines 1-2)	206,400
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	149,351

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

080201000

I certify that the Annual Financial Report of Lake Havasu Unified School District #1, County, for fiscal year 2016 was approved by the Governing Board on October 6, 2016, and that the complete Annual Financial Report may be reviewed by contacting Elaine Wood at the District Office, telephone 928-505-6936, during normal business hours.

Avg. Daily Membership

2015

2016

Attending

5,418.115

5,326.328

2016 Tax Rates:

Primary
4.0121

Secondary
0.0000

ADE/AG 41-202S Rev. 8/16-FY 2016

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				21,884,265	20,503,027	
Special Education				4,540,384	4,271,648	
Pupil Transportation				1,062,939	911,209	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				202,127	202,394	
Maintenance and Operation Total	405,084	27,698,158	0	27,689,715	25,888,278	2,214,964
Classroom Site Funds	1,323,873	2,186,452		3,508,215	1,973,981	1,536,344
Instructional Improvement	435,410	194,038		300,000	160,593	468,855
Unrestricted Capital Outlay	1,003,816	740,344	0	1,335,772	396,811	1,347,349
Adjacent Ways	0	887,985	0	1,500,000	880,695	7,290
Bond Building	0	0	0	0	0	0
Other Capital Funds	80,810	52,740	0	66,274	13,713	119,837
New School Facilities	0	0		0	0	0
Federal Projects	407,464	3,289,555	(23,379)	4,072,944	3,026,593	647,047
State Projects	24,471	207,824		226,390	182,634	49,661
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	187,689	62,959	0	37,000	0	250,648
Food Service	1,089,103	2,259,041	0	2,800,000	2,163,837	1,184,307
Civic Center	43,000	9,176	0	40,000	32,017	20,159
Community School	222,395	306,125	0	300,000	323,977	204,543
Auxiliary Operations	606,691	427,828	0	600,000	348,737	685,782
Extracurricular Activities Fees	236,698	736,187	0	700,000	658,653	314,232
Gifts and Donations	137,144	255,375	0	300,000	169,607	222,912
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	15,166	1,778	0	10,000	1,187	15,757
School Opening	0	0	0	0	0	0
Insurance Proceeds	37,329	4,088	0	30,000	15,250	26,167
Textbooks	14,577	11,932	0	5,000	13,978	12,531
Litigation Recovery	108,457	282	0	2,000	0	108,739
Indirect Costs	0	0	0	60,000	0	0
Unemployment Insurance	3,129	8	0	0	0	3,137
Teacherage	0	0	0	0	0	0
Insurance Refund	18,901	12,364	0	0	0	31,265
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	8,818	23	0	5,000	0	8,841
Joint Technical Education	118,442	594,390	0	700,000	506,388	206,444
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	635,599	112,061	0	0	0	747,660
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(186,435)	999,566	0	1,000,000	844,207	(31,076)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0			0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	50,000	0	0	0	50,000
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	93,493	0	0

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

**FY 2016
STATE OF ARIZONA**



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

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

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

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

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

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

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

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

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

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

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

AFR Instructions

Page	Reference	Instructions
	Instructions	These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.
	Reconciling	All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2016. 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, 2016, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.
	Budget Amounts	Budget amounts should be taken from the district's most recently revised, adopted FY 2016 expenditure budget, which has been submitted to ADE. All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.
	Beginning Fund Balances	The beginning balance for each fund at July 1, 2015, should agree to the fund's ending balance reported on the AFR for FY 2015, if the ending balance was reported correctly. If the ending balance on the FY 2015 AFR was incorrect for any fund, districts should compute the beginning balance for such funds as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/15. Plus: Accrued revenues as of 6/30/15, received during the 60-day period following 6/30/15. Less: Payments made during the 60-day period following 6/30/15, for goods and services received on or before 6/30/15, but not paid for by that date.
	Reporting Sub-funds	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay.
	Revenue General	Revenues must include cash receipts through June 30, 2016, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are: 1) federal reimbursements received for meals served in FY 2016; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2016; 4) FY 2016 CSF revenues received; 5) FY 2016 state aid apportionment rollover payments made in the beginning of July 2016 (FY 2017), pursuant to Laws 2015, Ch. 8, §142. In addition, revenues must include any cash receipts of FY 2016 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2015 Statewide recalculation adjustments made in October 2015, as described in School Finance Memorandum 16-022.
	Expenditure General	Expenditures must include cash disbursements through June 30, 2016, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2016, for goods and services received on or before June 30, 2016.

AFR Instructions

Page	Reference	Instructions
Cover	Name, County, CTDS Number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2015, and June 30, 2016, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Line 15	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.
1	Lines 5 through 16 General Tuition Guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Lines 25 and 26	The amounts reported on these lines (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent APOR 64-1 report. Reconciling these amounts to the APOR report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.
1	Line 29	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 39 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 39	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.
1	Line 42	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 33 and page 4, line 10, respectively. Expenditures must be entered for the Adjacent Ways and Debt Service Funds here <u>and</u> on page 6, line 26 and line 36, respectively.
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.

AFR Instructions

Page	Reference	Instructions
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	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), and New School Facilities Funds (695). The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for these funds should also be reported in the table above and in the Other Funds table on page 6, as applicable. In addition, these detailed expenditures reported in lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 12 must agree to the total amounts reported on line 16, by fund.
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, and 695. 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, 2016. 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, 2016. This amount will not appear on the capital assets list as of June 30, 2016, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 135 to account for ESEA Title I monies, that sub-fund's activity should be included in the amounts reported on line 1, Fund 100-130—ESEA Title I—Helping Disadvantaged Children.
5	Fund Transfers In (Out) 5200, 6910 & 6930	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object codes 6910 & 6930) must be entered as negative numbers (with a minus) on this page.
5	State Projects	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 19, Fund 400—Vocational Education.
6	Other Funds—Bond Building and New School Facilities Lines 27 & 35	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures reported on page 4 for the required capital expenditure detail and any other expenditures from these funds.
6	Fund Transfers In (Out) 5200 (6930)	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.

AFR Instructions

Page	Reference	Instructions
6	Other Line 39	Expenditures related to monies remaining in Fund 080—Student Success should be reported on line 39—Other, along with any other funds not included elsewhere in the AFR.
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section A—Bonds and Short-term Debt	<p>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 (revenue object code 5110). Report all principal payments made on such debt during the fiscal year on line 3 (expenditure object code 6831).</p> <p>Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity but no beginning and ending balances should report 0 on lines 5 and 6.</p> <p>DO NOT INCLUDE lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p> <p>This information was added to the AFR to assist with Form 33 reporting to the National Center for Education Statistics.</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>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>

AFR Instructions

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>
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Program 200) operational expenditures in the Actual column. The actual amounts allocated to individual programs should be calculated by the same method used to allocate individual program costs to the budget. 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>Amounts reported on lines 1-14 are used by ADE in the IDEA maintenance of effort calculations for special education programs for students with disabilities and impairments. State statute also includes the programs listed on lines 16-21 in the M&O Fund Special Education Subsection for budgetary purposes. Therefore, the total expenditures for all of these programs on line 22 must agree to the total M&O Fund, Program 200 expenditures reported on page 2.</p> <p>This information will assist ADE in requesting additional information on <u>decreases in total spending</u> that cause the appearance of failure to maintain effort. If you have questions about completing this section, please contact ADE 's Exceptional Student Services (ESS)—Funding & Finance at (602) 542-3851 or at the email below:</p> <p>essfunding@azed.gov</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 <u>actual</u> M&O Fund expenditures paid in FY 2016 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total <u>actual</u> federal audit service expenditures paid in FY 2016 from <u>all funds</u>.</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>

AFR Instructions

Page	Reference	Instructions
8	Section F—Tuition	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. -Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable. -All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.
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	Report all expenditures from funds 020 through 799 . The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in the NPEFS.
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Technology Detail	Report expenditures for technology-related supplies coded to object code 6650 on line 1. Technology-related hardware and software costs should be reported on lines 2 and 4. Amounts coded to 6737 or 6738 for items costing less than \$5,000 should be reported on line 2, and amounts coded to 6739 for items costing \$5,000 or more should be reported on line 4. Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.
9	Utilities and Energy Services Detail for Function 2600	Report expenditures for utility services coded to object codes 6410 and 6411 and energy expenditures, such as electricity, gas, coal, and gasoline coded to object codes 6620-6629.
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.

AFR Instructions

Page	Reference	Instructions
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2015 and FY 2016 from ADE's ADM Attending Summary reports (ADMS 45-2), available on ADE's Web site 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 31 and 32.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 5, State Projects, line 28.
Summary	School Plant Funds	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 6, Other Funds, lines 5 through 7, and 29.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 30.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 39 and the other Internal Service Funds on AFR page 6, line 4.
Supplement Page 1	Program 520 Special K-3 Program Overrides	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 1-9. Do not include expenditures from any Special Program Override approved pursuant to A.R.S. §15-482 for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 4, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires SBE approval prior to including amounts here. Currently, no districts have been authorized by the SBE.

Helpful Hints for Using the AFR Forms in Excel

Protected View and Enabling Content

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

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Office of the Auditor General or the 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, AFR Summary, and Current Expenditures by School reporting page 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.

FOOD SERVICE

BEGINNING FUND BALANCE (1) REVENUES

	FUND 510	
	ACTUAL	
1. 1,089,103	1.	
2. 0	2.	
3. 526,396	3.	
4. 27	4.	
5. 1,577,551	5.	
6. 155,067	6.	
7. 2,259,041	7.	
8. 0	8.	
9. 3,348,144	9.	

A. Number of operating months

12

B. Number of Meals Served

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	174,891.00	454,714.00	57,310.00	9,839.00
b. Program Adults/Adult Workers	3,695.00	7,726.00		
c. Other	1,378.00	2,802.00		
2. Served at Other Locations				
a. Reimbursable Meals Only	N/A	N/A		
b. Program Adults/Adult Workers	N/A	N/A		
c. Other	N/A	N/A		

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30	0.30	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	0.00	N/A	N/A	
4. Paid breakfast	1.10	1.10	1.10	1.50
5. Paid lunch	2.25	2.50	2.50	3.50
6. Paid snack	0.00	N/A	N/A	N/A

D. Special Milk Program

Charge to children per ½ pint milk unit	N/A
Number of ½ pint milk units served to children	N/A

EXPENDITURES

6150 Classified Salaries
6200 Employee Benefits
6400 Purchased Property Services
6570 Food Service Management
6591 Services Purchased from Other AZ Districts
6610 General Supplies (Nonfood Items)
6620 Energy
6631 USDA Commodities (Excluding Freight)
6632 USDA Commodities (Freight Only)
6633 Other Food
6634 Storage Costs for USDA Commodities
6700 Property (Excluding 6731-37)
6731-37 Furniture & Equipment, Vehicles, & Tech.
Other Expenditures
TOTAL EXPENDITURES (lines 10-23)
6910 Indirect Costs
6930 Fund Transfers-Out
TOTAL EXPENDITURES & OTHER USES (lines 24-26)
ENDING FUND BALANCE (line 9 minus line 27) (1)

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	130,835	0	0
11.	39,653	0	0
12.	12,081	0	0
13.	1,585,267	0	
14.	0	0	
15.	11,528	0	0
16.	4,897	55,000	
17.	155,067		
18.	0		
19.	0		
20.	0		
21.			0
22.	213,799		0
23.	10,711	0	0
24.	2,800,000	2,163,837	55,000
25.	0		
26.	0		
27.	2,163,837		
28.	1,184,308		

E. Detail of Food Service Management Company Expenditures

Classified Salaries	499,234
Employee Benefits	131,177
Supplies and Materials (Nonfood)	91,327
Food	706,955
Management Fee	35,744
Other	120,830
Total (must equal total of amounts on line 13 above)	1,585,267

\$45 at 7/1/15 or \$45 at 6/30/16, as applicable.

IF THE FOOD SERVICE AFR IS NOT SUBMITTED BY OCTOBER 15, REIMBURSEMENTS FOR CHILD NUTRITION WILL BE WITHHELD UNTIL AN ACCURATE AND COMPLETE AFR IS SUBMITTED

Report only those revenues and expenditures that are attributable to the operation of the Food Service Program. Documentation must be available for all information on this report. **If you have any questions about the Food Service Program only, please contact Health & Nutrition Services (HNS) at (602) 542-8700.**

Line	Reference	Instruction
1	Beginning Fund Balance	Report the ending fund balance recorded on the 2015 AFR, if it was recorded correctly. Otherwise, the beginning fund balance can be computed as follows: --Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) on June 30, 2015. --Plus: Accrued revenues as of June 30, 2015, received during the 60-day period following June 30, 2015. --Less: Payments made during the 60-day period following June 30, 2015, for goods and services received on or before June 30, 2015, but not paid for by that date.
REVENUES		
2	1500 - Investment Income	Report the amount of interest earned in the Food Service Fund (510).
3	1600 - Food Service	Report the revenue for dispensing food to students and adults, including the School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs. This line should include any revenue received for the Food Service Program that cannot be attributed to any other revenue line. Do not include federal reimbursements here, include them on line 5.
4	Other Local	Report revenue from local sources not accounted for elsewhere. If you report a revenue on this line, indicate the revenue object code on the blank provided.
5	4500 - Restricted Revenue Received from the Federal Government through the State	Report the reimbursements received from Child Nutrition Programs (CNP) based on the claims for the reporting year (July 1, 2015 - June 30, 2016). Include all food service programs [School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs].
6	4900 - Revenue for/on Behalf of the District	Report the value of United States Department of Agriculture (USDA) commodities received by the district on this line, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, excluding freight . Cash in Lieu of Commodities must also be reported by districts receiving cash funds from the USDA Food Distribution instead of commodities. HNS has provided additional guidance on where to obtain the revenue amounts to be reported for USDA Commodities at the link below: http://www.azed.gov/health-nutrition/files/2015/08/usda-foods-and-the-annual-financial-report-instructions.pdf
8	5200 - Fund Transfers-In	Report amounts received from another fund within the district that will not be repaid. NOTE: There are currently no authorized transfers to the Food Service Fund.
EXPENDITURES		

Line	Reference	Instruction
	General	<p>In the M&O and Capital Expenditures columns, enter only the food service portion of expenditures that are included in the amounts reported for the M&O and Unrestricted Capital Outlay (UCO) Funds on AFR pages 2 and 4, respectively.</p> <p>For M&O Expenditures, include M&O Fund expenditures for repair and maintenance of food service equipment recorded in function 2600 and all other M&O type expenditures recorded in function 3100.</p> <p>For Capital Expenditures, include UCO Fund expenditures for equipment charged to function 3100 and for the acquisition or construction of land, buildings, and related improvements for the food service program charged to function 4000.</p>
	General	<p>It is imperative that all M&O and UCO Fund expenditures for food services are reported. The expenditures reported in these columns are confirmation of the district's compliance with the State Matching requirement [Code of Federal Regulations Title 7, Part 210.17(a)].</p>
10	6150 - Classified Salaries	<p>Report the salaries for all personnel whose job function is attributed to food service. For employees performing more than one job function, report only the portion related to food service tasks. Report amounts in the Capital Purchases column for salaries related to food service construction (coded to function 4000), if any.</p>
11	6200 - Employee Benefits	<p>Report the portion of employee benefit expenditures for personnel whose salaries have been reported on line 10, Classified Salaries. Report amounts in the Capital Purchases column for employee benefits related to food service construction (coded to function 4000), if any.</p>
12	6400 - Purchased Property Services	<p>Report the cost of services purchased to rent property or equipment (function code 3100), or to operate (function code 3100), repair (function code 2600), and maintain (function code 2600) food service property owned, rented, or used by the district. Report amounts in the Capital Expenditures column for food service construction (function code 4000) or rental of equipment or buildings for food service, if any.</p>
13	6570 - Food Service Management	<p>If the district contracted with a Food Service Management Company (FSMC), report the total amount charged by the FSMC on this line and complete section E – Detail of FSMC Expenditures.</p>
14	6591 - Services Purchased from Other Arizona Districts	<p>Report payments to another district within the state for services rendered related to the food service program.</p>
15	6610 - General Supplies (Nonfood Items)	<p>Report the cost of purchasing all supplies for the operation of the food service program including freight and tax. Do not report any food purchases on this line. Report amounts in the Capital Expenditures column for supplies related to food service construction (coded to function 4000), if any.</p>
16	6620 - Energy	<p>Report the cost for utilities (electric, gas, etc.) on this line only if there are separate utility meters for the food service area. If one meter serves the cafeteria and classrooms for instance, the utilities expenditure will be computed as an indirect cost. The HNS office uses each district's unrestricted indirect cost rate established by the Department of Education for FY 2016. Do not report pro rated utility bills.</p>

Line	Reference	Instruction
17	6631 - USDA Commodities (Excluding Freight)	Report the value of donated USDA commodities, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, excluding freight charges . Do not include storage and processing charges in this amount. This amount should equal the value of USDA commodities included on revenue line 6, 4900 – Revenue for/on Behalf of the District less any cash payments received from USDA in place of commodities . HNS has provided additional guidance on where to obtain the expenditure amounts to be reported for USDA Commodities at the link below: http://www.azed.gov/health-nutrition/files/2015/08/usda-foods-and-the-annual-financial-report-instructions.pdf
18	6632 - USDA Commodities (Freight only)	Report the cost of freight for USDA commodities only. USDA commodities storage charges are reported on line 20.
19	6633 - Other Food	Report all expenditures for food except USDA commodities. Only processing charges for USDA commodities should be included here.
20	6634 - Storage Costs for USDA Commodities	Report expenditures for the storage costs related to USDA Commodities.
21	6700 - Property (excluding 6731-37)	Report expenditures for acquiring land or existing buildings in the Capital Expenditures column. Expenditures for constructing buildings or land and building improvements that are used for food service should be reported on lines 10-12 and 15, as applicable. Food Service Fund monies may not be used to buy land or buildings or to erect buildings.
22	6731-37 - Furniture and Equipment, Vehicles, and Technology	Report the cost of furniture, equipment, vehicles, or technology purchased for the food services area. Items reported here include, but are not limited to, chairs, tables, mixers, vehicles and equipment used to transport food, and computers and software used to manage food service operations.
23	Other Expenditures	Report all other expenditures related to the food service program not recorded elsewhere, such as interest on bonds, capital leases, etc.
25	6910 - Indirect Costs	Report all monies transferred to the Indirect Costs Fund (570) from the Food Service Fund (510).
26	6930 - Fund Transfers-Out	Report all transactions conveying money from the Food Service Fund to another fund without recourse. NOTE: Other than the indirect cost transfers reported on line 25, there are currently no authorized transfers from the Food Service Fund.
	SECTION A	Number of Operating Months
		Report the number of months the district's Food Service program was in operation.
	SECTION B	Number of Meals Served
1 & 2	Served at District Locations/Served at Other Locations	Meals served at the district should include all meals served on the district premises. Meals served at other locations should include meals served at nearby charter schools, private schools, or other school districts.
a.	Reimbursable Meals Only	Report the number of reimbursable meals served.
b.	Program Adults/Adult Workers	Report the number of meals served to program adults and adult food service workers.
c.	Other	Report the number of all other meals served not eligible to be included on lines a or b, including non-program adults.
	Breakfasts	Report breakfast meals served during an established breakfast period, typically for the purposes of an approved USDA School Breakfast Program in this column.

Line	Reference	Instruction
	Lunches/Suppers	Report lunch meals served during an established lunch period, typically for the purposes of an approved USDA National School Lunch Program in this column. Report supper meals served in the evening for the purposes of an approved USDA Summer Food Service Program if applicable in this column.
	A La Carte	Any food items sold that are not appropriate to include in the breakfast, lunch/supper, or snack column should be reported in the a la carte column. Report these as equivalent meal counts by totaling the dollar amount of such sales, and dividing by the free lunch reimbursement rate.
	Snacks	Report snack meals served after the school day has ended, typically for the purposes of an approved After School Care Snack Program in this column.
	SECTION C	Meal Prices
		Report the per meal/snack amount charged to children and adults as indicated. Please enter zero if no charge applies.
	SECTION D	Special Milk Program
		Report the per half-pint carton charge to children and the number of half-pint units served to children.
	SECTION E	Detail of Food Service Management Company Expenditures
		Report the breakdown of expenditures related to the use of a food service management company. The total reported in this section must agree with the amount on line 13.
	For Comparison Only	Prior Year Number of Meals Served
		This section has been included for comparison purposes only. Districts should compare the amounts reported in Section B for reasonableness to the amounts reported for the prior fiscal year as pulled from the prior year Food Service AFR Page. This section is not included in the printable area.

Current Expenditures by School Instructions

Line	Reference	Instructions
Filing		The Current Expenditures by School report form is not part of the AFR as prescribed by A.R.S. §15-904. However, this report is statutorily required and districts should submit it to ADE with the AFR, as it is required to be filed by November 1.
Instructions		<p>In accordance with A.R.S. §15-746(A)(4), districts are required to report each school's current expenditures for classroom instruction excluding classroom supplies, classroom supplies, administration, support services-students, and all other support services and operations in its School Report Cards. The current expenditures by school should include all expenditures reported on page 7 of the AFR, Section D, on a school-by-school basis. Any districtwide current expenditures should be allocated to each school based on student counts.</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 program expenditures appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers). Districts with only one school that have completed the current expenditure by category information on page 7 of the AFR are not required to submit the separate school-by-school form.</p>