



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
2013

SIGNATURE/DATE	SIGNATURE/DATE
_____	President _____
_____	Clerk _____
_____	Member _____
_____	Member _____
_____	Member _____
_____	Member _____
_____	_____

The Annual Financial Report file(s) for FY 2013 uploaded to the Arizona Department of Education's Web site on _____ contain(s) the data for the AFR described above.
Date

_____ Superintendent Signature Tamara M. Hodge District Contact Employee	_____ Business Manager Signature (602) 764-1410 Telephone Number thodge@phoenixunion.org E-mail
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TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 33)	\$ <u>197,896,457</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>7,735,861</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>3,381,545</u>
4. Soft Capital Allocation (from page 6, line 27)	\$ <u>1,800,504</u>

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) Lease Excise Tax & Miscellaneous

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)

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	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	5,595,700	17,372,187	226,067	7,248,438	2,238,861
2.	147,500,961	56,708	84,112	1,000	34,870,663
3.					
4.	1,871,767		858		417,909
5.	31,475				
6.	17,755				
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.	25,775	72,820	1,118	30,624	261,656
18.	1,567,664	338			
19.	151,015,397	129,866	86,088	31,624	35,550,228
20.					
21.	4,467,117	146,287		33,935	
22.					
23.					
24.	4,467,117	146,287		33,935	
25.	36,490,169	1,121,060		372,408	
26.	8,205,299				
27.					
28.	44,695,468	1,121,060		372,408	0
29.					
30.					
31.					
32.					
33.	26,506				
34.					
35.					
36.	26,506				0
37.	200,204,488	1,397,213	86,088	437,967	35,550,228
38.					1,723,757
39.					
40.					
41.	205,800,188	18,769,400	312,155	7,686,405	39,512,846
42.	197,896,457	3,381,545	94,967	1,800,504	36,027,700
43.					
44.	197,896,457	3,381,545	94,967	1,800,504	36,027,700
45.	7,903,731	15,387,855	217,188	5,885,901	3,485,146

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$8,319 at 7/1/12.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$1,519,775

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$8,319 at 6/30/13.

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.	38,505,245	12,664,730	321,421	704,960	54,143	50,718,008	52,250,499	50,033,923	4.4%
2000 Support Services										
2100 Students	2.	7,044,574	2,544,892	41,467	42,329	0	10,251,169	9,673,262	9,156,216	5.6%
2200 Instructional Staff	3.	3,145,526	1,155,266	48,811	83,363	11,314	4,841,130	4,444,280	4,235,616	4.9%
2300 General Administration	4.	465,044	153,528	215,501	3,608	24,487	1,198,212	862,168	1,593,771	-45.9%
2400 School Administration	5.	4,244,528	1,437,565	280,219	115,965	4,481	6,219,907	6,082,758	5,875,111	3.5%
2500 Central Services	6.	3,425,476	1,164,103	585,274	37,388	28,966	5,760,816	5,241,207	5,274,330	-0.6%
2600 Operation & Maintenance of Plant	7.	7,324,164	2,886,592	6,746,770	6,618,066	1,685	25,181,818	23,577,277	24,065,324	-2.0%
2900 Other	8.						225,001	0	0	0.0%
3000 Operation of Noninstructional Services	9.	421,024	190,254	56,732	47,009	0	829,565	715,019	780,811	-8.4%
610 School-Sponsored Cocurricular Activities	10.	554,696	103,938	3,766	42,135	9,982	930,184	714,517	680,492	5.0%
620 School-Sponsored Athletics	11.	1,150,220	195,339	106,278	107,451	57,440	1,760,343	1,616,728	1,502,283	7.6%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	66,280,497	22,496,207	8,406,239	7,802,274	192,498	107,916,153	105,177,715	103,197,877	1.9%
200 Special Education										
1000 Instruction	15.	13,894,463	4,957,395	5,089,832	167,228	0	23,839,790	24,108,918	24,919,767	-3.3%
2000 Support Services										
2100 Students	16.	4,584,760	1,655,013	533,083	12,798	0	6,953,098	6,785,654	7,034,443	-3.5%
2200 Instructional Staff	17.	354,859	173,818	1,537	8,951	0	605,015	539,165	677,692	-20.4%
2300 General Administration	18.	0	0	0	0	0	250	0	250	-100.0%
2400 School Administration	19.	648,421	261,432	27,263	14,560	0	901,988	951,676	905,761	5.1%
2500 Central Services	20.	0	0	11,823	0	0	25,746	11,823	11,649	1.5%
2600 Operation & Maintenance of Plant	21.	681,793	293,000	223,701	837,630	0	2,148,352	2,036,124	1,976,524	3.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	154,084	55,327		800	0	195,328	210,211	203,963	3.1%
Subtotal (lines 15-23)	24.	20,318,380	7,395,985	5,887,239	1,041,967	0	34,669,567	34,643,571	35,730,049	-3.0%
400 Pupil Transportation	25.	1,781,599	795,362	3,665,578	739,462	138	9,491,382	6,982,139	6,813,238	2.5%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	32,002,944	10,704,264	4,748,853	1,363,255	28,641	54,443,542	48,847,957	50,053,486	-2.4%
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.	1,134,056	316,092	0	8,320	0		1,458,468	1,472,353	-0.9%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	615,604	168,981	1,874	148	0		786,607	771,423	2.0%
Subtotal (lines 28 and 29)	30.	1,749,660	485,073	1,874	8,468	0	2,249,000	2,245,075	2,243,776	0.1%
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.						0	0		
Total Expenditures (lines 14, 24-27, 30-32)	33.	122,133,080	41,876,891	22,709,783	10,955,426	221,277	208,769,644	197,896,457	198,038,426	-0.1%

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%)		1,621,480										
Interest Income		8,327										
Total Revenues (lines 1 and 2)		1,629,807										
Expenditures												
100 Regular Education												
1000 Instruction			745,978	139,050				1,854,141	885,028	266,483	232.1%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			745,978	139,050				1,854,141	885,028	266,483	232.1%	
200 Special Education												
1000 Instruction			262,962	49,016				609,098	311,978	100,944	209.1%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			262,962	49,016				609,098	311,978	100,944	209.1%	
Other Programs (Specify) 511-515 & 530												
1000 Instruction			425,530	79,318				909,815	504,848	160,522	214.5%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			425,530	79,318				909,815	504,848	160,522	214.5%	
Total Classroom Site Fund 011 - Base Salary	1,676,992	1,629,807	1,434,470	267,384				3,373,054	1,701,854	527,949	222.4%	1,604,945
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		3,242,960										
Interest Income		16,359										
Total Revenues (lines 17 and 18)		3,259,319										
Expenditures												
100 Regular Education												
1000 Instruction			1,115,705	211,932				3,917,940	1,327,637	867,058	53.1%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			1,115,705	211,932				3,917,940	1,327,637	867,058	53.1%	
200 Special Education												
1000 Instruction			413,752	78,770				1,601,348	492,522	362,557	35.8%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			413,752	78,770				1,601,348	492,522	362,557	35.8%	
Other Programs (Specify) 511-515 & 530												
1000 Instruction			642,258	121,510				2,225,769	763,768	548,600	39.2%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			642,258	121,510				2,225,769	763,768	548,600	39.2%	
Total Classroom Site Fund 012 - Performance Pay	4,352,930	3,259,319	2,171,715	412,212				7,745,057	2,583,927	1,778,215	45.3%	5,028,322
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		3,242,960										
Interest Income		15,481										
Total Revenues (lines 33 and 34)		3,258,441										
Expenditures												
100 Regular Education												
1000 Instruction			1,491,955	278,102				4,094,991	1,770,057	533,071	232.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)			1,491,955	278,102	0	0		4,094,991	1,770,057	533,071	232.0%	
200 Special Education												
1000 Instruction			525,923	98,032				1,148,759	623,955	201,887	209.1%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			525,923	98,032	0	0		1,148,759	623,955	201,887	209.1%	
530 Dropout Prevention Programs												
1000 Instruction			40,827	7,610				69,912	48,437	14,520	233.6%	
Other Programs (Specify) 511-515												
1000 Instruction			810,234	151,028				1,190,603	961,262	306,523	213.6%	
2100, 2200 Support Serv. Students & Instructional Staff			36,267	10,102				0	46,369	46,069	0.7%	
Other Programs Subtotal (lines 45 and 46)			846,501	161,130	0	0		1,190,603	1,007,631	352,592	185.8%	
Total Classroom Site Fund 013 - Other	3,112,140	3,258,441	2,905,206	544,874	0	0		6,504,265	3,450,080	1,102,070	213.1%	2,920,501
Total Classroom Site Funds (lines 16, 32, and 48)	9,142,062	8,147,567	6,511,391	1,224,470	0	0	0	17,622,376	7,735,861	3,408,234	127.0%	9,553,768

(1) For FY 2013, the district received Classroom Site Fund revenue of 0 and expended 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)		175,841	1,508,330				6,002,319	1,684,171	3,837,383	-56.1%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		615,120	626,399				9,134,749	1,241,519	3,386,938	-63.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff		16,071	600,365				1,150,500	616,436	511,272	20.6%
2300, 2400, 2500, 2900 Administration			818,078				438,297	818,078	383,026	113.6%
2600 Operation & Maintenance of Plant			289,433				838,770	289,433	347,299	-16.7%
2700 Student Transportation			64,966				75,000	64,966	0	--
3000 Operation of Noninstructional Services			36,940				0	36,940	0	--
4000 Facilities Acquisition and Construction						314,173	6,236,642	314,173	175,487	79.0%
5000 Debt Service							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	631,191	2,436,181	0	0	314,173	17,873,958	3,381,545	4,804,022	-29.6%

(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 _____

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B) as amended by Laws 2013, 1st Special Session, Ch. 3, § 17]

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
6150 Classified Salaries						
6200 Employee Benefits						
6450 Construction Services		178,430		10,640,541		
6710 Land and Improvements						
6720 Buildings and Improvements						
6731 Furniture and Equipment		748,012		397,716		
6734 Vehicles		112,569		2,198,725		
6737 Technology-Related Hardware and Software		1,575,600		2,448,632		
6831, 6832 Redemption of Principal						
6841, 6842, 6850 Interest						
Total amounts reported on lines 1 through 10 above for:		2,614,611		15,685,614		
Renovation		178,430		8,373,085		
New Construction		0		2,267,456		
Other		2,436,181		5,045,073		
Total (lines 11-13)		2,614,611		15,685,614		0

Funds 610, 630, and 695

1. New construction cost per square foot	\$ 319
2. Land acquisition costs	\$ _____

CAPITAL ASSETS AS OF JUNE 30, 2013	
Land and Improvements	\$38,467,485
Buildings and Improvements	\$651,962,084
Furniture, Equipment, Vehicles, and Technology	\$33,879,715
Construction in Progress	\$9,716,762
Total	\$734,026,046

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children *

140-150 ESEA Title II - Prof. Development and Technology *

160 ESEA Title IV - 21st Century Schools

170-180 ESEA Title V - Promote Informed Parent Choice

190 ESEA Title III - Limited English & Immigrant Students

200 ESEA Title VII - Indian Education

210 ESEA Title VI - Flexibility and Accountability

220 IDEA Part B *

230 Johnson-O'Malley

240 Workforce Investment Act

250 AEA-Adult Education

260-270 Vocational Education - Basic Grants

280 ESEA Title X - Homeless Education *

290 Medicaid Reimbursement

374 E-Rate

378 Impact Aid

300-399 Other Federal Projects (Besides E-Rate & Impact Aid) *

Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	
1.	(26,538)	18,664,575	(581,589)	19,710,000	18,056,448	0
2.	(11,706)	801,792	(26,763)	1,490,000	763,323	0
3.				748,000	325,420	(325,420)
4.				0		0
5.	(6,097)	124,566	(2,262)	300,000	116,207	0
6.	(715)	97,038	(3,723)	139,000	92,600	0
7.				0		0
8.	(492,033)	3,857,455	(171,924)	4,759,100	4,276,706	(1,083,208)
9.		23,745	(1,014)	15,000	22,731	0
10.				0		0
11.				0		0
12.		2,933,788	(66,575)	3,700,000	2,867,213	0
13.				50,000	0	0
14.	4,721,241	525,507		1,500,000	606,213	4,640,535
15.	599,100	989,071		1,300,680	53,264	1,534,907
16.				0		0
17.	94,505	1,365,851	(44,128)	1,006,961	1,107,219	309,009
18.	4,877,757	29,383,388	(897,978)	34,718,741	28,287,344	5,075,823

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

455 Family Literacy Pilot Program

460 Environmental Special Plate

465-499 Other State Projects *

Total State Project Funds (lines 19-28)

19.		724,704		1,250,000	724,704	0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				20,000		0
25.				0		0
26.				0		0
27.				0		0
28.		582,840		720,841	582,840	0
29.	0	1,307,544		1,990,841	1,307,544	0

Total Federal and State Projects (lines 18 and 29)

30.	4,877,757	30,690,932	(897,978)	36,709,582	29,594,888	5,075,823
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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; 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.

***Restated beginning Fund balances due to prior year adjustments.**

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	22,043	1,038,175		1,100,000	992,847	67,371
050 County, City, and Town Grants				30,000		0
071 Structured English Immersion (1)	0	0		0	0	0
072 Compensatory Instruction (1)	0	0		15,000	0	0
500 School Plant (Lease over 1 year)	3,111,713	400,541		1,540,000	32,661	3,479,593
505 School Plant (Lease 1 year or less)	357,695	1,499		0		359,194
506 School Plant (Sale)	12,273,925	215,710		1,500,000		12,489,635
515 Civic Center	291,605	325,027		350,000	306,726	309,906
520 Community School	511,963	1,760		525,000	513,146	577
525 Auxiliary Operations	2,547,274	1,080,982		2,000,000	1,655,872	1,972,384
526 Extracurricular Activities Fees Tax Credit	620,165	394,992		400,000	334,945	680,212
530 Gifts and Donations *	755,994	357,004	(3,774)	500,000	603,765	505,459
535 Career & Tech. Ed. & Voc. Ed. Projects	131,442	70,218		75,000	87,545	114,115
540 Fingerprint				0		0
545 School Opening				0		0
550 Insurance Proceeds	833,099	15,130		750,000	23,349	824,880
555 Textbooks				0		0
565 Litigation Recovery	4,071,262	17,950		500,000		4,089,212
570 Indirect Costs *	4,958,737	19,850	1,714,849	2,000,000	1,271,565	5,421,871
575 Unemployment Insurance	11,318	0		600,000	0	11,318
580 Teacherage				0		0
585 Insurance Refund	1,553,479	6,507		600,000	131,938	1,428,048
590 Grants and Gifts to Teachers				0		0
595 Advertisement		3,155		0		3,155
596 Joint Technical Education				0		0
620 Adjacent Ways	226,067	86,088	0	302,500	94,967	217,188
625 Soft Capital Allocation	7,248,438	437,967	0	2,994,053	1,800,504	5,885,901
630 Bond Building	220,243	50,103,725		50,284,257	15,877,883	34,446,085
639 Impact Aid Revenue Bond Building				0		0
640 School Plant-Special Construction				0		0
650 Gifts and Donations—Capital				0		0
660 Condemnation				0		0
665 Energy and Water Savings				0		0
686 Emergency Deficiencies Correction				0		0
690 Building Renewal	47,535	182		0	47,717	0
691 Building Renewal Grant				0		0
695 New School Facilities				0		0
700 Debt Service	2,238,861	35,550,228	1,723,757	37,442,986	36,027,700	3,485,146
720 Impact Aid Revenue Bond Debt Service				0		0
750 Permanent				0		0
850 Student Activities	1,019,779	1,970,374			1,755,058	1,235,095
Other				0		0
INTERNAL SERVICE FUNDS 950-989						
950 Self-Insurance	581,132	2,296		500,000	92,098	491,330
955 Intergovernmental Agreements *	190,828	228,614		500,000	217,649	201,793
980 OPEB	7,095,202	3,033,314		4,000,000	659,604	9,468,912
9_				0		0

* Adjusted beginning year balances

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	1,100,000	992,847
Total Expenditures (lines 1-4)	1,100,000	992,847

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

A. 1. Bonds Outstanding, June 30, 2013			<u>\$246,635,000</u>
2. FY 2013 Assessed Valuations and Tax Rates			
a. Primary	\$4,543,903,609	Tax Rate	3.2074
b. Secondary	<u>\$4,573,470,147</u>	Tax Rate	<u>1.0627</u>
3. Number of Schools			<u>14 & 2 Alternative</u>
4. Actual Days in Session			<u>185</u>
5. Area of School District (Square Miles)			<u>225 square miles</u>

(Report this WHETHER OR NOT district changed boundaries in FY 2013)

B. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

1. Destruction or damage	0	Unrestricted Capital Outlay	0	1.
2. Excessive/unexpected legal expenses				2.
3. Mitigation or removal of health or safety hazard				3.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$128,246,210
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$5,270,437</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$16,959,540</u>
4. Support Services—Students (Function 2100)	<u>\$24,980,551</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$66,706,351</u>
6. Total Current Expenditures	<u>\$242,163,089</u>

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?	Yes
--	-----

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2015.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items.) Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

a. Total Central Services Expenditures (Function 2500)	<u>\$5,437,012</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$33,177,676</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$7,291,165</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$3,609,372</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$5,483,182</u>
b. Food Service (Fund 510)	<u>\$392,026</u>

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	<u>\$1,522,151</u>
--	--------------------

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	<u>\$0</u>
---	------------

F. American Recovery and Reinvestment Act (ARRA) Grants and Education Jobs Fund Expenditure Detail

1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)
4. Property expenditures (Functions 1000-3200, Object 6700)
5. School construction expenditures (Function 4000, Objects 6100-6900)

ARRA Education Jobs	ARRA Grants
\$0	

- 1.
- 2.
- 3.
- 4.
- 5.

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										10	24	17	3	54
2. Verbal Reasoning										4	2	1	1	8
3. Nonverbal Reasoning										356	420	380	307	1,463
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	370	446	398	311	1,525

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

Total Number
Gifted Pupils

1. White, not Hispanic	153
2. Black, not Hispanic	60
3. Hispanic	1,183
4. American Indian/Alaskan Native	44
5. Asian or Pacific Islander	66
6. Total Unduplicated Enrollment (lines 1-5)	1,506

C. M&O AND SCA FUND SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	840,703	1,071,189
2. Emotional Disability	4,477,801	4,393,628
3. Hearing Impairment	642,267	740,081
4. Other Health Impairments	91,008	18,934
5. Specific Learning Disability	7,448,132	7,765,298
6. Mild, Moderate, or Severe Intellectual Disability*	5,671,753	6,049,832
7. Multiple Disabilities	523,459	711,887
8. Multiple Disabilities with Severe Sensory Impair.	1,130,153	1,173,932
9. Orthopedic Impairment	183,247	162,267
10. Developmental Delay	0	
11. Preschool Severe Delay	0	
12. Speech/Language Impairment	1,483,797	1,293,164
13. Traumatic Brain Injury	149,733	163,637
14. Visual Impairment	669,452	624,831
15. Subtotal (lines 1-14)	23,311,505	24,168,680
16. Gifted Education	43,946	42,734
17. Remedial Education	0	
18. ELL Incremental Costs	110,204	96,903
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	11,203,912	10,335,254
21. Career Education	0	
22. Total (lines 15-21)	34,669,567	34,643,571

* Formerly reported as Mental Retardation

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	42,734
Total	\$	42,734

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	3,750
2. Federal Audit Expenditures - All Funds	6330	53,250

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2013 \$ _____

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2013 \$ _____

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2013 \$ _____

I. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona District for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
20,238			20,238
			0
			0
			0
			0
			0
3,589,134			3,589,134
			0
			0
3,609,372	0	0	3,609,372

Instructions

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	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.	9,540,120	2,892,067	985,969	4,115,743	9,155,733	18,301			334,091	5,661	27,047,685	1.	
2000 Support Services														
2100 Students	2.	1,698,148	684,621	912,773	216,333	137,290	128,737			46,283	4,130	3,828,315	2.	
2200 Instructional Staff	3.	3,838,261	977,905	1,416,193	540,444	1,442,882	93,618			0	20,783	8,330,086	3.	
2300 General Administration	4.	301,190	122,480	187,272	0	19,214	290			1,524	0	631,970	4.	
2400 School Administration	5.	98	19	11,627	10,085	308,837	0			0	0	330,666	5.	
2500, 2900 Central Services, Other	6.	404,389	334,141	92,976	16,084	555,536	0			0	0	1,403,126	6.	
2600 Operation and Maintenance of Plant	7.	71,715	19,782	574,395	53,985	485,576	0			0	0	1,205,453	7.	
2700 Student Transportation	8.	0	0	190,852	2,067	2,399,420	0			0		2,592,339	8.	
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	2,570,452	532,255	345,614	5,079,590	428,967	8,301				0	8,965,179	9.	
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	10.	
3300 Community Services Operations	11.										218,850	218,850	11.	
3400 Bookstore Operations	12.	5,030	987	0	0	14,925				0	0	20,942	12.	
4000 Facilities Acquisition and Construction	13.			10,939,476	135,743	22,180				0	0	11,097,399	13.	
5000 Debt Service	14.							25,110,000	10,914,750		0	36,024,750	14.	
Total (lines 1-14)	15.	18,429,403	5,564,257	15,657,147	10,170,074	14,970,560	249,247	0	25,110,000	10,914,750	381,898	249,424	101,696,760	15.

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)	45,935,231	1,533,260	0
2. Special Education (Programs 200-230, 250, and 300-399)	9,613,925	185,290	0
3. Vocational Education (Programs 270 and 540)	5,518,685	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	23,200,527	284,348	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,336,595	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 2,415,089	6.
7. Number of FTE-Certified Teachers	1,311	7.
8. Number of FTE-Contract Teachers	0	8.

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	9,791	9,791
3. Program 900	63,654	175,979	239,633
4. Total (lines 1-3)	63,654	185,770	249,424

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	22,180	1.
2. 6720 Buildings and Improvements	0	2.
3. 6730 Equipment	0	3.
4. Total (lines 1-3)	22,180	4.
5. 6450 Construction	8,811,053	5.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Phoenix Union High School District, Maricopa County, for fiscal year 2013 was approved by the Governing Board on October 10, 2013, and that the complete Annual Financial Report may be reviewed by contacting Tamara Hodge at the District Office, telephone (602) 764-1410, during normal business hours.

1. Average Daily Membership

(ADM):

Attending
Resident

CTDS NUMBER

070510000

2012

2013

25,423.135

25,372.503

25,402.655

25,348.613

2. 2013 Tax Rates:

Primary
3.2074

Secondary
1.0627

ADE/AG 41-202S Rev. 8/13-FY 2013

President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				107,916,153	105,177,715	
Special Education				34,669,567	34,643,571	
Pupil Transportation				9,491,382	6,982,139	
Desegregation				54,443,542	48,847,957	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				2,249,000	2,245,075	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	5,595,700	200,204,488	0	208,769,644	197,896,457	7,903,731
Classroom Site Funds	9,142,062	8,147,567		17,622,376	7,735,861	9,553,768
Instructional Improvement	22,043	1,038,175		1,100,000	992,847	67,371
Unrestricted Capital Outlay	17,372,187	1,397,213	0	17,873,958	3,381,545	15,387,855
Soft Capital Allocation	7,248,438	437,967	0	2,994,053	1,800,504	5,885,901
Adjacent Ways	226,067	86,088	0	302,500	94,967	217,188
Bond Building	220,243	50,103,725	0	50,284,257	15,877,883	34,446,085
Other Capital Funds	0	0	0	0	0	0
Building Renewal	47,535	182		0	47,717	0
New School Facilities	0	0		0	0	0
Federal Projects	4,877,757	29,383,388	(897,978)	34,718,741	28,287,344	5,075,823
State Projects	0	1,307,544		1,990,841	1,307,544	0
County, City, and Town Grants	0	0	0	30,000	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		15,000	0	0
School Plant Funds	15,743,333	617,750	0	3,040,000	32,661	16,328,422
Food Service	3,360,610	10,271,018	(800,000)	11,000,000	9,233,148	3,598,480
Civic Center	291,605	325,027	0	350,000	306,726	309,906
Community School	511,963	1,760	0	525,000	513,146	577
Auxiliary Operations	2,547,274	1,080,982	0	2,000,000	1,655,872	1,972,384
Extracurricular Activities Fees	620,165	394,992	0	400,000	334,945	680,212
Gifts and Donations	755,994	357,004	(3,774)	500,000	603,765	505,459
Career & Tech. Ed. & Voc. Ed. Projects	131,442	70,218	0	75,000	87,545	114,115
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	833,099	15,130	0	750,000	23,349	824,880
Textbooks	0	0	0	0	0	0
Litigation Recovery	4,071,262	17,950	0	500,000	0	4,089,212
Indirect Costs	4,958,737	19,850	1,714,849	2,000,000	1,271,565	5,421,871
Unemployment Insurance	11,318	0	0	600,000	0	11,318
Teacherage	0	0	0	0	0	0
Insurance Refund	1,553,479	6,507	0	600,000	131,938	1,428,048
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	3,155	0	0	0	3,155
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,238,861	35,550,228	1,723,757	37,442,986	36,027,700	3,485,146
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	1,019,779	1,970,374			1,755,058	1,235,095
Self-Insurance	581,132	2,296	0	500,000	92,098	491,330
Intergovernmental Agreements	190,828	228,614	0	500,000	217,649	201,793
OPEB	7,095,202	3,033,314	0	4,000,000	659,604	9,468,912
Other Funds	0	0	0	0	0	0

DISTRICT NAME Phoenix Union High School District #210

COUNTY Maricopa

CTDS NUMBER 070510000

**FY 2013
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 Phoenix Union High School District #210

COUNTY Maricopa

CTDS NUMBER 070510000

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
2000 Support Services	2.							0	0
3000 Operation of Noninstructional Services	3.							0	0
4000 Facilities Acquisition and Construction	4.							0	0
5000 Debt Service	5.							0	0
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0
540 Joint Career & Technical Ed. & Vocational Ed. Center									
1000 Instruction	7.							0	0
2000 Support Services	8.							0	0
3000 Operation of Noninstructional Services	9.							0	0
4000 Facilities Acquisition and Construction	10.							0	0
5000 Debt Service	11.							0	0
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0

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

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 1 and 2)		0									
Expenditures											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 6, line 3)	0	0	0	0	0	0	0	0	0	0	0
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 14 and 15)		0									
Expenditures											
1000 Instruction									15,000	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 6, line 4)	0	0	0	0	0	0	0	0	15,000	0	0

AFR Instructions

Page	Reference	Instructions	
General		<p>These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p>	
		<p>An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.</p>	
		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2013 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>	
	General		<p>Revenues must include cash receipts through June 30, 2013, and accrued revenues received during the 60-day period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements received during the 60-day period for meals served in FY 2013; 2) property taxes collected during the 60-day period for levies of prior fiscal years; 3) tuition received during the 60-day period for students attending the district during FY 2013; 4) FY 2013 CSF revenues received during the 60-day period; 5) September and November 2012, and March, April, and June A (partial) 2013 state aid apportionment payments made in FY 2014, pursuant to Laws 2012, Ch. 294, §130. <p>In addition, revenues must include any cash receipts of FY 2013 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2012 Statewide recalculation adjustments made in October 2012, as described in School Finance Memorandum 13-011.</p>
			<p>Expenditures must include cash disbursements through June 30, 2013, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2013, for goods and services received on or before June 30, 2013.</p>
	General		<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, 2013. Before completing the AFR, districts must reconcile their accounting records to the CSS's 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, 2013, 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>
	Cover	Name, County, CTDS Number	<p>The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.</p>

AFR Instructions

Page	Reference	Instructions
1	Line 1	The beginning fund balances at July 1, 2012, should be the ending balances reported on the AFR for FY 2012, if the ending balances were reported correctly, or the district may compute them as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/12. Plus: Accrued revenues as of 6/30/12, received during the 60-day period following 6/30/12. Less: Payments made during the 60-day period following 6/30/12, for goods and services received on or before 6/30/12, but not paid for by that date.
1	Footnotes 1 and 3	The beginning and ending fund balances for the Maintenance and Operation (M&O) Fund should include the amount of the M&O Fund revolving account cash balance on hand at July 1, 2012, and June 30, 2013, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Lines 5 through 16	Districts should not include tuition or transportation fee revenues in the Soft Capital Allocation (SCA) Fund as they will not be included in ADE's budget calculations. Additionally, districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O, Unrestricted Capital Outlay (UCO), or SCA 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 shown on the most recent, ADE report, APOR 64-1.
1	Line 29	Do not include Federal Impact Aid and American Recovery and Reinvestment Act (ARRA) revenues received (Grants and Education Jobs Fund) on this line. These revenues should be reported in the applicable funds/fund groups on page 5.
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 taxes.
1	Line 42	Total expenditures for each fund are pulled from the following pages within the AFR: M&O page 2, line 33; UCO page 4, line 10; SCA page 6, line 27; Adjacent Ways page 6, line 26; and Debt Service page 6, line 38.
1	Line 45	Pursuant to Laws 2013, 1st Special Session, Ch. 3, §49, the ending fund balance and any cash balance remaining in the SCA Fund at the end of fiscal year 2013, must be transferred to the M&O or UCO Funds in FY 2014.
2	Lines 12 and 13	Program 630 and Programs 700, 800, 900 budget amounts were reported in total on the expenditure budget; however, they should be presented separately for AFR purposes. Formulas are not included to pull amounts from the Expenditure Budget, therefore, budgeted amounts for these lines must be entered manually.
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.

AFR Instructions

Page	Reference	Instructions
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	In accordance with A.R.S. §15-904(B), as amended by Laws 2013, 1st Special Session, Ch. 3, §17, detailed budgeted and actual expenditures from the UCO (610), Bond Building (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total expenditures for the UCO Fund are included in the table above, and total expenditures for each of the remaining funds will be included in the Other Funds table on page 6. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 1-10, the amount should be reported as "Other." Therefore, the budgeted and actual expenditures for each fund reported on lines 1-10 must agree to the total amounts reported on line 14, by fund.
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, and 695. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2013. 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, 2013. This amount will not appear on the capital assets list as of June 30, 2013, as these amounts are not recorded on the list until the project(s) is completed.
5	Fund Transfers (Out) 6910 & 6930	Transfers-out must be entered as negative numbers (with a minus) on this page. Transfer amounts should not be included in the actual expenditures column.
5	Federal Projects ARRA Grants	Transactions related to ARRA grant monies, should be included in the applicable federal project lines. Districts should have used a separate fund within the existing assigned fund ranges for each ARRA grant. If there was not available space within a fund range, districts should have assigned a fund number for that grant within the Other Federal Projects 300-399 fund range. See page 7, Section F for more detailed reporting of ARRA Grant expenditures.
5	Other Federal Projects Line 17	Districts that spent monies in FY 2013 from the federal education jobs fund program, should have tracked these monies separately in their accounting systems in an "ARRA Education Jobs" Fund within the Other Federal Projects 300-399 fund range. See page 7, Section F for more detailed reporting of ARRA Education Jobs Fund expenditures.
6	Other Funds Table	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 <u>and</u> any other expenditures from these funds.
6	Fund Transfers In (Out) 5200 (6930)	Transfer amounts should not be included in the actual revenue and expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.
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.

AFR Instructions

Page	Reference	Instructions
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section B— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.
7	Section C— 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, 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— ARRA Grant and Education Jobs Expenditures	<p>If the district spent any ARRA monies (i.e., ARRA Education Jobs, ARRA Title I Grant, or ARRA IDEA Grant revenue) in FY 2013, from current revenues or from ARRA revenues remaining from previous years, the related expenditures should be reported in the corresponding column.</p> <p>Amounts included in the ARRA Education Jobs column should not be included in the ARRA Grants column. The ARRA Grants and Education Jobs expenditures reported here should also be included in the applicable Federal Project Funds 100-399 on page 5.</p>
8	Section A— Enrollment of Gifted Pupils	The total unduplicated enrollment reported in Section B cannot be greater than the total duplicated enrollment reported in Section A.
8	Section C— Special Education Programs by Type	Report all M&O and SCA Fund monies spent for special education (Program 200) operational expenditures in the Actual column to assist ADE in the maintenance of effort calculations for all special education expenditures. Districts should not include expenditures for capital items for special education purposes in this table. Note: The budget column only includes M&O expenditures as districts are not required to budget SCA expenditures to the program level. 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.

AFR Instructions

Page	Reference	Instructions
8	Section E— Expenditures for Audit Services	<p>Do not include the costs of consulting or other services paid to audit firms (e.g., 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 E.1, enter the <u>actual</u> M&O Fund expenditures paid in FY 2013 related to nonfederal program and compliance audits.</p> <p>On Line E.2, enter the total <u>actual</u> federal audit service expenditures paid in FY 2013 from <u>all funds</u>.</p>
8	Sections G and H	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on these lines.
8	Section I—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including operations, capital, and debt.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9.</p>
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) 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 data is also used by researchers and government policymakers to address important education policy and research issues.
9	Additional Information for NPEFS Reporting	<p>Report all expenditures from funds 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.</p> <p>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.</p>
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Teacher Salaries Lines 1-5	<p>Report base salaries (including CSF Performance Pay and Career Ladder addenda), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and contract teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program.</p> <p>If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.</p>
9	Other Items Textbooks Line 6	Report expenditures for textbooks, periodicals and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.

AFR Instructions

Page	Reference	Instructions
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2012 and FY 2013 from ADE's ADM Attending Summary reports (ADMS 45-2). Obtain total Resident ADM for FY 2012 and FY 2013 from the Recalculated State Aid ADM Counts reports (ADMS 46-1), 100th-day counts. Both reports are 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 32 and 33.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 5, State Projects, line 29.
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 30.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 31.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 42 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 the State Board of Education (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

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Office of the Auditor General or the ADE. Row height, column width, and cell format may be modified without unprotecting the sheet. Grid lines have been turned off in order to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing of the spreadsheet. Significant changes from last year's forms are highlighted in yellow throughout the spreadsheets. Users may remove highlights if they prefer before finalizing.

File Integrity

Please keep the following in mind when using the forms in Excel to ensure that the district's data can be properly processed by ADE:

- 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, and
- Sheet tabs should **not** be renamed.

** Excel 2007 and 2010 users should save excel files in "Excel 97-2003 Workbook (*.xls)" format.

Printing

The Excel files have been formatted to print on legal size paper (8 ½" by 14"), except for the Instructions, AFR Summary, and Current Expenditures by School reporting page which are formatted to print on 8 ½" x 11" paper. If your printer's settings are different from those used to set up the files, a little experimentation may be needed to get each sheet to print on one page. Users should try changing the "scaling" under page setup if needed.

- To print the entire file including the instructions—Select File/Print/Entire Workbook
- To print one page—Select File/Print/Active Sheets
- To print a group of pages (for example to print all sheets without the instructions)—Click on the Excel tab for the first page to be printed and hold the Shift key while clicking on the Excel tab for the last page to be printed – this selects the sheets as a group. Then select File/Print/Active Sheets

If you have any questions or suggestions for improving the forms in future years, please contact Meghan Hieger of the Auditor General's Office at (602) 553-0333, or e-mail us at the address below:

asd@azauditor.gov.