


SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Chinle Unified School District, of Apache County, for fiscal year 2018 was approved by the Governing Board on October 10, 2018, and that the complete Annual Financial Report may be reviewed by contacting Priscaine Jones at the District Office, telephone 928-674-9630, during normal business hours.

ADE/AG 41-2025 Rev. 8/18-FY 2018


President of the Governing Board

Avg. Daily Membership
Attending 3,340,189

2018 Tax Rates:

Primary 4.0921
Secondary 0.0000

CTDS NUMBER

2017 010224000
2018 3,407,565

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				14,918,710	15,003,148	
Special Education				3,443,281	3,015,374	
Pupil Transportation				3,541,432	3,055,598	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	659,034	21,160,961	182,541	99,113	68,838	
Classroom Site Funds	3,255,452	1,565,248		22,602,536	21,142,958	859,578
Instructional Improvement	593,582	150,347		4,792,875	516,945	4,303,755
Unrestricted Capital Outlay	510	1	47,027	295,500	137,947	605,982
Adjacent Ways	0	0	0	47,027	45,610	1,928
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0	0	0	0	0
Federal Projects	20,913,274	0	(437,046)	0	0	0
State Projects	131,412	29,284,340		34,443,382	25,974,367	23,786,201
County, City, and Town Grants	0	293,563	0	373,369	359,998	64,977
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	26,043	0	0	0	0	0
Food Service	#NAME?	60,753	#NAME?	52,992	46,752	40,044
Civic Center	2,586	7	0	2,579	2,075	518
Community School	0	0	0	0	0	0
Auxiliary Operations	383,347	509,709	0	500,000	462,437	430,819
Extracurricular Activities Fees	28,395	2,082	0	28,261	0	30,477
Grants and Donations	90,301	119,214	0	74,351	74,009	135,306
Career & Tech. Ed. & Voc. Ed. Projects	0	642	0	0	0	0
Fingerprint	2,250	0	0	2,715	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	176,290	159,556	10,556	335,355	12,215	334,187
Textbooks	100	272	0	201	85	287
Litigation Recovery	721,218	6,220	0	725,636	0	727,438
Indirect Costs	97,243	414	624,424	549,882	383,500	338,581
Unemployment Insurance	0	0	0	0	0	0
Teacherage	761,349	751,728	0	829,720	813,683	699,394
Insurance Refund	115,225	994	0	115,930	0	116,219
Grants and Gifts to Teachers	0	28,292	0	51,274	0	0
Advertisement	247,658	52,503	0	655,952	109,294	53,902
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
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	188,963	0	0
Student Activities	229,514	111,586	0	0	0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	113,369	0	227,731
OPER	0	0	0	0	0	0
Other Funds	423,169	459,095	0	0	0	882,264



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]

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on October 11, 2018 contain(s) the data for the AFP described above.

Date October 11, 2018
[Signature]
Superintendent Signature

Quincy Nasty
Superintendent (Typed Name)

Pricene Jones
District Contact Employee

[Signature]
Business Manager Signature

Pricene Jones
Business Manager (Typed Name)

923-674-9630
Telephone Number

prjones@chirleusd.k12.az.us
E-mail

TOTAL EXPENDITURES BY FUND

- 1. Maintenance & Operation (from page 2, line 32)
- 2. Classroom Site Funds (from page 3, line 49)
- 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)

\$	21,112,958
\$	516,945
\$	45,610

FUNDS AVAILABLE

Beginning Fund Balance (1)
 1000 Local

1110 Property Taxes
 1140 Realities and Interest Taxes
 1290 Reimburse in Lieu of Taxes
 1311 Tuition from Individuals Excluding Summer School
 1312 Tuition from Individuals for Summer School
 1330 Tuition from Other Arizona Districts
 1339 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) (2-1) 08/04/99

2000 Intermediate

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

3000 State

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

4000 Federal

4200 Unrestricted Revenue Received Directly from the Federal Government
 4300 Restricted Revenue Received from the Federal Government through the State
 4500 Restricted Revenue Received from the Federal Government through the State
 4700 Reimburse Received from the Federal Government through the State
 4820 Revenue in Lieu of Tax from the Federal Government through Other Intermediate Agencies
 4900 Revenue from Reimburse of the District
 Other (Specify)

Total Fund Revenue (lines 20, 25, 30, and 38)
 5200 Fund Transfers-0
 Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 19 through 42)
 6000 Other Income Fees and Other Fees (including Transfers-Out of
 FUNDAL EXPENDITURES AND OTHER USES (lines 44 plus 45)
 ENDING FUND BALANCE (line 43 minus line 40) (3)

COUNTY Apache

CITY NUMBER 010224000

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	ROUND BUILDING FUND 630	DEBT SERVICE FUND 700(4)	
					ACTUAL
1	659,034	510	0	0	0
2	10,897	0	0	0	0
3	0	0	0	0	0
4	479,464	0	0	0	0
5	0	0	0	0	0
6	0	0	0	0	0
7	0	0	0	0	0
8	0	0	0	0	0
9	0	0	0	0	0
10	0	0	0	0	0
11	0	0	0	0	0
12	0	0	0	0	0
13	0	0	0	0	0
14	0	0	0	0	0
15	0	0	0	0	0
16	0	0	0	0	0
17	0	0	0	0	0
18	417	1	0	0	0
19	1,257	0	0	0	0
20	530,595	1	0	0	0
21	0	0	0	0	0
22	913,274	0	0	0	0
23	0	0	0	0	0
24	0	0	0	0	0
25	913,274	0	0	0	0
26	0	0	0	0	0
27	19,848,718	0	0	0	0
28	148,541	0	0	0	0
29	0	0	0	0	0
30	17,712,319	0	0	0	0
31	0	0	0	0	0
32	0	0	0	0	0
33	0	0	0	0	0
34	0	0	0	0	0
35	0	0	0	0	0
36	0	0	0	0	0
37	0	0	0	0	0
38	0	0	0	0	0
39	21,160,863	1	0	0	0
40	0	0	0	0	0
41	279,538	47,027	0	0	0
42	0	0	0	0	0
43	22,049,563	47,558	0	0	0
44	21,827,828	45,610	0	0	0
45	47,027	0	0	0	0
46	21,809,985	45,610	0	0	0
47	856,578	1,928	0	0	0

- (1) The Maintenance and Operation Fund Beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/17
- (2) The Government Property Lease Everse Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/18
- (4) Debt Service Fund expenditures include interest expenditures of \$0

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	
100 Regular Education								
1000 Instruction	4,341,330	1,400,086	0	0	0	5,603,743	5,741,416	-1.6%
2000 Support Services								
2100 Students	21,320	10,335	0	0	0	31,655	31,655	0.0%
2200 Instructional Staff	256,741	84,535	47,948	625	0	390,849	363,877	6.6%
2300 General Administration	257,551	56,672	130,167	2,320	13,068	516,778	468,778	-2.0%
2400 School Administration		0	0	0	0	0	0	0.0%
2500 Central Services	698,648	210,041	262,649	33,168	30,910	1,247,841	1,235,425	-1.0%
2600 Operation & Maintenance of Plant	1,667,835	695,287	2,004,143	2,260,336	6,603,889	6,627,701	6,262,931	5.8%
2900 Other	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	1,907	23,470	33,509	0	59,422	59,419	-0.7%
610 School-Sponsored Curricular Activities	31,475	5,880	2,153	0	0	39,494	31,042	21.2%
620 School-Sponsored Athletics	288,518	70,970	2,256	4,870	43,258	417,521	409,872	-1.8%
630 Other Instructional Programs	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	7,563,418	2,535,681	2,481,786	2,335,018	87,245	14,918,710	15,003,148	0.6%
200 and 300 Special Education								
1000 Instruction	1,629,316	517,374	141,557	7,440	2,550	2,460,266	2,298,437	17.6%
2000 Support Services								
2100 Students	376,376	129,538	101,067	8,345	3,714	876,107	619,040	2.6%
2200 Instructional Staff	400	78	0	0	0	2,151	478	-91.9%
2300 General Administration	29,546	10,416	0	0	0	39,962	39,199	1.9%
2400 School Administration	42,888	11,434	0	0	0	54,322	110,076	-50.7%
2500 Central Services	0	0	862	0	0	8,025	862	-85.2%
2600 Operation & Maintenance of Plant	0	0	0	2,273	0	2,309	2,273	-1.4%
2900 Other	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0.0%
Subtotal (lines 14-23)	2,078,726	668,840	243,456	18,058	6,264	3,443,281	3,015,374	10.6%
400 Pupil Transportation								
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	1,701,470	732,037	101,062	521,025	4	3,541,432	3,055,598	-11.4%
500 Dropout Prevention Programs								
1000 Instruction	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv. Subtotal (lines 27 and 28)	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center								
550 K-3 Reading Program	2,987	579	22,400	42,872	99,113	99,113	68,838	32.8%
Total Expenditures (lines 14, 24-26, 29-31)	11,346,601	3,637,137	2,848,734	2,916,973	93,513	22,062,536	21,142,958	0.8%

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

Revenues and Expenditure Function Codes	Regular Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500, 6610, 6899 (1)	Supplies 6000	Interest on State Loan Debt 6051 (1)	Budget	Total Expenditures Actual	Prior Year Actual	% Increase/Decrease in Actual	Ending Fund Balance
1 Classroom Site Fund 011 - Base Salary												
2 Revenue: CSF Allocation (20%)		307,484										
3 Revenue: Interest Income		4,579										
4 Expenditures: (Lines 1 and 2)		(312,013)										
5 100 Regular Education			102,215	31,648				838,566	133,663	133,405	0.7%	
6 2100 Support Services - Students			0	0				0	0	0	0.0%	
7 2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
8 Program 100 Subtotal (Lines 4-6)			102,215	31,648				838,566	133,663	133,405	0.7%	
9 200 and 300 Special Education			16,996	4,687				29,250	21,685	22,482	-3.5%	
10 1000 Instruction			514	105				0	0	0	0.0%	
11 2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
12 Program 200 and 300 Subtotal (Lines 8-10)			17,510	4,792				30,000	22,324	22,482	-0.7%	
13 1000 Instruction			2,714	814				0	3,548	3,682	-10.2%	
14 2100 Support Services - Students			0	0				0	0	0	0.0%	
15 2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
16 Other Programs Subtotal (Lines 12-14)			2,714	814				0	3,548	3,682	-10.2%	
17 Total Classroom Site Fund 011 - Base Salary		312,013	122,241	37,224				838,566	159,135	159,839	-0.1%	303,660
18 Revenue: CSF Allocation (47%)		614,999										
19 Interest Income		12,855										
20 Expenditures: (Lines 17 and 18)		(227,834)										
21 100 Regular Education			0	0				2,004,912	0	169,527	-100.0%	
22 1000 Instruction			0	0				0	0	0	0.0%	
23 2100 Support Services - Students			0	0				0	0	0	0.0%	
24 2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
25 Program 100 Subtotal (Lines 20-22)			0	0				2,004,912	0	169,527	-100.0%	
26 200 and 300 Special Education			0	0				0	0	0	0.0%	
27 1000 Instruction			0	0				0	0	0	0.0%	
28 2100 Support Services - Students			0	0				0	0	0	0.0%	
29 2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
30 Other Programs Subtotal (Lines 27-29)			0	0				0	0	0	0.0%	
31 Total Classroom Site Fund 012 - Performance Pay		1,452,469	67,324	0				2,044,533	0	207,744	-100.0%	2,067,791
32 Revenue: CSF Allocation (47%)		614,999										
33 Interest Income		12,855										
34 Expenditures: (Lines 32 and 33)		(235,411)										
35 100 Regular Education			212,250	44,856	14,142			1,795,279	191,269	324,425	-10.2%	
36 1000 Instruction			0	0	2,579			0	0	0	-14.3%	
37 2100 Support Services - Students			0	0	0			0	0	0	0.0%	
38 2200 Support Services - Instructional Staff			0	0	0			0	0	0	0.0%	
39 Program 100 Subtotal (Lines 35-38)			212,250	44,856	16,742			1,795,281	191,269	324,425	-10.2%	
40 200 and 300 Special Education			0	0	0			0	0	0	0.0%	
41 1000 Instruction			0	0	0			0	0	0	0.0%	
42 2100 Support Services - Students			0	0	0			0	0	0	0.0%	
43 2200 Support Services - Instructional Staff			0	0	0			0	0	0	0.0%	
44 Program 200 and 300 Subtotal (Lines 41-43)			0	0	0			0	0	0	0.0%	
45 500 Program Prevention Program			0	0	0			0	0	0	0.0%	
46 1000 Instruction			0	0	0			0	0	0	0.0%	
47 Other Programs Subtotal (Lines 44-46)			0	0	0			0	0	0	0.0%	
48 Total Classroom Site Fund 013 - Other		1,274,503	6,000	1,159	1,508			1,899,410	157,210	188,116	-22.9%	1,542,702
49 Total Classroom Site Fund (Lines 17, 31, and 48)		3,255,452	403,350	91,610	31,879	0	0	5,724,432	315,943	765,658	-32.5%	4,303,554

(1) Include amount expended for registered nurse expense on fund 011, 012, and 013 on lines 16, 33, 106, 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals (644)	Library Books, Textbooks, & Instructional Aids (664) 6643	Property (679)	Redemption of Principal (683) 6832	Interest (684) 6842, 6849	All Other Fixed Costs (excluding 680)	Totals		% Increase/ Decrease in Actual
							Budget	Actual	
Unrestricted Capital Outlay Override (1)	0	0	0	6831, 6832	0	0	0	0	0.0%
(68) Instruction	0	0	0						
2009 Support Services	0	45,610	0				47,027	49,494	-7.8%
2100, 2200 Students and Instructional Staff	0	0	0				0	0	0.0%
2300, 2400, 2500, 2600 Administration	0	0	0				0	0	0.0%
2600 Operation & Maintenance of Plant	0	0	0				0	0	0.0%
2700 Student Transportation	0	0	0				0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0				0	0	0.0%
4000 Facilities Acquisition and Construction	0	0	0				0	0	0.0%
5000 Debt Service	0	0	0				0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	45,610	0	0	0	0	47,027	49,494	-7.8%

(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. 115-211.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL (A.R.S. 115-994(B))

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	47,027	0	0	0	0	0	0	0
6290 Unrestricted Districts	0	0	0	0	0	0	0	0
6299 Employee Benefits	0	0	0	0	0	0	0	0
6449 Contract Services	0	0	0	0	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6730 Building Improvements	0	0	0	0	0	0	0	0
6733 Furniture and Equipment	0	0	0	0	0	0	0	0
6735 Vehicle	0	0	0	0	0	0	0	0
6735 Technology-Related Hardware and Software	0	0	0	0	0	0	0	0
6831 6832 Interest on Principal	0	0	0	0	0	0	0	0
6841 6842 6850 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	0	0	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
New Construction	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total (lines 13-15)	0	0	0	0	0	0	0	0
Funds 610, 630, 695, and 620	0	0	0	0	0	0	0	0
1. New construction cost per square foot	0	0	0	0	0	0	0	0
2. Land acquisition costs	0	0	0	0	0	0	0	0

CAPITAL ASSETS AS OF JUNE 30, 2018

Fund and Improvements	\$16,963,133
Buildings and Improvements	\$240,479,905
Furniture, Equipment, Vehicles, and Technology	\$33,353,466
Construction in Progress	\$348,577
Total	\$295,145,281

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE ACTUAL	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1) ACTUAL	EXPENDITURES		ENDING FUND BALANCE ACTUAL
				BUDGET	ACTUAL	
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	(325,234)	2,791,991	(87,609)	3,322,123	2,952,144	(572,996) 1.
140-150 ESEA Title II - Prof Development and Technology	(27,518)	233,960	(6,175)	242,691	201,812	(1,545) 2.
160 ESEA Title IV - 21st Century Schools	0	36,148	(1,073)	57,262	35,075	0 3.
170-180 ESEA Title V - Promote Informed Parent Choice	(26,163)	41,653	(780)	60,404	25,477	(10,767) 4.
190 ESEA Title III - Limited English & Immigrant Students	0	665,560	(19,735)	667,923	645,825	0 5.
200 ESEA Title VII - Indian Education	0	0	0	0	0	0 6.
210 ESEA Title VI - Flexibility and Accountability	(272,454)	621,483	(20,305)	695,454	671,361	(342,637) 7.
220 IDEA Part B	1,506	285,213	(8,468)	285,861	276,744	1,507 8.
230 Johnson-O'Malley	0	0	0	0	0	0 9.
240 Workforce Investment Act	0	0	0	0	0	0 10.
250 AEA-Adult Education	(3,127)	134,773	(4,140)	141,268	135,304	(7,798) 11.
260-270 Vocational Education - Basic Grants	0	0	0	0	0	0 12.
280 ESEA Title X - Homeless Education	0	0	0	0	0	0 13.
290 Medicaid Reimbursement	0	0	0	0	0	0 14.
374 E-Rate	813,185	326,514	0	0	0	0 15.
378 Impact Aid	21,051,599	21,766,104	(229,568)	2,395,882	171,078	966,621 16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	(298,520)	2,380,941	(59,193)	3,138,570	18,534,021	24,054,114 17.
Total Federal Project Funds (lines 1-17)	20,913,274	29,284,340	(437,040)	34,443,382	25,974,367	(300,298) 18.
STATE PROJECTS						
400 Vocational Education	0	51,086	0	51,086	51,086	0 19.
410 Early Childhood Block Grant	0	0	0	0	0	0 20.
420 Ext. School Yr. - Pupils with Disabilities	(6,396)	6,396	0	10,284	0	0 21.
425 Adult Basic Education	0	0	0	0	0	0 22.
430 Chemical Abuse Prevention Programs	0	17,861	0	19,767	17,861	0 23.
435 Academic Contests	0	0	0	0	0	0 24.
450 Gifted Education	0	0	0	0	0	0 25.
456 College Credit Exam Incentives	0	0	0	0	0	0 26.
457 Results-based Funding	0	0	0	0	0	0 27.
460 Environmental Special Plate	4,666	40	0	0	0	0 28.
465-499 Other State Projects	133,142	218,180	0	4,655	0	4,706 28.
Total State Project Funds (lines 19-29)	131,412	293,563	0	373,369	291,051	60,271 29.
Total Federal and State Projects (lines 18 and 30)	21,044,686	29,577,903	(437,040)	34,816,751	26,334,365	23,851,178 31.

	BEGINNING FUND BALANCE ACTUAL	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1) ACTUAL	EXPENDITURES		ENDING FUND BALANCE ACTUAL
				BUDGET	ACTUAL	
19	0	51,086	0	51,086	51,086	0 19.
20	0	0	0	0	0	0 20.
21	(6,396)	6,396	0	10,284	0	0 21.
22	0	0	0	0	0	0 22.
23	0	17,861	0	19,767	17,861	0 23.
24	0	0	0	0	0	0 24.
25	0	0	0	0	0	0 25.
26	0	0	0	0	0	0 26.
27	0	0	0	0	0	0 27.
28	4,666	40	0	0	0	0 28.
29	133,142	218,180	0	4,655	0	4,706 28.
30	131,412	293,563	0	373,369	291,051	60,271 29.
31	21,044,686	29,577,903	(437,040)	34,816,751	26,334,365	23,851,178 31.

(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).

OTHER FUNDS

- 020 Instructional Improvement
- 060 County, City, and Town Grants
- 071 Structured English Immersion (1)
- 500 School Plant
- 515 Civic Center
- 520 Community School
- 525 Auxiliary Operations
- 526 Extracurricular Activities Fees Tax Credit
- 530 Gifts and Donations
- 535 Career & Tech. Ed. & Voc. Ed. Projects
- 540 Fingerprint
- 545 School Opening
- 550 Insurance Proceeds
- 555 Textbooks
- 565 Litigation Recovery
- 570 Indirect Costs
- 575 Unemployment Insurance
- 580 Teacherage
- 585 Insurance Refund
- 590 Grants and Gifts to Teachers
- 595 Advertisement
- 596 Joint Technical Education
- 639 Impact Aid Revenue Bond Building
- 650 Gifts and Donations—Capital
- 660 Contamination
- 665 Energy and Water Savings
- 686 Emergency Deficiencies Correction
- 691 Building Renewal Grant
- 692 New School Facilities
- 720 Impact Aid Revenue Bond Debt Service
- 850 Student Activities
- Other 699

	BEGINNING FUND BALANCE		REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS		EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	BUDGET		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
1	593,382		150,347			295,500	137,947	605,982	
2	0		0			0	0	0	
3	0		0			0	0	0	
4	0		0			0	0	0	
5	26,043		60,733			52,092	46,752	40,044	
6	2,586		7			2,579	2,075	518	
7	0		0			0	0	0	
8	383,547		509,709			500,000	462,437	430,819	
9	25,395		2,082			28,261	74,351	30,477	
10	90,301		119,214			74,351	71,009	135,506	
11	0		0			0	0	0	
12	2,250		642			2,715	0	2,892	
13	0		0			0	0	0	
14	176,290		159,556			335,355	12,215	334,187	
15	160		272		10,556	201	85	287	
16	721,218		6,229			728,636	383,500	727,438	
17	97,243		414		624,424	549,882	338,581	338,581	
18	0		0			0	0	0	
19	761,349		751,228			829,720	813,683	699,394	
20	115,225		694			115,930	0	116,219	
21	0		0			0	0	0	
22	25,610		28,292			51,274	0	51,002	
23	247,658		52,403			655,052	109,294	190,867	
24	0		0			0	0	0	
25	0		0			0	0	0	
26	0		0			0	0	0	
27	0		0			0	0	0	
28	0		0			0	0	0	
29	0		0			0	0	0	
30	0		0			188,963	0	0	
31	0		0			0	0	0	
32	229,514		111,586			0	0	0	
33	423,169		459,095		0	0	113,369	227,731	
9	0		0		0	0	0	882,264	
955	0		0		0	0	0	0	
9	0		0		0	0	0	0	
9	0		0		0	0	0	0	
9	0		0		0	0	0	0	

	BUDGET	ACTUAL
Instructional Improvement Fund 020 Expenditures	147,750	68,974
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	147,750	68,974
Total Expenditures (lines 1-4)	295,500	137,947

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

DISTRICT NAME Chino Unified SD 24

COUNTY Apache

CTDS NUMBER 010224000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017
2. Bonds issued during FY 2018
3. Bonds retired during FY 2018
4. Bonds Outstanding, June 30, 2018
5. Short-term Debt Outstanding, July 1, 2017
6. Short-term Debt Outstanding, June 30, 2018

1.	\$0
2.	0
3.	0
4.	\$0
5.	\$0
6.	\$0

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates
 - a. Primary \$ 4,0921
 - b. Secondary \$ 0.0000
2. Number of Schools 180
3. Actual Days in Session 180
4. Area of School District (Square Miles) 4,200

(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)

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

	M & O	Unrestricted Capital Outlay
1.	0	0
2.	0	0
3.	0	0

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)
2. Classroom Supplies (Function 1000, Object Code 6600)
3. Administration (Functions 2100, 2400, 2500, & 2900)
4. Support Services—Students (Function 2100)
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)
6. Total Current Expenditures
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)

1.	\$71,661,845
2.	\$917,590
3.	\$1,786,535
4.	\$1,551,147
5.	\$18,035,845
6.	\$49,002,962
7.	\$7,647,536
8.	\$49,214,510

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §34-391)

\$0

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, §13)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018
4. Difference (line 2 minus line 3)

1.	12,423,423
2.	148,210
3.	150,632
4.	(\$2,412)

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

Funds 020-799	Programs 100-400							Programs 700-900				
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Reclamation of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	Total
1000 Instruction	8,797,225	2,663,165	799,255	884,520	400,186	4,897				6,741	0	13,755,989
2100 Student:												
2200 Instructional Staff	1,575,687	566,460	365,729	144,627	26,134	2,860			47,594	0	0	2,724,091
2300 General Administration	1,526,656	427,806	179,947	19,385	51,577	0			0	0	0	2,205,371
2400 School Administration	236,299	68,548	261,318	14,585	18,360	0			0	0	0	592,110
2500, 2900 Central Services, Other	1,009,699	344,493	31,839	6,001	7,031	1,754			0	0	0	1,402,819
2600 Operation and Maintenance of Plant	273,885	50,254	248,062	5,164	141,404	175			0	0	0	527,320
2700 Student Transportation	276,681	124,313	495,413	183,898	531,116	0			4,946	0	0	1,619,142
3000 Operation of Noninstructional Services	26,523	5,753	1,325	40,919	1,082,014	0			7,221	0	0	1,156,534
3100 Food Service Operations	0	0	1,522,429	1,341,429	30,285	110			0	0	0	2,894,253
3200 Enterprise Operations	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	0	0	0	0	0	0			0	0	0	0
3400 Bookstore Operations	0	0	0	0	0	0			0	0	0	0
4000 Facilities Acquisition and Construction	0	0	3,947,344	0	36,785	0			0	0	0	132,650
5000 Debt Service	0	0	0	0	0	0			0	0	0	0
Total (lines 1-14)	13,526,155	4,450,794	7,854,661	2,640,468	2,324,892	9,796	0	0	6	61,992	132,650	31,001,408

Teacher Salaries (All Funds, Function 1000)

Funds 020-799	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	10,797,794	590,450	713,588
2. Special Education (Programs 200-230, 250, and 300-399)	1,744,407	0	168,256
3. Vocational Education (Programs 270 and 540)	677,057	0	0
4. Other Programs (Programs 240, 260, 285, 510-515 and 530)	51,778	0	0
5. Occurricular Activities, Athletics, and Other (Program 600-630)	319,992	0	2,153

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	5	880,631	6
7. Number of FTE-Certified Teachers	205	205	7
8. Number of FTE-Contract Teachers	5	5	8

Utilities and Energy Detail (Only Function 2600)

1. 6510-8411 Utility Services	179,688	1
2. 6020-6029 Energy	2,081,198	2

JTEB Districts Only (All Funds, All Functions)

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

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	0	132,650	132,650
4. Total (lines 1-3)	0	132,650	132,650

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0	1
2. 6720 Buildings and Improvements	36,785	2
3. 6731-39 Equipment	0	3
4. Total (lines 1-3)	36,785	4
5. 6450 Construction	3,999,620	5

Technology (All Funds, All Functions)

1. 6531 Telecommunications	492,125	1
2. 6650 Supplies-Technology-Related	20,810	2
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	563,350	3
4. Subtotal (Lines 1-3)	876,285	4
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	131,566	5