



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 **2018**

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on October 3, 2018 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Joe Howard
Superintendent (Typed Name)

Brian Moore
District Contact Employee

Business Manager Signature

Brian Moore
Business Manager (Typed Name)

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Telephone Number

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>21,913,239</u>
2. Classroom Site Funds (from page 3, line 49)	\$ <u>1,794,898</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>67,011</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

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

Other (Specify) (2)

Subtotal (lines 2-19)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund

Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid

Other (Specify)

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 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 31-37)

Total Fund Revenue (lines 20, 25, 30, and 38)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)

ENDING FUND BALANCE (line 43 minus line 46) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	1,602,155	472,448	41,717	413,547	160,570	1.
2.	16,790,547	0	0	0	1,104,432	2.
3.	0	0	0	0	0	3.
4.	0	0	0	0	0	4.
5.	0	0	0	0	0	5.
6.	0	0	0	0	0	6.
7.	253,539	0	0	0	27,724	7.
8.	0	0	0	0	0	8.
9.	22,920	0	0	0	0	9.
10.	0	0	0	0	0	10.
11.	0	0	0	0	0	11.
12.	0	0	0	0	0	12.
13.	0	0	0	0	0	13.
14.	0	0	0	0	0	14.
15.	0	0	0	0	0	15.
16.	0	0	0	0	0	16.
17.	0	0	0	0	0	17.
18.	16,512	4,771	427	0	22,455	18.
19.	3,283	0	0	0	0	19.
20.	17,086,801	4,771	427	0	1,154,611	20.
21.	0	0	0	0	0	21.
22.	0	0	0	0	0	22.
23.	0	0	0	0	0	23.
24.	0	0	0	0	0	24.
25.	0	0	0	0	0	25.
26.	172,369	0	0	0	0	26.
27.	0	0	0	0	0	27.
28.	5,116,051	0	0	0	0	28.
29.	0	0	0	0	0	29.
30.	5,288,420	0	0	0	0	30.
31.	0	0	0	0	0	31.
32.	0	0	0	0	0	32.
33.	0	0	0	0	0	33.
34.	0	0	0	0	0	34.
35.	0	0	0	0	0	35.
36.	0	0	0	0	0	36.
37.	0	0	0	0	0	37.
38.	0	0	0	0	0	38.
39.	22,375,221	4,771	427	0	1,154,611	39.
40.	0	0	0	1,016,844	0	40.
41.	0	0	0	0	0	41.
42.	0	0	0	0	0	42.
43.	23,977,376	477,219	42,144	1,430,391	1,315,181	43.
44.	21,913,240	67,011	0	1,282,281	0	44.
45.	0	0	0	0	1,200,375	45.
46.	21,913,240	67,011	0	1,282,281	1,200,375	46.
47.	2,094,697	410,208	42,144	148,110	114,806	47.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$9,934 at 7/1/17.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$9,934 at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$150,075

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.	5,795,527	2,080,210	550,440	92,169	8,445	9,654,131	8,526,791	8,194,288	4.1%
2000 Support Services										
2100 Students	2.	656,565	265,813	41,048	3,739	4,493	925,579	971,658	927,744	4.7%
2200 Instructional Staff	3.	334,249	134,801	57,859	9,463	935	462,749	537,307	499,962	7.5%
2300 General Administration	4.	250,853	69,975	80,702	450	6,990	404,142	408,970	388,307	5.3%
2400 School Administration	5.	951,023	280,163	433	11,260	2,711	1,254,340	1,245,590	1,222,546	1.9%
2500 Central Services	6.	440,876	162,947	143,604	22,072	41,244	833,988	810,743	805,535	0.6%
2600 Operation & Maintenance of Plant	7.	393,565	165,183	1,847,806	941,262	945	3,843,611	3,348,761	3,419,670	-2.1%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	90,810	43,571	0	10,330	0	41,300	144,711	186,644	-22.5%
610 School-Sponsored Cocurricular Activities	10.	10,909	2,146	0		1,442	14,812	14,497	16,636	-12.9%
620 School-Sponsored Athletics	11.	203,457	36,856	0		4,825	245,677	245,138	243,981	0.5%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	17,255	0	0	0	17,255	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	9,127,834	3,241,665	2,739,147	1,090,745	72,030	17,680,329	16,271,421	15,905,313	2.3%
200 and 300 Special Education										
1000 Instruction	15.	1,392,503	573,818	161,157	4,804	0	2,403,468	2,132,282	2,196,206	-2.9%
2000 Support Services										
2100 Students	16.	935,887	289,629	153,041	7,639	877	1,503,583	1,387,073	1,460,288	-5.0%
2200 Instructional Staff	17.	256,005	75,666	17,384	1,851	295	300,438	351,201	300,417	16.9%
2300 General Administration	18.	0	0	0	0	12,664	1,309	12,664	1,295	877.9%
2400 School Administration	19.	1,300	254	0	16	0	1,751	1,570	1,678	-6.4%
2500 Central Services	20.	0	0	2,270	0	0	175	2,270	0	--
2600 Operation & Maintenance of Plant	21.	0	0	100,244	5,050	0	43,720	105,294	43,233	143.6%
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.	2,585,695	939,367	434,096	19,360	13,836	4,254,444	3,992,354	4,003,117	-0.3%
400 Pupil Transportation	25.	694,729	342,482	144,676	339,165	0	1,700,485	1,521,052	1,618,291	-6.0%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0					0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.		0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	95,270	33,142	0			127,999	128,412	123,715	3.8%
Total Expenditures (lines 14, 24-26, 29-31)	32.	12,503,528	4,556,656	3,317,919	1,449,270	85,866	23,763,257	21,913,239	21,650,436	1.2%

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 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	357,584										1.
Interest Income	2.	3,035										2.
Total Revenues (lines 1 and 2)	3.	360,619										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		256,651	50,549				350,400	307,200	239,085	28.5%	4.
2100 Support Services - Students	5.		0	0				0	0	7,491	-100.0%	5.
2200 Support Services - Instructional Staff	6.		0	0				0	0	6,579	-100.0%	6.
Program 100 Subtotal (lines 4-6)	7.		256,651	50,549				350,400	307,200	253,155	21.3%	7.
200 and 300 Special Education												
1000 Instruction	8.		55,253	10,695				131,102	65,948	47,455	39.0%	8.
2100 Support Services - Students	9.		0	0				0	0	1,523	-100.0%	9.
2200 Support Services - Instructional Staff	10.		737	146				0	883	0	--	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		55,990	10,841				131,102	66,831	48,978	36.5%	11.
Other Programs (Specify)												
1000 Instruction	12.		4,390	868				0	5,258	0	--	12.
2100 Support Services - Students	13.							0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.		4,390	868				0	5,258	0	--	15.
Total Classroom Site Fund 011 - Base Salary	16.	115,252	360,619	317,031	62,258		0	481,502	379,289	302,133	25.5%	96,582
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	715,167										17.
Interest Income	18.	6,372										18.
Total Revenues (lines 17 and 18)	19.	721,539										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		542,062	107,034				759,392	649,096	495,710	30.9%	20.
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	21.
2200 Support Services - Instructional Staff	22.		1,760	348				0	2,108	0	--	22.
Program 100 Subtotal (lines 20-22)	23.		543,822	107,382				759,392	651,204	495,710	31.4%	23.
200 and 300 Special Education												
1000 Instruction	24.		116,922	22,681				236,567	139,603	98,156	42.2%	24.
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	25.
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	26.
Program 200 and 300 Subtotal (lines 24-26)	27.		116,922	22,681				236,567	139,603	98,156	42.2%	27.
Other Programs (Specify)												
1000 Instruction	28.		8,798	1,740				0	10,538	0	--	28.
2100 Support Services - Students	29.							0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30)	31.		8,798	1,740				0	10,538	0	--	31.
Total Classroom Site Fund 012 - Performance Pay	32.	259,697	721,539	669,542	131,803		0	995,960	801,345	593,866	34.9%	179,891
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	715,167										33.
Interest Income	34.	1,433										34.
Total Revenues (lines 33 and 34)	35.	716,600										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		136,883	27,819	20,437	54,964		424,232	240,103	326,512	-26.5%	36.
2100 Support Services - Students	37.		35,481	6,991	0			10,971	42,472	33,971	25.0%	37.
2200 Support Services - Instructional Staff	38.		215,249	66,648	10,592	0		213,078	292,489	275,568	6.1%	38.
Program 100 Subtotal (lines 36-38)	39.		387,613	101,458	31,029	54,964		648,281	575,064	636,051	-9.6%	39.
200 and 300 Special Education												
1000 Instruction	40.		26,606	5,130	0			148,092	31,736	55,093	-42.4%	40.
2100 Support Services - Students	41.		0	0	0			382	0	4,413	-100.0%	41.
2200 Support Services - Instructional Staff	42.		4,041	799	0			0	4,840	0	--	42.
Program 200 and 300 Subtotal (lines 40-42)	43.		30,647	5,929	0	0		148,474	36,576	59,506	-38.5%	43.
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction	45.		2,191	433	0	0		0	2,624	1,049	150.1%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		2,191	433	0	0		0	2,624	1,049	150.1%	47.
Total Classroom Site Fund 013 - Other	48.	62,147	716,600	420,451	107,820	31,029	54,964	796,755	614,264	696,606	-11.8%	164,483
Total Classroom Site Funds (lines 16, 32, and 48)	49.	437,096	1,798,758	1,407,024	301,881	31,029	54,964	2,274,217	1,794,898	1,592,605	12.7%	440,956

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	18,772	1,289			0	81,513	20,061	110	18137.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	0	0			0	5,059	0	0	0.0%
2300, 2400, 2500, 2900 Administration	0		1,031		0	90	0	1,121	0	--
2600 Operation & Maintenance of Plant	0		0			0	25,000	0	5,000	-100.0%
2700 Student Transportation	0		0			0	2,000	0	0	0.0%
3000 Operation of Noninstructional Services	0		0			0	8,000	0	2,329	-100.0%
4000 Facilities Acquisition and Construction	0		64			0	15,000	64	0	--
5000 Debt Service				39,104	6,661		59,132	45,765	74,846	-38.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	18,772	2,384	39,104	6,661	90	195,704	67,011	82,285	-18.6%

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

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

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	195,704	67,011	3,500,000	1,282,280	0	0	42,000	0
6150 Classified Salaries	0	0	0	6,439	0	0	0	0
6200 Employee Benefits	0	0	0	918	0	0	0	0
6450 Construction Services	0	0	0	494,906	0	0	0	0
6710 Land and Improvements	0	64	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	1,000,000	0	0	0	0	0
673X Furniture and Equipment	15,000	893	400,000	84,027	0	0	0	0
673X Vehicles	0	0	1,100,000	145,362	0	0	0	0
673X Technology-Related Hardware and Software	0	1,427	1,000,000	322,025	0	0	0	0
6831, 6832 Redemption of Principal	57,619	39,104	0	0	0	0	0	0
6841, 6842, 6850 Interest	1,513	6,661	0	0	0	0	0	0
Total (lines 2-11)	74,132	48,149	3,500,000	1,053,677	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	0	502,263			0	0
New Construction	0	0	0	0			0	0
Other	74,132	48,149	3,500,000	551,414	0	0	0	0
Total (lines 13-15)	74,132	48,149	3,500,000	1,053,677	0	0	0	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2018	
Land and Improvements	\$5,056,699
Buildings and Improvements	\$60,307,369
Furniture, Equipment, Vehicles, and Technology	\$6,971,374
Construction in Progress	\$148,305
Total	\$72,483,747

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	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL			BUDGET	ACTUAL	
1.	(30,206)	691,403	(20,937)	750,000	640,260	0
2.	(23,428)	134,393	(3,514)	140,000	107,451	0
3.	(28,306)	328,666	(9,469)	360,000	290,891	0
4.	0		0	0	0	0
5.	0	8,812	0	15,000	8,812	0
6.	(579)	9,920	(296)	10,000	9,045	0
7.	0		0	0	0	0
8.	(73,968)	830,666	(24,081)	800,000	732,617	0
9.	(4,832)	16,979	(427)	7,800	11,720	0
10.	0		0	0	0	0
11.	0		0	0	0	0
12.	(2,836)	12,384	55	24,000	9,603	0
13.	(932)	934	(2)	19,000	0	0
14.	92,347	231,956	0	150,000	114,459	209,844
15.	287,392	171,766	0	175,000	177,335	281,823
16.	0		0	0	0	0
17.	67,460	494,545	(4,538)	160,000	354,471	202,996
18.	282,112	2,932,424	(63,209)	2,610,800	2,456,664	694,663

STATE PROJECTS

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

19.	0	0		7,000	0	0
20.	0			0	0	0
21.	0			0	0	0
22.	0			0	0	0
23.	0			0	0	0
24.	0			0	0	0
25.	0	0		0	0	0
26.	0			0	0	0
27.	0			0	0	0
28.	0			0	0	0
29.	114,664	126,309		100,000	169,742	71,231
30.	114,664	126,309		107,000	169,742	71,231

Total Federal and State Projects (lines 18 and 30)

31.	396,776	3,058,733	(63,209)	2,717,800	2,626,406	765,894
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	1. 62,760	168,288		157,000	85,736	145,312
050 County, City, and Town Grants	2. 7,026	11,076	0	10,000	3,776	14,326
071 Structured English Immersion (1)	3. 0	0		54,527	0	0
072 Compensatory Instruction (1)	4. 0	0		0	0	0
500 School Plant	5. 972,949	3,041,585	0	1,000,000	292,063	3,722,471
515 Civic Center	6. 204,156	242,389	0	350,000	249,033	197,512
520 Community School	7. 0	0	0	0	0	0
525 Auxiliary Operations	8. 547,689	838,027	0	700,000	801,665	584,051
526 Extracurricular Activities Fees Tax Credit	9. 843,445	535,487	0	500,000	462,953	915,979
530 Gifts and Donations	10. 298,212	325,637	0	320,000	246,228	377,621
535 Career & Tech. Ed. & Voc. Ed. Projects	11. 0	0	0	0	0	0
540 Fingerprint	12. 18	0	0	20	0	18
545 School Opening	13. 0	0	0	0	0	0
550 Insurance Proceeds	14. 100,037	1,018	3,560	85,000	0	104,615
555 Textbooks	15. 31	0	0	40	0	31
565 Litigation Recovery	16. 78	3	0	1,800	0	81
570 Indirect Costs	17. 101,530	2,392	63,207	110,000	93,004	74,125
575 Unemployment Insurance	18. 0	0	0	0	0	0
580 Teacherage	19. 0	0	0	0	0	0
585 Insurance Refund	20. 0	0	0	0	0	0
590 Grants and Gifts to Teachers	21. 10,681	107	0	0	0	10,788
595 Advertisement	22. 0	0	0	0	0	0
596 Joint Technical Education	23. 110,776	87,158	0	75,000	69,760	128,174
639 Impact Aid Revenue Bond Building	24. 0	0	0	0	0	0
650 Gifts and Donations—Capital	25. 239	2	0	250	0	241
660 Condemnation	26. 0	0	0	0	0	0
665 Energy and Water Savings	27. 258,129	1,302	0	260,000	143,000	116,431
686 Emergency Deficiencies Correction	28. 0	0	0	0	0	0
691 Building Renewal Grant	29. 18,514	414,931	0	230,000	409,418	24,027
695 New School Facilities	30. 0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	31. 0	0	0	0	0	0
850 Student Activities	32. 162,719	83,016			79,019	166,716
Other _____	33. 94,257	0	0	270,000	0	94,257
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance	1. 0	0	0	0	0	0
955 Intergovernmental Agreements	2. 20,663	214	0	30,000	0	20,877
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	75,000	85,736
Dropout Prevention Programs	0	0
Instructional Improvement Programs	82,000	0
Total Expenditures (lines 1-4)	157,000	85,736

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

DISTRICT NAME Prescott Unified School District #1

COUNTY YAVAPAI

CTDS NUMBER 130201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017	\$7,500,000	1.
2. Bonds issued during FY 2018	3,895,000	2.
3. Bonds retired during FY 2018	0	3.
4. Bonds Outstanding, June 30, 2018	\$11,395,000	4.
5. Short-term Debt Outstanding, July 1, 2017	\$0	5.
6. Short-term Debt Outstanding, June 30, 2018	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$840,703,711	Tax Rate	2.4919
b. Secondary	\$994,867,248	Tax Rate	0.2477
2. Number of Schools			6
3. Actual Days in Session			180
4. Area of School District (Square Miles)			283

(Report this WHETHER OR NOT district changed boundaries in FY 2018)

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)	\$14,508,356
2. Classroom Supplies (Function 1000, Object Code 6600)	\$475,466
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,873,796
4. Support Services—Students (Function 2100)	\$3,266,867
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$8,076,321
6. Total Current Expenditures	\$29,200,806
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$2,413,865
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$26,786,941

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$139
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G. Cash and Investments held at June 30, 2018

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$0

H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	7,449,558
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	94,087
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	94,087
4. Difference (line 2 minus line 3)	\$0

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	7	9	16	5	20	22	21	17	21	16	17	13	24	208
2. Verbal Reasoning	9	5	14	17	20	15	15	9	10	12	14	13	17	170
3. Nonverbal Reasoning	4	3	7	8	9	29	5	2	10	8	13	5	11	114
4. Total Duplicated Enrollment (lines 1-3)	20	17	37	30	49	66	41	28	41	36	44	31	52	492

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	3,932,021	3,800,618
2. Gifted Education	60,676	58,866
3. Remedial Education	0	0
4. ELL Incremental Costs	40,451	35,384
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-JTED)	116,296	716
7. Career Education	0	0
8. Joint Technical Education (JTED)	105,000	96,770
9. Total (lines 1-8)	4,254,444	3,992,354

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

Actual Expenditures for all Gifted Programs:

K-8	\$	58,867
9-12	\$	0
Total	\$	58,867

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	50,000
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2018 \$ 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
11,865	0		11,865
17,059	0		17,059
38,759	0		38,759
67,683	0	0	67,683

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

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	1,342,075	478,204	219,740	333,540	106,789	149,036	0	0	0	41,322	0	2,670,706
2000 Support Services												
2100 Students	190,707	53,034	111,785	175,038	26,206	6,305	0	0	0	297,055	0	860,130
2200 Instructional Staff	227,415	58,352	122,477	28,244	4,366	23,831	0	0	0	75	0	464,760
2300 General Administration	10	0	88,601	651	0	0	0	0	0	0	0	89,262
2400 School Administration	18,115	3,557	0	280	1,857	235	0	0	0	0	0	24,044
2500, 2900 Central Services, Other	124,034	43,583	140,019	3,551	84,868	58,531	0	0	0	1,570	0	456,156
2600 Operation and Maintenance of Plant	25,792	10,004	268,867	21,096	356,891	0	0	0	0	177	0	682,827
2700 Student Transportation	41,036	16,744	25,000	115	288,385	0	0	0	0	0	0	371,280
3000 Operation of Noninstructional Services												
3100 Food Service Operations	0	0	1,037,349	7,857	101,478	2,070	0	0	0	0	0	1,148,754
3200 Enterprise Operations	0	0	0	0	0	0	0	0	0	0	0	0
3300 Community Services Operations	0	0	0	0	0	0	0	0	0	0	1,608	1,608
3400 Bookstore Operations	35,401	6,443	749	492	0	0	0	0	0	0	0	43,085
4000 Facilities Acquisition and Construction	0	0	859,665	1,647	14,093	0	0	0	0	0	0	875,405
5000 Debt Service	0	0	0	0	0	0	0	193,957	8,174	0	0	202,131
Total (lines 1-14)	2,004,585	669,921	2,874,252	572,511	984,933	240,008	0	193,957	8,174	340,199	1,608	7,890,148

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)	7,184,116	1,094	595,352
2. Special Education (Programs 200-230, 250, and 300-399)	1,331,688	0	133,854
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	50,156	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	7,199	0	4,356

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 26,671
7. Number of FTE-Certified Teachers	196
8. Number of FTE-Contract Teachers	3

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	303,639
2. 6620-6629 Energy	784,868

JTED Districts Only (All Funds, All Functions)

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

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	434	1,174	1,608
4. Total (lines 1-3)	434	1,174	1,608

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	14,093
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	14,093
5. 6450 Construction	789,824

Technology (All Funds, All Functions)

1. 6531 Telecommunications	328,548
2. 6650 Supplies-Technology-Related	32,081
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	418,017
4. Subtotal (Lines 1-3)	778,646
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	10,000

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

130201000

I certify that the Annual Financial Report of Prescott Unified School District, Yavapai County, for fiscal year 2018 was approved by the Governing Board on October 2nd, 2018, and that the complete Annual Financial Report may be reviewed by contacting Brian Moore at the District Office, telephone (928) 445-5400 during normal business hours.

Avg. Daily Membership

2017

2018

Attending

3,760.906

3,751.910

2018 Tax Rates:

Primary

Secondary

2.4919

0.2477

ADE/AG 41-202S Rev. 8/18-FY 2018

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				17,680,329	16,271,421	
Special Education				4,254,444	3,992,354	
Pupil Transportation				1,700,485	1,521,052	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				127,999	128,412	
Maintenance and Operation Total	1,602,155	22,375,221	0	23,763,257	21,913,239	2,064,137
Classroom Site Funds	437,096	1,798,758		2,274,217	1,794,898	440,956
Instructional Improvement	62,760	168,288		157,000	85,736	145,312
Unrestricted Capital Outlay	472,448	4,771	0	195,704	67,011	410,208
Adjacent Ways	41,717	427	0	42,000	0	42,144
Bond Building	413,547	0	1,016,844	3,500,000	1,282,281	148,110
Other Capital Funds	258,129	1,302	0	260,000	143,000	116,431
New School Facilities	0	0		0	0	0
Federal Projects	282,112	2,932,424	(63,209)	2,610,800	2,456,664	694,663
State Projects	114,664	126,309		107,000	169,742	71,231
County, City, and Town Grants	7,026	11,076	0	10,000	3,776	14,326
Structured English Immersion	0	0		54,527	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	972,949	3,041,585	0	1,000,000	292,063	3,722,471
Food Service	113,236	1,346,951	0	1,300,000	1,213,907	246,280
Civic Center	204,156	242,389	0	350,000	249,033	197,512
Community School	0	0	0	0	0	0
Auxiliary Operations	547,689	838,027	0	700,000	801,665	584,051
Extracurricular Activities Fees	843,445	535,487	0	500,000	462,953	915,979
Gifts and Donations	298,451	325,639	0	320,250	246,228	377,862
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	18	0	0	20	0	18
School Opening	0	0	0	0	0	0
Insurance Proceeds	100,037	1,018	3,560	85,000	0	104,615
Textbooks	31	0	0	40	0	31
Litigation Recovery	78	3	0	1,800	0	81
Indirect Costs	101,530	2,392	63,207	110,000	93,004	74,125
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	10,681	107	0	0	0	10,788
Advertisement	0	0	0	0	0	0
Joint Technical Education	110,776	87,158	0	75,000	69,760	128,174
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	160,570	1,154,611	(1,200,375)	1,200,074	0	114,806
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	18,514	414,931	0	230,000	409,418	24,027
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	162,719	83,016			79,019	166,716
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	20,663	214	0	30,000	0	20,877
OPEB	0	0	0	0	0	0
Other Funds	94,257	0	0	270,000	0	94,257