



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 October 5, 2016 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Fernando Parra
Superintendent (Typed Name)
Adelmo Sandoval
District Contact Employee

Business Manager Signature
Adelmo Sandoval
Business Manager (Typed Name)
(520) 397-7942
Telephone Number
asandoval@nUSD.k12.az.us
E-mail

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

DISTRICT NAME Nogales Unified School District

COUNTY Santa Cruz

CTDS NUMBER 120201000

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) 1900/1980/1990

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) 3,100

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.	2,998,307	1,376,305	5,827	
2.	6,894,796	175,853		5,476
3.				
4.				
5.	67,374	1,097		
6.	420,144	6,724		
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.	225	492		
18.	58,908	128		
19.	7,441,447	184,294	0	5,476
20.				
21.	985,510	39,461		
22.				
23.				
24.	985,510	39,461		
25.	22,388,969	364,048		
26.	508,932	8,275		
27.	251,845			
28.	23,149,746	372,323		0
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.	0			0
37.	31,576,703	596,078	0	5,476
38.				
39.				
40.				
41.	34,575,010	1,972,383	5,827	5,476
42.	29,000,386	998,646		
43.	164,319			
44.	29,164,705	998,646	0	0
45.	5,410,305	973,737	5,827	5,476

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of _____ at 7/1/15.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$ _____
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of _____ \$15,290 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.	9,075,406	2,464,253	31,844	229,981	14,915	13,444,345	11,816,399	11,665,706	1.3%
2000 Support Services										
2100 Students	2.	1,030,119	336,004	13,082	22,598	41	1,413,883	1,401,844	1,457,073	-3.8%
2200 Instructional Staff	3.	568,223	150,760	15,548	2,602	4,221	509,187	741,354	494,314	50.0%
2300 General Administration	4.	226,777	73,204	19,171	5,030	19,035	304,998	343,217	396,946	-13.5%
2400 School Administration	5.	1,577,603	422,056	5,847	29,276	3,923	1,870,655	2,038,705	1,908,594	6.8%
2500 Central Services	6.	817,330	231,950	242,349	38,178	17,350	1,484,802	1,347,157	1,373,186	-1.9%
2600 Operation & Maintenance of Plant	7.	2,096,888	774,371	1,257,110	1,229,260	1,876	5,737,303	5,359,505	5,831,996	-8.1%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	207,109	61,125				244,433	268,234	230,447	16.4%
610 School-Sponsored Cocurricular Activities	10.	147,510	31,514	22,775	16,251	21,901	278,828	239,951	264,133	-9.2%
620 School-Sponsored Athletics	11.	275,170	47,366	14,055	52,194	92,655	493,466	481,440	460,670	4.5%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.	1,000	197				0	1,197	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	16,023,135	4,592,800	1,621,781	1,625,370	175,917	25,781,900	24,039,003	24,083,065	-0.2%
200 Special Education										
1000 Instruction	15.	2,049,503	627,605	84,083	3,549	636	3,161,699	2,765,376	2,556,970	8.2%
2000 Support Services										
2100 Students	16.	519,697	135,909	6,395	6,211	1,395	662,219	669,607	608,104	10.1%
2200 Instructional Staff	17.	56,752	19,783	431			73,919	76,966	71,440	7.7%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.						0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	2,625,952	783,297	90,909	9,760	2,031	3,897,837	3,511,949	3,236,514	8.5%
400 Pupil Transportation	25.	2,000	452	1,268,007	600		1,278,613	1,271,059	1,259,855	0.9%
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%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							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.	119,076	31,588		27,711		230,865	178,375	177,119	0.7%
Total Expenditures (lines 14, 24-27, 30-32)	33.	18,770,163	5,408,137	2,980,697	1,663,441	177,948	31,189,215	29,000,386	28,756,553	0.8%

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.	471,001										
Interest Income	2.	165										
Total Revenues (lines 1 and 2)	3.	471,166										
Expenditures												
100 Regular Education												
1000 Instruction	4.		282,028	81,008				425,639	363,036	370,555	-2.0%	
2100 Support Services - Students	5.		7,800	1,490				12,972	9,290	0	--	
2200 Support Services - Instructional Staff	6.		11,224	2,024				13,692	13,248	0	--	
Program 100 Subtotal (lines 4-6)	7.		301,052	84,522				452,303	385,574	370,555	4.1%	
200 Special Education												
1000 Instruction	8.		49,911	13,669				56,929	63,580	52,657	20.7%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		49,911	13,669				56,929	63,580	52,657	20.7%	
Other Programs (Specify) ___500												
1000 Instruction	12.		1,300	361				0	1,661	1,515	9.6%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		1,300	361				0	1,661	1,515	9.6%	
Total Classroom Site Fund 011 - Base Salary	16.	114,446	471,166	352,263	98,552			509,232	450,815	424,727	6.1%	134,797
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	942,002										
Interest Income	18.	166										
Total Revenues (lines 17 and 18)	19.	942,168										
Expenditures												
100 Regular Education												
1000 Instruction	20.		602,637	110,908				1,155,516	713,545	733,147	-2.7%	
2100 Support Services - Students	21.		12,450	2,423				31,602	14,873	10,140	46.7%	
2200 Support Services - Instructional Staff	22.		23,299	4,220				33,376	27,519	13,971	97.0%	
Program 100 Subtotal (lines 20-22)	23.		638,386	117,551				1,220,494	755,937	757,258	-0.2%	
200 Special Education												
1000 Instruction	24.		86,749	16,890				132,391	103,639	75,175	37.9%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		86,749	16,890				132,391	103,639	75,175	37.9%	
Other Programs (Specify) _____												
1000 Instruction	28.							0	0	1,275	-100.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	1,275	-100.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	165,940	942,168	725,135	134,441			1,352,885	859,576	833,708	3.1%	248,532
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	942,002										
Interest Income	34.	143										
Total Revenues (lines 33 and 34)	35.	942,145										
Expenditures												
100 Regular Education												
1000 Instruction	36.		573,888	164,514				991,115	738,402	684,090	7.9%	
2100 Support Services - Students	37.		6,000	1,146				8,652	7,146	0	--	
2200 Support Services - Instructional Staff	38.		8,628	1,557				9,137	10,185	0	--	
Program 100 Subtotal (lines 36-38)	39.		588,516	167,217	0	0		1,008,904	755,733	684,090	10.5%	
200 Special Education												
1000 Instruction	40.		35,393	9,791				37,963	45,184	37,304	21.1%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		35,393	9,791	0	0		37,963	45,184	37,304	21.1%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify) _____												
1000 Instruction	45.		1,000	278				0	1,278	1,353	-5.5%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		1,000	278	0	0		0	1,278	1,353	-5.5%	
Total Classroom Site Fund 013 - Other	48.	296,093	942,145	624,909	177,286	0	0	1,046,867	802,195	722,747	11.0%	436,043
Total Classroom Site Funds (lines 16, 32, and 48)	49.	576,479	2,355,479	1,702,307	410,279	0	0	2,908,984	2,112,586	1,981,182	6.6%	819,372

- (1) For FY 2016, the district received Classroom Site Fund revenue of _____ and expended _____ 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%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		287,144	256,827				1,692,501	543,971	451,173	20.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.			14,057				4,328	14,057	6,574	113.8%
2300, 2400, 2500, 2900 Administration	4.			269,450				30,498	269,450	50,634	432.2%
2600 Operation & Maintenance of Plant	5.			103,971			14,332	250,575	118,303	87,297	35.5%
2700 Student Transportation	6.							0	0	0	0.0%
3000 Operation of Noninstructional Services	7.			5,183				0	5,183	0	--
4000 Facilities Acquisition and Construction	8.						47,682	468,507	47,682	5,687	738.4%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	287,144	649,488	0	0	62,014	2,446,409	998,646	601,365	66.1%

(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 _____

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.	2,446,409	998,646	0	0	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	49,281	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.	843,693	171,223	0	0	0	0
6734 Vehicles	8.	0	0	0	0	0	0
6737 Technology-Related Hardware and Software	9.	202,704	478,266	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0
Total (lines 2-11)	12.	1,046,397	698,770	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.	1,046,397	698,770	0	0	0	0
Total (lines 13-15)	16.	1,046,397	698,770	0	0	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$6,466,926 1.
Buildings and Improvements	\$70,667,376 2.
Furniture, Equipment, Vehicles, and Technology	\$4,715,748 3.
Construction in Progress	\$ _____ 4.
Total	\$81,850,050 5.

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (8,102)	2,298,900	(61,493)	2,607,548	2,229,304	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	332,793	(9,032)	342,574	323,761	2.
160 ESEA Title IV - 21st Century Schools	3.			0		3.
170-180 ESEA Title V - Promote Informed Parent Choice	4. 2,868	108,037	(2,858)	109,693	102,075	4. 5,972
190 ESEA Title III - Limited English & Immigrant Students	5. (1,604)	254,681	(1,953)	273,796	251,124	5. 0
200 ESEA Title VII - Indian Education	6.			0		6. 0
210 ESEA Title VI - Flexibility and Accountability	7.			0		7. 0
220 IDEA Part B	8. (11)	946,969	(25,553)	1,109,315	969,259	8. (47,854)
230 Johnson-O'Malley	9.			0		9. 0
240 Workforce Investment Act	10.			0		10. 0
250 AEA-Adult Education	11.			0		11. 0
260-270 Vocational Education - Basic Grants	12. 18,255	325,502	(1,873)	250,080	338,801	12. 3,083
280 ESEA Title X - Homeless Education	13.			0		13. 0
290 Medicaid Reimbursement	14. 160,996	66,542		10,000	16,073	14. 211,465
374 E-Rate	15. 281,734	83,941		252,000	121,801	15. 243,874
378 Impact Aid	16.			0		16. 0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 280,240	361,484		351,160	255,228	17. 386,496
Total Federal Project Funds (lines 1-17)	18. 734,376	4,778,849	(102,762)	5,306,166	4,607,426	18. 803,037
STATE PROJECTS						
400 Vocational Education	19. 6,377	49,934		57,880	114,079	19. (57,768)
410 Early Childhood Block Grant	20.			0		20. 0
420 Ext. School Yr. - Pupils with Disabilities	21.			0		21. 0
425 Adult Basic Education	22.			0		22. 0
430 Chemical Abuse Prevention Programs	23.			0		23. 0
435 Academic Contests	24.			0		24. 0
450 Gifted Education	25.			0		25. 0
460 Environmental Special Plate	26.			0		26. 0
465-499 Other State Projects	27. 738	130,763		144,262	77,465	27. 54,036
Total State Project Funds (lines 19-27)	28. 7,115	180,697		202,142	191,544	28. (3,732)
Total Federal and State Projects (lines 18 and 28)	29. 741,491	4,959,546	(102,762)	5,508,308	4,798,970	29. 799,305

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

	1.	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL		
OTHER FUNDS								
020 Instructional Improvement	1.	103,712	335,505		236,250	205,278	233,939	1.
050 County, City, and Town Grants	2.				0		0	2.
071 Structured English Immersion (1)	3.	252	0		0	252	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant (Lease over 1 year)	5.				0		0	5.
505 School Plant (Lease 1 year or less)	6.				0		0	6.
506 School Plant (Sale)	7.	10,345	7,720		10,500		18,065	7.
515 Civic Center	8.	39,120	18,892		16,430	10,662	47,350	8.
520 Community School	9.	69,979	92,663		73,000	104,242	58,400	9.
525 Auxiliary Operations	10.	159,131	278,769		400,000	289,183	148,717	10.
526 Extracurricular Activities Fees Tax Credit	11.	117,484	42,851		100,000	47,459	112,876	11.
530 Gifts and Donations	12.	184,376	147,918		150,000	159,899	172,395	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0	13.
540 Fingerprint	14.	1,358	1		0		1,359	14.
545 School Opening	15.				0		0	15.
550 Insurance Proceeds	16.	7,887	16,235		15,000	7,616	16,506	16.
555 Textbooks	17.	100			0		100	17.
565 Litigation Recovery	18.	65,595	287		80,000		65,882	18.
570 Indirect Costs	19.	145,249	116	222,762	280,000	318,468	49,659	19.
575 Unemployment Insurance	20.	403,657	199,607		50,000	213,119	390,145	20.
580 Teacherage	21.				0		0	21.
585 Insurance Refund	22.	2,348	2,251		4,000	2,994	1,605	22.
590 Grants and Gifts to Teachers	23.	(1,246)	0		46,300	598	(1,844)	23.
595 Advertisement	24.	2,268	10,295		15,000	10,763	1,800	24.
596 Joint Technical Education	25.				0		0	25.
620 Adjacent Ways	26.	5,827	0		5,824		5,827	26.
630 Bond Building	27.				0		0	27.
639 Impact Aid Revenue Bond Building	28.				0		0	28.
640 School Plant-Special Construction	29.				0		0	29.
650 Gifts and Donations—Capital	30.				0		0	30.
660 Condemnation	31.				0		0	31.
665 Energy and Water Savings	32.		191,490	164,319	374,319	374,319	(18,510)	32.
686 Emergency Deficiencies Correction	33.	1,349			0		1,349	33.
691 Building Renewal Grant	34.	(77,156)	94,371		115,000	94,539	(77,324)	34.
695 New School Facilities	35.				0		0	35.
700 Debt Service	36.	0	5,476		0		5,476	36.
720 Impact Aid Revenue Bond Debt Service	37.				0		0	37.
850 Student Activities	38.				0		0	38.
855-856	39.	2,842,446	3,352,358		4,505,983	3,347,023	2,847,781	39.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.				0		0	1.
955 Intergovernmental Agreements	2.				0		0	2.
9__ OPEB	3.				0		0	3.
956-957-958	4.		84,024		200,340	97,076	(13,052)	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	55,981	51,962	1.
Class Size Reduction	0		2.
Dropout Prevention Programs	180,269		3.
Instructional Improvement Programs	0	153,316	4.
Total Expenditures (lines 1-4)	236,250	205,278	5.

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

DISTRICT NAME Nogales Unified School District

COUNTY Santa Cruz

CTDS NUMBER 120201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2015		1.
2. Bonds issued during FY 2016 (Object 5110)		2.
3. Bonds retired during FY 2016 (Object 6831)		3.
4. Bonds Outstanding, June 30, 2016	\$0	4.
5. Short-term Debt Outstanding, July 1, 2015	\$5,573,579	5.
6. Short-term Debt Outstanding, June 30, 2016	\$5,199,260	6.

B. District Assessed Valuation and Other District Information

1. FY 2016 Assessed Valuations and Tax Rates			
a. Primary	\$1,158,640	Tax Rate	5.0683
b. Secondary	\$1,174,400	Tax Rate	1.4866
2. Number of Schools			10
3. Actual Days in Session			180
4. Area of School District (Square Miles)			196

(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)	\$19,220,667
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,362,285
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,333,646
4. Support Services—Students (Function 2100)	\$2,954,753
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$12,595,398
6. Total Current Expenditures	\$40,466,749

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 \$ _____

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

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													TOTAL
K	1	2	3	4	5	6	7	8	9	10	11	12	
					3	4	2		1	5	4	5	24
				23	44	40	63	60	59	68	56	38	451
				1	1	5	1	6	2	2	5	6	29
0	0	0	0	24	48	49	66	66	62	75	65	49	504

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
1,140,230	1,130,430
65	80
137,215	136,500
604	600
5,846	5,830
573,482	569,830
0	530
170,505	165,430
142,809	158,350
1,273	2,360
232,634	224,849
2,847	3,530
0	200
103,666	115,145
2,511,176	2,513,664
181,089	146,860
107,614	0
559,628	299,605
0	0
538,330	551,820
0	0
3,897,837	3,511,949

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	138,850
Total	\$	138,850

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
1.	50,225	40,135
2.	0	

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

Actual Expenditures made in FY 2016

\$ _____

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
15,985			15,985
			0
			0
			0
15,985	0	0	15,985

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Funds 020-799	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	1,611,839	478,522	71,752	1,032,696	373,001	8,889				46,762	88,465	3,711,926
2000 Support Services												
2100 Students	634,392	150,838	11,762	21,235	15,596	2,200				15,104		851,127
2200 Instructional Staff	820,098	253,637	165,075	7,299	5,157	2,685				7,048		1,260,999
2300 General Administration			500		3,352					252		4,104
2400 School Administration	3,124	610			17,519					500		21,753
2500, 2900 Central Services, Other	177,538	259,142	143,011	4,882	265,760	4,200				14,544		869,077
2600 Operation and Maintenance of Plant	8,588	1,796	92,451	60,170	107,657							270,662
2700 Student Transportation			35,792									35,792
3000 Operation of Noninstructional Services												
3100 Food Service Operations	43,495	13,068	1,669,649	1,281,670	13,037	472				4,244		3,025,635
3200 Enterprise Operations												0
3300 Community Services Operations												0
3400 Bookstore Operations												0
4000 Facilities Acquisition and Construction			135,167	2,485								137,652
5000 Debt Service								374,319				374,319
Total (lines 1-14)	3,299,074	1,157,613	2,325,159	2,410,437	801,079	18,446	0	374,319	0	88,454	88,465	10,563,046

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)	10,888,835	330,809	167,452
2. Special Education (Programs 200-230, 250, and 300-399)	1,092,540		
3. Vocational Education (Programs 270 and 540)	471,185		
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	254,899		
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	360,529		

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 541,089
7. Number of FTE-Certified Teachers	307
8. Number of FTE-Contract Teachers	4

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	511637
2. 6620-6629 Energy	852280

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900		88,465	88,465
4. Total (lines 1-3)	0	88,465	88,465

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6730 Equipment	
4. Total (lines 1-3)	0
5. 6450 Construction	125,917

Technology (All Functions)

1. 6650 Supplies-Technology-Related	0
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	377628
3. Subtotal (Lines 1-2)	377628
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	209025

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

120201000

I certify that the Annual Financial Report of Nogales Unified School District, No.1 County, for fiscal year 2016 was approved by the Governing Board on October 4, 2016, and that the complete Annual Financial Report may be reviewed by contacting Adelmo Sandoval at the District Office, telephone (520) 397-7942, during normal business hours.

Avg. Daily Membership

2015

2016

Attending

5,606.225

5,536.820

2016 Tax Rates:

Primary

Secondary

5.0683

1.4866

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				25,781,900	24,039,003	
Special Education				3,897,837	3,511,949	
Pupil Transportation				1,278,613	1,271,059	
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				230,865	178,375	
Maintenance and Operation Total	2,998,307	31,576,703	(164,319)	31,189,215	29,000,386	5,410,305
Classroom Site Funds	576,479	2,355,479		2,908,984	2,112,586	819,372
Instructional Improvement	103,712	335,505		236,250	205,278	233,939
Unrestricted Capital Outlay	1,376,305	596,078	0	2,446,409	998,646	973,737
Adjacent Ways	5,827	0	0	5,824	0	5,827
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	191,490	164,319	374,319	374,319	(18,510)
New School Facilities	0	0		0	0	0
Federal Projects	734,376	4,778,849	(102,762)	5,306,166	4,607,426	803,037
State Projects	7,115	180,697		202,142	191,544	(3,732)
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	252	0		0	252	0
Compensatory Instruction	0			0	0	0
School Plant Funds	10,345	7,720	0	10,500	0	18,065
Food Service	564,999	3,522,760	(120,000)	3,100,000	3,238,040	729,719
Civic Center	39,120	18,892	0	16,430	10,662	47,350
Community School	69,979	92,663	0	73,000	104,242	58,400
Auxiliary Operations	159,131	278,769	0	400,000	289,183	148,717
Extracurricular Activities Fees	117,484	42,851	0	100,000	47,459	112,876
Gifts and Donations	184,376	147,918	0	150,000	159,899	172,395
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	1,358	1	0	0	0	1,359
School Opening	0	0	0	0	0	0
Insurance Proceeds	7,887	16,235	0	15,000	7,616	16,506
Textbooks	100	0	0	0	0	100
Litigation Recovery	65,595	287	0	80,000	0	65,882
Indirect Costs	145,249	116	222,762	280,000	318,468	49,659
Unemployment Insurance	403,657	199,607	0	50,000	213,119	390,145
Teacherage	0	0	0	0	0	0
Insurance Refund	2,348	2,251	0	4,000	2,994	1,605
Grants and Gifts to Teachers	(1,246)	0	0	46,300	598	(1,844)
Advertisement	2,268	10,295	0	15,000	10,763	1,800
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	5,476	0	0	0	5,476
Emergency Deficiencies Correction	1,349	0	0	0	0	1,349
Building Renewal Grant	(77,156)	94,371	0	115,000	94,539	(77,324)
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	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	2,842,446	3,436,382	0	4,706,323	3,444,099	2,834,729

DISTRICT NAME Nogales Unified School District

COUNTY Santa Cruz

CTDS NUMBER 120201000

**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 Nogales Unified School District

COUNTY Santa Cruz

CTDS NUMBER 120201000

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
2000 Support Services								
2100 Students	2.						0	0
2200 Instructional Staff	3.						0	0
2300 General Administration	4.						0	0
2400 School Administration	5.						0	0
2500 Central Services	6.						0	0
2600 Operation & Maintenance of Plant	7.						0	0
2900 Other	8.						0	0
3000 Operation of Noninstructional Services	9.						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
2000 Support Services								
2100 Students	12.						0	0
2200 Instructional Staff	13.						0	0
2300 General Administration	14.						0	0
2400 School Administration	15.						0	0
2500 Central Services	16.						0	0
2600 Operation & Maintenance of Plant	17.						0	0
2900 Other	18.						0	0
3000 Operation of Noninstructional Services	19.						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	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

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

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								0	0	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.				252				0	252	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	252	0	0	0	252	0	0	0	252	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								0	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	26.

AFR Instructions

Page	Reference	Instructions
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>
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, 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.</p>
Budget Amounts		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2016 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>
Beginning Fund Balances		<p>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:</p> <p>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.</p>
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>
Revenue General		<p>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:</p> <ol style="list-style-type: none"> 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. <p>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.</p>

AFR Instructions

Page	Reference	Instructions
	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.
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.

AFR Instructions

Page	Reference	Instructions
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	<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), 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.</p> <p>In addition, these detailed expenditures reported in lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 12 must agree to the total amounts reported on line 16, by fund.</p>
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 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 <u>Disadvantaged Children</u> .
5	Fund Transfers In (Out) 5200, 6910 & 6930	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object codes 6910 & 6930) must be entered as negative numbers (with a minus) on this page.
5	State Projects	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 19, Fund 400—Vocational Education.

AFR Instructions

Page	Reference	Instructions
6	Other Funds—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.
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.

AFR Instructions

Page	Reference	Instructions
7	Section D— Current Expenditures by Category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction’s Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the “per pupil” amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>
7	Section F—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	<p>A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as:</p> <p>(a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured.</p> <p>(b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value.</p> <p>(c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device.</p> <p>(d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.</p>

AFR Instructions

Page	Reference	Instructions
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (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	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>
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.

AFR Instructions

Page	Reference	Instructions
9	Additional Information for NPEFS Reporting	Report all expenditures from funds 020 through 799 . The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in the NPEFS.
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Technology Detail	Report expenditures for technology-related supplies 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.
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.

AFR Instructions

Page	Reference	Instructions
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

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

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

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 asd@azauditor.gov.