



### 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  
**2011**

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The Annual Financial Report file(s) for FY 2011 uploaded to the Arizona Department of Education's Web site on \_\_\_\_\_ contain(s) the data for the AFR described above.

Date

\_\_\_\_\_  
Superintendent Signature

\_\_\_\_\_  
Sherry Celaya  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

\_\_\_\_\_  
480-484-6124  
Telephone Number

\_\_\_\_\_  
scelaya@susd.org  
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 34)	\$ <u>152,199,069</u>
2. Classroom Site Funds (from page 4, line 49 plus page 4, footnote 1)	\$ <u>6,215,077</u>
3. Unrestricted Capital Outlay (from page 5, line 10)	\$ <u>11,590,025</u>
4. Soft Capital Allocation (from page 5, line 19)	\$ <u>0</u>

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUE**

**1000 Local**

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	SOFT CAPITAL ALLOCATION FUND 625
	ACTUAL	ACTUAL	ACTUAL
1110 Property Taxes	125,943,656	14,662,405	505,457
1140 Penalties and Interest on Taxes	0		
1280 Revenue in Lieu of Taxes	612,650	62,561	2,239
1310 Tuition from Individuals	88,896	0	
1320 Tuition from Other Arizona Districts	71,843	0	
1330 Tuition from Out-of-State Districts	0	0	
1340 Tuition from Other Private Sources (Other than Individuals)	0	0	
1350 Tuition from Other Government Sources Within Arizona	0	0	
1360 Tuition from Other Government Sources Outside Arizona	0	0	
1410 Transportation Fees from Individuals	0	0	0
1420 Transportation Fees from Other Arizona Districts	0	0	0
1430 Transportation Fees from Out-of-State Districts	0	0	0
1440 Transportation Fees from Other Private Sources (Other than Individuals)	0	0	0
1450 Transportation Fees from Other Government Sources Within Arizona	0	0	0
1460 Transportation Fees from Other Government Sources Outside Arizona	0	0	0
1500 Investment Income	92,451	29,400	16,270
Other (Specify) (2)	9,630	1,298	0
<b>Subtotal (lines 2-18)</b>	<b>126,819,126</b>	<b>14,755,664</b>	<b>523,966</b>

**2000 Intermediate**

2110 County School Fund	0	0	0
2120 County Equalization Assistance	0	0	0
2210 Special County School Reserve Fund	0	0	0
Other (Specify)	0	0	0
<b>Subtotal (lines 20-23)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**3000 State**

3110 State Equalization Assistance	(70,792)	0	(2,934)
3120 Additional State Aid	22,301,075	868,940	149,030
Other (Specify)	0	0	0
<b>Subtotal (lines 25-27)</b>	<b>22,230,283</b>	<b>868,940</b>	<b>146,096</b>

**4000 Federal**

4100 Unrestricted Revenue Received Directly from the Federal Government	0		
4200 Unrestricted Revenue Received from the Federal Government through the State	0		
4500 Restricted Revenue Received from the Federal Government through the State	317,354	0	0
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	0		
4800 Revenue in Lieu of Taxes	0		
4900 Revenue for/on Behalf of the District	0		
Other (Specify)	0		
<b>Subtotal (lines 29-35)</b>	<b>317,354</b>	<b>0</b>	<b>0</b>

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

5200 Fund Transfers-In	0	0	0
Other (Specify)	0	0	0

**TOTAL FUNDS AVAILABLE (lines 1 and 37 through 39)**

**Total Maintenance and Operation Expenditures (p. 2, line 34)**

**Total Capital Expenditures (p. 5, lines 10 and 19)**

6900 Other Financing Uses and Other Items	361,375	0	0
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**TOTAL EXPENDITURES AND OTHER USES (lines 41 or 42 plus 43)**

**ENDING FUND BALANCE (line 40 minus line 44) (1)**

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	SOFT CAPITAL ALLOCATION FUND 625
	ACTUAL	ACTUAL	ACTUAL
1.	3,225,229	2,919,784	945,459
2.	125,943,656	14,662,405	505,457
3.	0		
4.	612,650	62,561	2,239
5.	88,896	0	
6.	71,843	0	
7.	0	0	
8.	0	0	
9.	0	0	
10.	0	0	
11.	0	0	0
12.	0	0	0
13.	0	0	0
14.	0	0	0
15.	0	0	0
16.	0	0	0
17.	92,451	29,400	16,270
18.	9,630	1,298	0
19.	126,819,126	14,755,664	523,966
20.	0	0	0
21.	0	0	0
22.	0	0	0
23.	0	0	0
24.	0	0	0
25.	(70,792)	0	(2,934)
26.	22,301,075	868,940	149,030
27.	0	0	0
28.	22,230,283	868,940	146,096
29.	0		
30.	0		
31.	317,354	0	0
32.	0		
33.	0		
34.	0		
35.	0		
36.	317,354	0	0
37.	149,366,763	15,624,604	670,062
38.	0	0	0
39.	0	0	0
40.	152,591,992	18,544,388	1,615,521
41.	152,199,069		
42.		11,590,025	0
43.	361,375	0	0
44.	152,560,444	11,590,025	0
45.	31,548	6,954,363	1,615,521

- (1) Includes the Maintenance and Operation Fund revolving account cash balance on hand of \$10,000 at 7/1/10 or \$10,000 at 6/30/11, as applicable.
- (2) The amount of Government Property Lease Excise Tax revenue included on line 18 is \$0.

**MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Classroom Instruction	1.	45,232,405	12,211,696	945,901	629,082	15,246	59,323,607	59,034,330	71,025,160	-16.9%
2000 Support Services										
2100 Students	2.	2,915,316	850,923	32,844	28,195	2,139	5,258,907	3,829,417	4,072,028	-6.0%
2200 Instructional Staff	3.	3,115,202	1,026,322	220,055	55,980	11,674	6,000,017	4,429,233	3,733,062	18.7%
2300 General Administration	4.	474,401	357,767	130,568	4,057	13,284	885,741	980,077	743,921	31.7%
2400 School Administration	5.	7,318,346	1,905,045	17,500	87,160	4,655	9,648,207	9,332,706	9,765,687	-4.4%
2500 Central Services	6.	3,455,896	1,012,581	688,624	139,828	31,547	4,986,805	5,328,476	5,198,243	2.5%
2600 Operation & Maintenance of Plant	7.	6,670,356	2,029,001	8,012,223	6,327,678	33,830	24,410,394	23,073,088	21,084,766	9.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	159,424	54,564	13,784	100,905	0	340,120	328,677	339,854	-3.3%
5000 Debt Service (1)	10.					0	0	0	0	0.0%
610 School-Sponsored Cocurricular Activities	11.	188,774	32,322	0	0	0	268,295	221,096	253,331	-12.7%
620 School-Sponsored Athletics	12.	938,367	165,252	93,785	0	0	1,459,580	1,197,404	1,395,941	-14.2%
630 Other Instructional Programs	13.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	14.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-14)	15.	70,468,487	19,645,473	10,155,284	7,372,885	112,375	112,581,673	107,754,504	117,611,993	-8.4%
<b>200 Special Education</b>										
1000 Classroom Instruction	16.	13,863,946	3,849,435	1,091,539	17,731	119	17,757,114	18,822,770	17,870,358	5.3%
2000 Support Services										
2100 Students	17.	4,229,830	1,017,213	353,192	18,395	13,376	7,326,847	5,632,006	5,730,828	-1.7%
2200 Instructional Staff	18.	676,164	168,696	25,806	7,529	1,106	847,735	879,301	873,467	0.7%
2300 General Administration	19.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	20.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	21.	0	0	56,962	0	751	1,500	57,713	2,493	2215.0%
2600 Operation & Maintenance of Plant	22.	0	0	0	0	0	0	0	7,614	-100.0%
2900 Other	23.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	24.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 16-24)	25.	18,769,940	5,035,344	1,527,499	43,655	15,352	25,933,196	25,391,790	24,484,760	3.7%
<b>300 Special Education Disability ESEA, Title VIII</b>										
(from Supplement, page 1, line 10)	26.	0	0	0	0	0	0	0	0	0.0%
<b>400 Pupil Transportation</b>	27.	4,456,510	1,546,825	1,003,937	1,206,635	1,282	8,197,205	8,215,189	7,858,932	4.5%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	28.	5,376,015	1,513,852	257,832	16,289	7,400	7,171,388	7,171,388	7,249,167	-1.1%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 20)	29.	2,711,385	733,683	0	0	0	3,445,068	3,445,068	3,486,037	-1.2%
<b>530 Dropout Prevention Programs</b>										
1000 Classroom Instruction	30.	1,904	339	0	615	385		3,243	100,079	-96.8%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	31.	115,609	27,663	39,120	23,675	11,820		217,887	121,051	80.0%
Subtotal (lines 30 and 31)	32.	117,513	28,002	39,120	24,290	12,205	221,130	221,130	221,130	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>										
(from Supplement, page 1, line 30)	33.	0	0	0	0	0	0	0	0	0.0%
<b>Total Expenditures</b> (lines 15, 25-29, 32, and 33)	34.	101,899,850	28,503,179	12,983,672	8,663,754	148,614	157,549,660	152,199,069	160,912,019	-5.4%

(1) Function code 5000, object code 6820-Judgments Against the District should be used to report actual expenditures for excessive property tax valuation judgments paid in FY 2011.

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

Areas of Identification [A.R.S. §15-203(A)(15)]	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	15	37	35	91	109	115	123	136	130	165	160	128	1,244
2. Verbal Reasoning	0	6	24	31	117	128	133	121	131	105	165	139	117	1,217
3. Nonverbal Reasoning	0	10	49	163	175	201	205	198	214	219	228	179	136	1,977
4. Total Duplicated Enrollment (lines 1-3)	0	31	110	229	383	438	453	442	481	454	558	478	381	4,438

**B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY**

	Total Number Gifted Pupils
1. White, not Hispanic	2,367
2. Black, not Hispanic	26
3. Hispanic	293
4. American Indian/Alaskan Native	24
5. Asian or Pacific Islander	261
6. Total Unduplicated Enrollment (lines 1-5)	2,971

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 2,024,235
9-12	\$ 0
Total	\$ 2,024,235

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

	PROGRAM 200 BUDGET	TOTAL BUDGET	PROGRAM 200 ACTUAL	TOTAL ACTUAL
1. Autism	3,307,928	3,307,928	3,323,475	3,323,475
2. Emotional Disability	837,125	837,125	813,687	813,687
3. Hearing Impairment	370,011	370,011	387,315	387,315
4. Other Health Impairments	1,707,735	1,707,735	1,659,921	1,659,921
5. Specific Learning Disability	6,523,995	6,523,995	6,341,332	6,341,332
6. Mild, Moderate or Severe Mental Retardation	656,789	656,789	591,333	591,333
7. Multiple Disabilities	184,168	184,168	179,011	179,011
8. Multiple Disabilities with Severe Sensory Impair.	169,187	169,187	141,256	141,256
9. Orthopedic Impairment	155,921	155,921	125,134	125,134
10. Developmental Delay	479,952	479,952	466,514	466,514
11. Preschool Severe Delay	686,443	686,443	667,223	667,223
12. Speech/Language Impairment	7,658,607	7,658,607	7,301,576	7,301,576
13. Traumatic Brain Injury	39,066	39,066	37,972	37,972
14. Visual Impairment	475,237	475,237	485,876	485,876
15. Subtotal (lines 1-14)	23,252,164	23,252,164	22,521,625	22,521,625
16. Gifted Education	2,061,281	2,061,281	2,024,235	2,024,235
17. Remedial Education	0	0	0	0
18. ELL Incremental Costs	0	0	0	0
19. ELL Compensatory Instruction	0	0	0	0
20. Vocational and Technological Education	619,751	619,751	687,564	687,564
21. Career Education	0	0	0	0
22. Total (lines 15-21)	25,933,196	25,933,196	25,233,424	25,233,424

**E. MAINTENANCE AND OPERATION DETAIL BY OBJECT CODE**

	BUDGET	ACTUAL
1. Utilities	8,297,457	8,079,444
2. Tuition Out Debt Service 6565	0	0
3. Audit Services - Nonfederal (1) 6350	60,000	49,479

**F. MAINTENANCE AND OPERATION EXPENDITURES FOR CAREER LADDER PROGRAM**

Actual Expenditures made in FY 2011 \$ 5,438,663

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

Actual Expenditures made in FY 2011 \$ 0

**H. MAINTENANCE AND OPERATION EXPENDITURES FOR PERFORMANCE PAY**

Actual Expenditures made in FY 2011 \$ 0

**I. TUITION**

	Tuition Expenditures			
	Operations	Capital	Debt	Total
1. Type 03 districts-Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	0	0	0	0
2. Tuition to Other Arizona Districts not included on line 1 (object 6561)	0	0		0
3. Tuition to Out-of-State Districts (object 6562)	0	0		0
4. Tuition to Private Schools (object 6563)	1,016,422	0		1,016,422
5. Tuition to Ed Services(Coops)IGAs (object 6564)	0	0		0
6. Tuition Other (object 6569)	0	0		0
7. Total (lines 1-6)	1,016,422	0	0	1,016,422

(1) Enter the FY 2011 M&O expenditures related to audits of nonfederal funds on line E.3. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received on line E.3.  
The total federal audit service expenditures made in FY 2011 from all funds were \$ 0

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	Other Interest 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%) 1.		1,197,756										
Interest Income 2.		(12,303)										
Total Revenues (lines 1 and 2) 3.		1,185,453										
Expenditures												
100 Regular Education												
1000 Classroom Instruction 4.			420,030	113,060				514,667	533,090	1,071,407	-50.2%	
2100 Support Services - Students 5.			16,096	4,013				20,667	20,109	37,485	-46.4%	
2200 Support Services - Instructional Staff 6.			13,789	3,530				19,201	17,319	34,566	-49.9%	
Program 100 Subtotal (lines 4-6) 7.			449,915	120,603				554,535	570,518	1,143,458	-50.1%	
200 Special Education												
1000 Classroom Instruction 8.			105,715	27,492				142,025	133,207	260,493	-48.9%	
2100 Support Services - Students 9.			26,380	6,294				39,678	32,674	71,096	-54.0%	
2200 Support Services - Instructional Staff 10.			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 8-10) 11.			132,095	33,786				181,703	165,881	331,589	-50.0%	
Program 620												
1000 Classroom Instruction 12.			577	147				885	724	1,619	-55.3%	
2100 Support Services - Students 13.			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff 14.			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14) 15.			577	147				885	724	1,619	-55.3%	
Total Classroom Site Fund 011 - Base Salary 16.	(1,269,264)	1,185,453	582,587	154,536			0	737,123	737,123	1,476,666	-50.1%	(820,934)
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%) 17.		2,395,513										
Interest Income 18.		9,800										
Total Revenues (lines 17 and 18) 19.		2,405,313										
Expenditures												
100 Regular Education												
1000 Classroom Instruction 20.			2,390,594	549,778				5,821,480	2,940,372	3,110,356	-5.5%	
2100 Support Services - Students 21.			83,051	18,516				39,366	101,567	147,159	-31.0%	
2200 Support Services - Instructional Staff 22.			98,573	20,964				36,573	119,537	94,420	26.6%	
Program 100 Subtotal (lines 20-22) 23.			2,572,218	589,258				5,897,419	3,161,476	3,351,935	-5.7%	
200 Special Education												
1000 Classroom Instruction 24.			557,077	126,644				270,525	683,721	590,924	15.7%	
2100 Support Services - Students 25.			130,668	28,541				75,578	159,209	127,055	25.3%	
2200 Support Services - Instructional Staff 26.			3,681	535				0	4,216	9,258	-54.5%	
Program 200 Subtotal (lines 24-26) 27.			691,426	155,720				346,103	847,146	727,237	16.5%	
1000 Classroom Instruction 28.			1,845	465				1,686	2,310	0	0.0%	
2100 Support Services - Students 29.			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff 30.			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30) 31.			1,845	465				1,686	2,310	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay 32.	2,307,782	2,405,313	3,265,489	745,443			0	6,245,208	4,010,932	4,079,172	-1.7%	702,163
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%) 33.		2,395,513										
Interest Income 34.		(24,685)										
Total Revenues (lines 33 and 34) 35.		2,370,828										
Expenditures												
100 Regular Education												
1000 Classroom Instruction 36.			836,053	224,982	0	0		1,022,104	1,061,035	2,142,735	-50.5%	
2100 Support Services - Students 37.			32,036	7,985	0	0		41,335	40,021	74,972	-46.6%	
2200 Support Services - Instructional Staff 38.			27,447	7,015	0	0		38,402	34,462	69,131	-50.2%	
Program 100 Subtotal (lines 36-38) 39.			895,536	239,982	0	0		1,101,841	1,135,518	2,286,838	-50.4%	
200 Special Education												
1000 Classroom Instruction 40.			210,399	54,654	0	0		284,056	265,053	520,986	-49.1%	
2100 Support Services - Students 41.			52,500	12,513	0	0		79,357	65,013	142,159	-54.3%	
2200 Support Services - Instructional Staff 42.			0	0	0	0		0	0	0	0.0%	
Program 200 Subtotal (lines 40-42) 43.			262,899	67,167	0	0		363,413	330,066	663,145	-50.2%	
530 Dropout Prevention Programs												
1000 Classroom Instruction 44.			0	0	0	0		0	0	0	0.0%	
Program 620												
1000 Classroom Instruction 45.			1,148	290	0	0		1,770	1,438	3,239	-55.6%	
2100, 2200 Support Serv. Students & Instructional Staff 46.			0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46) 47.			1,148	290	0	0		1,770	1,438	3,239	-55.6%	
Total Classroom Site Fund 013 - Other 48.	(2,545,758)	2,370,828	1,159,583	307,439	0	0	0	1,467,024	1,467,022	2,953,222	-50.3%	(1,641,952)
Total Classroom Site Funds (lines 16, 32, and 48) 49.	(1,507,240)	5,961,594	5,007,659	1,207,418	0	0	0	8,449,355	6,215,077	8,509,060	-27.0%	(1,760,723)

(1) For FY 2011, 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) and SOFT CAPITAL ALLOCATION (625) FUNDS—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (UCO & SCA-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900) (2)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	2,096,773	5,022,281	1,336,699	181,296	1,543,067		11,606,253	10,180,116	9,296,764	9.5%
<b>Unrestricted Capital Outlay Fund 610</b>												
1000 Instruction	2.	0	1,618,541	4,410,707			0		8,815,380	6,029,248	6,201,264	-2.8%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	626,241	61,487			148,619		867,907	836,347	798,100	4.8%
2300, 2400, 2500, 2900 Administration	4.	0		310,133		0	34,800		3,118,919	344,933	104,573	229.9%
2600 Operation & Maintenance of Plant	5.	0		205,579			0		145,446	205,579	160,447	28.1%
2700 Student Transportation	6.	0		723,480			0		30,000	723,480	18,052	3907.8%
3000 Operation of Noninstructional Services	7.	0		0			0		0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			1,898,705		1,087,010	1,898,705	1,205,057	57.6%
5000 Debt Service	9.				1,368,907	182,826			1,558,995	1,551,733	1,602,783	-3.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,244,782	5,711,386	1,368,907	182,826	2,082,124		15,623,657	11,590,025	10,090,276	14.9%
<b>Soft Capital Allocation Fund 625</b>												
1000 Instruction	11.	0	0	0			0	0	0	0	13,949	-100.0%
2000 Support Services												
2100, 2200 Students and Instructional Staff	12.	0	0	0			0	0	0	0	44,895	-100.0%
2300, 2400, 2500, 2900 Administration	13.	0		0		0	0	0	608,923	0	331,426	-100.0%
2600 Operation & Maintenance of Plant	14.	0		0			0	0	687,067	0	1,402,629	-100.0%
2700 Student Transportation	15.	0		0			0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	16.	0		0			0	0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	17.	0		0			0	0	0	0	13,442	-100.0%
5000 Debt Service	18.				0	0			0	0	95,426	-100.0%
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	0	0	0	0	0	0	1,295,990	0	1,901,767	-100.0%

(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) Laws 2010, 7th Special Session, Ch. 8, §14, allowed school districts to use soft capital allocation monies for any operating or capital expenditures in FY 2011. Therefore, this column should include any M&O-type expenditures made from the Soft Capital Allocation Fund.

CAPITAL ASSETS AS OF JUNE 30, 2011	
Land and Improvements	\$43,522,143 1.
Buildings and Improvements	\$482,058,257 2.
Furniture, Equipment, Vehicles, and Technology	\$30,611,348 3.
Construction in Progress	\$8,163,694 4.
Total	\$564,355,442 5.

**CAPITAL FUNDS (630, 690, and 695)—EXPENDITURES**

Expenditures	Salaries 6100	Employee Benefits 6200	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals	
								Budget	Actual
<b>Bond Building Fund 630</b>									
1000 Instruction 1.				0			0	0	0
2000 Support Services									
2100, 2200 Students and Instructional Staff 2.				0			0	0	0
2300, 2400, 2500, 2900 Administration 3.				0			1,308	0	1,308
2600 Operation & Maintenance of Plant 4.				0			73,744	0	73,744
2700 Student Transportation 5.				375,466			0	702,000	375,466
3000 Operation of Noninstructional Services 6.				0			0	0	0
4000 Facilities Acquisition and Construction 7.	3,800	692		0			11,847,384	58,298,000	11,851,876
5000 Debt Service 8.					0	0		0	0
Total Bond Building Fund (lines 1-8) 9.	3,800	692		375,466	0	0	11,922,436	59,000,000	12,302,394
<b>Building Renewal Fund 690</b>									
1000 Instruction 10.				0			0	0	0
2000 Support Services									
2100, 2200 Students and Instructional Staff 11.				0			0	0	0
2300, 2400, 2500, 2900 Administration 12.				0			0	0	0
2600 Operation & Maintenance of Plant 13.	72,197	17,108		821			0	146,101	90,126
2700 Student Transportation 14.				0			0	0	0
3000 Operation of Noninstructional Services 15.				0			0	0	0
4000 Facilities Acquisition and Construction 16.	0	0		0			76,647	54,899	76,647
5000 Debt Service 17.					0	0		0	0
Total Building Renewal Fund (lines 10-17) 18.	72,197	17,108		821	0	0	76,647	201,000	166,773
<b>New School Facilities Fund 695</b>									
1000 Instruction 19.			0	0			0	0	0
2000 Support Services									
2100, 2200 Students and Instructional Staff 20.			0	0			0	0	0
2300, 2400, 2500, 2900 Administration 21.				0			0	0	0
2600 Operation & Maintenance of Plant 22.				0			0	0	0
2700 Student Transportation 23.				0			0	0	0
3000 Operation of Noninstructional Services 24.				0			0	0	0
4000 Facilities Acquisition and Construction 25.	0	0		0			0	0	0
5000 Debt Service 26.					0	0		0	0
Total New School Facilities Fund (lines 19-26) 27.	0	0	0	0	0	0	0	0	0

Capital Funds (630, 690, and 695)		BUDGET	ACTUAL
<b>Bond Building Fund 630</b>			
Beginning Fund Balance	1.		0
Revenues	2.		59,285,918
Other Financing Sources	3.		0
Total Available (lines 1-3)	4.		59,285,918
<b>Expenditures</b>			
Renovation	5.	0	0
New Construction	6.	59,000,000	12,159,851
Other	7.	0	142,543
Total Expenditures (lines 5-7)	8.	59,000,000	12,302,394
Other Financing Uses	9.	0	0
Ending Fund Balance (line 4 minus lines 8 and 9)	10.		46,983,524

<b>Building Renewal Fund 690</b>			
Beginning Fund Balance	11.		204,049
Revenues	12.		1,458
Total Available (lines 11 and 12)	13.		205,507
<b>Expenditures</b>			
Renovation	14.	201,000	166,773
Other	15.	0	0
Total Expenditures (lines 14 and 15)	16.	201,000	166,773
Ending Fund Balance (line 13 minus line 16)	17.		38,734

<b>New School Facilities Fund 695</b>			
Beginning Fund Balance	18.		0
Revenues	19.		0
Total Available (lines 18 and 19)	20.		0
<b>Expenditures</b>			
New Construction	21.	0	0
Other	22.	0	0
Total Expenditures (lines 21 and 22)	23.	0	0
Ending Fund Balance (line 20 minus line 23)	24.		0

**Funds 630 and 695**

1. New construction cost per square foot	\$	168
2. Land acquisition costs	\$	0

	DEBT SERVICE FUND 700		ADJACENT WAYS FUND 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Beginning Fund Balances</b>		45,950,551		5,810,230

<b>Revenues &amp; Other Sources</b>				
1110 Property Taxes	2.	59,329,555		412,689
1280 Revenue in Lieu of Taxes	3.	225,391		1,276
1300 Tuition	4.	0		
1400 Transportation Fees	5.	0		
1500 Investment Income	6.	343,059		62,516
Other Local _____	7.	53,414		2,185
State _____	8.	0		
5100 Issuance of Bonds	9.	32,474,138		
5200 Fund Transfers-In	10.	0		0
<b>Total Revenues &amp; Other Sources (lines 2-10)</b>	11.	92,425,557		478,666
<b>Total Available (lines 1 and 11)</b>	12.	138,376,108		6,288,896

<b>Expenditures &amp; Other Uses</b>				
6830 Redemption of Principal	13.	66,286,713		0
6840-6850 Interest	14.	11,661,079		0
6100-6800 Other Expenditures	15.	2,971		859,163
<b>Total Expenditures (lines 13-15)</b>	16.	57,400,000	77,950,763	6,000,000
6930 Fund Transfers-Out	17.	0		0
6940 Pymt. to Escrow Agent for Def. of Debt	18.	0		
<b>Total Expenditures &amp; Other Uses (lines 16-18)</b>	19.	77,950,763		859,163

<b>Ending Fund Balances (line 12 minus line 19)</b>	20.	60,425,345		5,429,733
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	BUDGET	ACTUAL
<b>Instructional Improvement Fund 020</b>		
Beginning Fund Balance	1.	362,059
Revenues	2.	1,207,233
Total Available (lines 1 and 2)	3.	1,569,292
<b>Expenditures</b>		
Teacher Compensation Increases	4.	401,510
Class Size Reduction	5.	0
Dropout Prevention Programs	6.	0
Instructional Improvement Programs	7.	763,569
Total Expenditures (lines 4-7)	8.	1,165,079
Ending Fund Balance (line 3 minus line 8)	9.	689,628



**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  
 90  
 3\_\_ Impact Aid  
 300-399 Other Federal Projects (exclude E-Rate & Impact Aid)  
**Total Federal Project Funds (lines 1-17)**

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) TO INDIRECT COSTS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(120,339)	4,175,295	(246,567)	5,570,330	4,054,979	(246,590)
2.	(4,852)	606,185	(45,266)	856,947	654,179	(98,112)
3.	(107,692)	394,466	(27,143)	501,804	362,872	(103,241)
4.	0	0	0	0	0	0
5.	53,340	52,282	(6,169)	552,279	142,064	(42,611)
6.	(49,140)	92,040	(7,515)	102,359	93,939	(58,554)
7.	0	0	0	0	0	0
8.	(638,559)	4,541,426	(316,065)	4,281,932	3,958,226	(371,424)
9.	(1,226)	9,934	(38)	8,142	8,142	528
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	31,558	366,063	(6,934)	436,482	404,938	(14,251)
13.	3,877	6,550	(834)	10,528	10,428	(835)
14.	153,274	965,604	0	985,150	391,056	727,822
15.	0	1,065,585	0	0	1,065,585	0
16.	0	0	0	0	0	0
17.	(432,531)	5,528,638	(71)	5,379,368	5,203,714	(107,678)
18.	(1,112,290)	17,804,068	(656,602)	18,685,321	16,350,122	(314,946)

**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  
 445 Dropout Prevention Program (grades 4-12)  
 450 Gifted Education  
 455 Family Literacy Pilot Program  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 19-29)**

19.	129,549	106,854		236,402	129,575	106,828
20.	74,475	(74,475)		0	0	0
21.	0	0		0	0	0
22.	0	0		0	0	0
23.	745	(745)		0	0	0
24.	12,553	0		0	0	12,553
25.	0	0		2	0	0
26.	5,445	0		5,445	3,466	1,979
27.	0	0		0	0	0
28.	0	0		0	0	0
29.	1,630	334,100		334,100	334,098	1,632
30.	224,397	365,734		575,949	467,139	122,992

**Total Federal and State Projects (lines 18 and 30)**

31.	(887,893)	18,169,802	(656,602)	19,261,270	16,817,261	(191,954)
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		BEGINNING		FUND TRANSFERS	EXPENDITURES		ENDING FUND	
		FUND BALANCE			REVENUE	IN (OUT)	BUDGET	
		ACTUAL	ACTUAL	ACTUAL			ACTUAL	
<b>OTHER FUNDS</b>								
050 County, City, and Town Grants	1.	0	0	0	0	0	0	1.
060 Full-Day Kindergarten	2.	0	0	0	0	0	0	2.
065 Full-Day Kindergarten Capital	3.	0	0	0	0	0	0	3.
071 Structured English Immersion (1)	4.	0	0	0	0	0	0	4.
072 Compensatory Instruction (1)	5.	0	0	0	0	0	0	5.
500 School Plant (Lease over 1 year)	6.	0	0	0	0	0	0	6.
505 School Plant (Lease 1 year or less)	7.	1,944,972	835,530	0	1,831,430	573,242	2,207,260	7.
506 School Plant (Sale)	8.	319,801	57,206	0	282,000	51,388	325,619	8.
515 Civic Center	9.	776,271	47,855	0	700,000	24,546	799,580	9.
520 Community School	10.	864,328	4,771,860	0	4,000,000	4,854,423	781,765	10.
525 Auxiliary Operations	11.	1,903,661	1,761,378	0	1,310,662	1,507,283	2,157,756	11.
526 Extracurricular Activities Fees Tax Credit	12.	1,891,305	2,266,931	0	2,180,735	2,088,516	2,069,720	12.
530 Gifts and Donations	13.	1,410,042	1,044,561	0	2,000,000	1,024,390	1,430,213	13.
535 Career & Tech. Ed. & Voc. Ed. Projects	14.	0	0	0	0	0	0	14.
540 Fingerprint	15.	6,076	5,705	0	10,000	5,465	6,316	15.
545 School Opening	16.	0	0	0	0	0	0	16.
550 Insurance Proceeds	17.	31,421	65,828	0	14,000	1,598	95,651	17.
555 Textbooks	18.	378,946	44,231	0	360,000	51,588	371,589	18.
565 Litigation Recovery	19.	92,493	3,587	0	28,000	50,068	46,012	19.
570 Indirect Costs	20.	507,080	(9,029)	1,366,348	1,331,971	528	1,863,871	20.
575 Unemployment Insurance	21.	900	10	0	200,000	0	910	21.
580 Teacherage	22.	0	0	0	0	0	0	22.
585 Insurance Refund	23.	11,657	125	0	11,000	0	11,782	23.
590 Grants and Gifts to Teachers	24.	0	0	0	0	0	0	24.
595 Advertisement	25.	141,402	3,252	0	135,000	0	144,654	25.
596 Joint Technical Education	26.	1,672,050	1,992,336	0	3,730,389	2,459,922	1,204,464	26.
639 Impact Aid Revenue Bond Building	27.	0	0	0	0	0	0	27.
640 School Plant-Special Construction	28.	0	0	0	0	0	0	28.
650 Gifts and Donations (Capital)	29.	0	0	0	0	0	0	29.
660 Condemnation	30.	0	0	0	0	0	0	30.
665 Energy and Water Savings	31.	0	146,727	361,375	361,375	365,393	142,709	31.
686 Emergency Deficiencies Correction	32.	0	0	0	0	0	0	32.
691 Building Renewal Grant	33.	0	0	0	0	0	0	33.
720 Impact Aid Revenue Bond Debt Service	34.	0	0	0	0	0	0	34.
750 Permanent	35.	0	0	0	0	0	0	35.
850 Student Activities	36.	1,272,196	2,029,393	0	2,001,192	1,300,397	0	36.
9_ Self-Insurance	37.	12,617,822	4,894,837	0	2,619,871	2,345,375	15,167,284	37.
955 Intergovernmental Agreements	38.	488,473	574,916	0	496,982	652,386	411,003	38.
9_ OPEB	39.	0	0	0	0	0	0	39.
Other	40.	39,180	81,076	0	118,864	64,832	55,424	40.

A. 1. Bonds Outstanding, June 30, 2011 \$298,630,000

2. FY 2011 Assessed Valuations and Tax Rates

    a. Primary \$ 5,932,319,291.0000 Tax Rate 2.3789

    b. Secondary \$ 6,319,354,438.0000 Tax Rate 1.3761

3. Number of Schools 31

4. Actual Days in Session 180

5. Area of School District (Square Miles) 112

**(Report this WHETHER OR NOT district changed boundaries in FY 2011)**

B. 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.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$107,708,042
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,581,360
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$16,553,447
4. Support Services—Students (Function 2100)	\$13,432,849
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$52,415,818
6. Total Current Expenditures	\$193,691,516

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 2013.

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)	\$5,402,357
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$23,493,466
c. Total Communications Expenditures (Object Code 6530)	\$951,528
d. Total Tuition Expenditures (Object Code 6560)	\$1,016,422

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$822,985
b. Food Service (Fund 510)	\$179,670

OTHER

Total unused sick and vacation leave included in severance pay (All funds) \$1,194,738

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. **Teacher Salaries (All Funds, Function 1000)**

- Regular Education (Programs 100, 280, and 520)
- Special Education (Programs 200-250 and 300)
- Vocational Education (Programs 270 and 540)
- Other Programs (Programs 260, 265, 510, and 530)
- Cocurricular Activities, Athletics, and Other (Program 600)

**Other Items**

- Textbooks (Function 1000, Object 6640) \$ 2,095,873
- Number of FTE-Certified Teachers 1,576
- Number of FTE-Contract Teachers 0

Certified Teachers (Included in Object 6100)	Certified Substitutes (Included in Object 6100)	Contract Teachers (Included in Object 6300)	
\$54,428,395	\$1,424,772		\$0
\$11,977,496	\$601,386		\$0
\$1,880,853	\$25,666		\$0
\$3,506,440	\$62,667		\$0
\$1,395,958	\$42,778		\$0

G. **American Recovery and Reinvestment Act State Fiscal Stabilization Fund, Education Jobs Fund, and Other ARRA Grants Expenditure Detail**

	ARRA-SFSF	ARRA Education Jobs	Other ARRA Grants
1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)	\$317,354	\$4,296,070	\$645,678
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)	\$317,354	\$5,023,507	\$1,179,891
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)	\$0	\$0	\$0
4. Property expenditures (Functions 1000-3200, Object 6700)	\$0	\$0	\$119,853
5. School construction expenditures (Function 4000, Objects 6100-6900)	\$0	\$0	\$0

H. **Funds 525 and 526 Expenditure Detail**

	Programs 100-600 Object 6731-37	All Other Object Codes (excluding 6900)	Programs 700-900 All Object Codes (excluding 6900)	Total
<b>Fund 525 Auxiliary Operations</b>				
1000 Instruction	12,236	989,660	0	1,001,896
2000 Support Services				
2100 Students	39,711	99,643	0	139,354
2200 Instructional Staff	0	1,805	0	1,805
2300-2500, 2900 Administration	3,738	93,554	0	97,292
2600 Operation and Maintenance of Plant	1,779	136,318	0	138,097
2700 Student Transportation	176	91,216	0	91,392
3000 Operation of Noninstructional Services				
3100 Food Service Operations	0	0	0	0
3200-3300 Enterprise/Comm. Services	0	0	0	0
3400 Bookstore Operations	319	32,006	0	32,325
<b>4000 Facilities Acquisition &amp; Construction</b>	0	5,122	0	5,122
<b>5000 Debt Service</b>	0	0	0	0
Total (lines 1-11)	57,959	1,449,324	0	1,507,283
<b>Fund 526 Extracurricular Activities Fees</b>				
1000 Instruction	34,508	1,461,796	0	1,496,304
2000 Support Services				
2100 Students	0	10,010	0	10,010
2200 Instructional Staff	0	0	0	0
2300-2500, 2900 Administration	0	0	0	0
2600 Operation and Maintenance of Plant	0	60,762	0	60,762
2700 Student Transportation	0	437,531	0	437,531
3000 Operation of Noninstructional Services				
3100 Food Service Operations	0	0	0	0
3200-3300 Enterprise/Comm. Services	0	0	0	0
3400 Bookstore Operations	0	83,909	0	83,909
Total (lines 13-21)	34,508	2,054,008	0	2,088,516

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

**SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT**

I certify that the Annual Financial Report of Scottsdale Unified, Maricopa County for fiscal year 2011 was approved by the Governing Board on October 25, 2011, and that the complete Annual Financial Report may be reviewed by contacting Sherry Celaya at the District Office, telephone 480-484-6124, during normal business hours.

**1. Average Daily Membership**

(ADM):

Attending  
Resident

**CTDS NUMBER**

070248000

2010

2011

25,431.680

25,020.036

25,259.532

24,801.623

Primary

Secondary

2. 2011 Tax Rates:

2.3789

1.3761

ADE/AG 41-202S Rev. 8/11-FY 2011

President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				112,581,673	107,754,504	
Special Education				25,933,196	25,391,790	
Spec. Ed., ESEA, Title VIII				0	0	
Pupil Transportation				8,197,205	8,215,189	
Desegregation				7,171,388	7,171,388	
Special K-3 Program Override				3,445,068	3,445,068	
Dropout Prevention Programs				221,130	221,130	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
Maintenance and Operation Total	3,225,229	149,366,763	(361,375)	157,549,660	152,199,069	31,548
Classroom Site Funds	(1,507,240)	5,961,594		8,449,355	6,215,077	(1,760,723)
Instructional Improvement	362,059	1,207,233		1,165,079	879,664	689,628
Unrestricted Capital Outlay	2,919,784	15,624,604	0	15,623,657	11,590,025	6,954,363
Soft Capital Allocation	945,459	670,062	0	1,295,990	0	1,615,521
Adjacent Ways	5,810,230	478,666	0	6,000,000	859,163	5,429,733
Bond Building	0	59,285,918	0	59,000,000	12,302,394	46,983,524
Other Capital Funds	0	0	0	361,375	0	142,709
Building Renewal	204,049	1,458		201,000	166,773	38,734
New School Facilities	0	0		0	0	0
Federal Projects	(1,112,290)	17,804,068	(656,602)	18,685,321	16,350,122	(314,946)
State Projects	224,397	365,734		575,949	467,139	122,992
County, City, and Town Grants	0	0	0	0	0	0
Full-Day Kindergarten	0	0		0	0	0
Full-Day Kindergarten Capital	0	0		0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	2,264,773	892,736	0	2,113,430	624,630	2,532,879
Food Service	1,963,134	9,303,240	(709,746)	11,474,482	8,558,477	1,998,151
Civic Center	776,271	47,855	0	700,000	24,546	799,580
Community School	864,328	4,771,860	0	4,000,000	4,854,423	781,765
Auxiliary Operations	1,903,661	1,761,378	0	1,310,662	1,507,283	2,157,756
Extracurricular Activities Fees	1,891,305	2,266,931	0	2,180,735	2,088,516	2,069,720
Gifts and Donations	1,410,042	1,044,561	0	2,000,000	1,024,390	1,430,213
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	6,076	5,705	0	10,000	5,465	6,316
School Opening	0	0	0	0	0	0
Insurance Proceeds	31,421	65,828	0	14,000	1,598	95,651
Textbooks	378,946	44,231	0	360,000	51,588	371,589
Litigation Recovery	92,493	3,587	0	28,000	50,068	46,012
Indirect Costs	507,080	(9,029)	1,366,348	1,331,971	528	1,863,871
Unemployment Insurance	900	10	0	200,000	0	910
Teacherage	0	0	0	0	0	0
Insurance Refund	11,657	125	0	11,000	0	11,782
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	141,402	3,252	0	135,000	0	144,654
Joint Technical Education	1,672,050	1,992,336	0	3,730,389	2,459,922	1,204,464
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	45,950,551	59,951,419	32,474,138	57,400,000	77,950,763	60,425,345
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	1,272,196	2,029,393			2,001,192	1,300,397
Self-Insurance	12,617,822	4,894,837	0	2,619,871	2,345,375	15,167,284
Intergovernmental Agreements	488,473	574,916	0	496,982	652,386	411,003
OPEB	0	0	0	0	0	0
Other Funds	39,180	81,076	0	118,864	64,832	55,424

**DISTRICT NAME** Scottsdale Unified

**COUNTY** Maricopa

**CTDS NUMBER** 070248000

**FY 2011  
STATE OF ARIZONA**



**SUPPLEMENT TO  
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT  
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR  
SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII**

**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)**

**STATE FISCAL STABILIZATION FUND (Laws 2010, 7th Special Session, Ch. 1, §145)**

**MAINTENANCE AND OPERATION FUND (001) EXPENDITURES FOR SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); 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	Debt Service and Miscellaneous 6800	Totals	
						Budget	Actual
<b>300 Special Education Disability ESEA, Title VIII</b>							
1000 Classroom Instruction 1.	0	0	0	0	0	0	0
2000 Support Services							
2100 Students 2.	0	0	0	0	0	0	0
2200 Instructional Staff 3.	0	0	0	0	0	0	0
2300 General Administration 4.	0	0	0	0	0	0	0
2400 School Administration 5.	0	0	0	0	0	0	0
2500 Central Services 6.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant 7.	0	0	0	0	0	0	0
2900 Other 8.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services 9.	0	0	0	0	0	0	0
<b>Total (lines 1-9) (must agree with the AFR page 2, line 26)</b> 10.	0	0	0	0	0	0	0
<b>520 Special K-3 Program Override</b>							
1000 Classroom Instruction 11.	2,711,385	733,683	0	0	0	3,445,068	3,445,068
2000 Support Services							
2100 Students 12.	0	0	0	0	0	0	0
2200 Instructional Staff 13.	0	0	0	0	0	0	0
2300 General Administration 14.	0	0	0	0	0	0	0
2400 School Administration 15.	0	0	0	0	0	0	0
2500 Central Services 16.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant 17.	0	0	0	0	0	0	0
2900 Other 18.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services 19.	0	0	0	0	0	0	0
<b>Total (lines 11-19) (must agree with the AFR page 2, line 29)</b> 20.	2,711,385	733,683	0	0	0	3,445,068	3,445,068
<b>540 Joint Career and Technical Ed. and Vocational Ed. Center</b>							
1000 Classroom Instruction 21.	0	0	0	0	0	0	0
2000 Support Services							
2100 Students 22.	0	0	0	0	0	0	0
2200 Instructional Staff 23.	0	0	0	0	0	0	0
2300 General Administration 24.	0	0	0	0	0	0	0
2400 School Administration 25.	0	0	0	0	0	0	0
2500 Central Services 26.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant 27.	0	0	0	0	0	0	0
2900 Other 28.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services 29.	0	0	0	0	0	0	0
<b>Total (lines 21-29) (must agree with the AFR page 2, line 33)</b> 30.	0	0	0	0	0	0	0

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR  
SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); 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 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals	
								Budget	Actual
<b>300 Special Education Disability ESEA, Title VIII</b>									
1000 Classroom Instruction	1.	0	0	0			0	0	0
2000 Support Services	2.	0	0	0			0	0	0
3000 Operation of Noninstructional Services	3.	0		0			0	0	0
4000 Facilities Acquisition and Construction	4.	0		0			0	0	0
5000 Debt Service	5.				0	0		0	0
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0
<b>520 Special K-3 Program Override</b>									
1000 Classroom Instruction	7.	0	0	0			0	0	0
2000 Support Services	8.	0	0	0			0	0	0
3000 Operation of Noninstructional Services	9.	0		0			0	0	0
4000 Facilities Acquisition and Construction	10.	0		0			0	0	0
5000 Debt Service	11.				0	0		0	0
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0
<b>540 Joint Career &amp; Technical Ed. &amp; Vocational Ed. Center</b>									
1000 Classroom Instruction	13.	0	0	0			0	0	0
2000 Support Services	14.	0	0	0			0	0	0
3000 Operation of Noninstructional Services	15.	0		0			0	0	0
4000 Facilities Acquisition and Construction	16.	0		0			0	0	0
5000 Debt Service	17.				0	0		0	0
Subtotal (lines 13-17)	18.	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b> <i>(lines 6, 12, and 18)</i>	19.	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	Debt Service and Miscellaneous 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
<b>Structured English Immersion Fund 071</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources 1.		0									
1500 Investment Income 2.		0									
Total Revenues (lines 1 and 2) 3.		0									
<b>Expenditures</b>											
1000 Classroom Instruction 4.			0	0	0	0	0	0	0	0	
2000 Support Services											
2100 Students 5.			0	0	0	0	0	0	0	0	
2200 Instructional Staff 6.			0	0	0	0	0	0	0	0	
2300 General Administration 7.			0	0	0	0	0	0	0	0	
2400 School Administration 8.			0	0	0	0	0	0	0	0	
2500 Central Services 9.			0	0	0	0	0	0	0	0	
2600 Operation & Maintenance of Plant 10.			0	0	0	0	0	0	0	0	
2700 Student Transportation 11.			0	0	0	0	0	0	0	0	
2900 Other 12.			0	0	0	0	0	0	0	0	
<b>Total (must agree with the AFR page 9, line 4) 13.</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Compensatory Instruction Fund 072</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources 14.		0									
1500 Investment Income 15.		0									
Total Revenues (lines 14 and 15) 16.		0									
<b>Expenditures</b>											
1000 Classroom Instruction 17.			0	0	0	0	0	0	0	0	
2000 Support Services											
2100 Students 18.			0	0	0	0	0	0	0	0	
2200 Instructional Staff 19.			0	0	0	0	0	0	0	0	
2300 General Administration 20.			0	0	0	0	0	0	0	0	
2400 School Administration 21.			0	0	0	0	0	0	0	0	
2500 Central Services 22.			0	0	0	0	0	0	0	0	
2600 Operation & Maintenance of Plant 23.			0	0	0	0	0	0	0	0	
2700 Student Transportation 24.			0	0	0	0	0	0	0	0	
2900 Other 25.			0	0	0	0	0	0	0	0	
<b>Total (must agree with the AFR page 9, line 5) 26.</b>	0	0	0	0	0	0	0	0	0	0	0

**STATE FISCAL STABILIZATION FUND MONIES EXPENDED IN:  
MAINTENANCE AND OPERATION FUND (001); JOINT TECHNICAL EDUCATION FUND (596); UNRESTRICTED CAPITAL OUTLAY FUND (610); AND SOFT CAPITAL ALLOCATION FUND (625)**

State Fiscal Stabilization Fund Monies Expended in M&O Fund 001 and JTE Fund 596	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals	
						Budget	Actual
<b>M&amp;O Expenditures-SFSF</b>							
199 Regular Education-SFSF 1.	251,343	66,011	0	0	0	0	317,354 1.
261 English Language Learners Incremental Costs-SFSF 2.	0	0	0	0	0	0	0 2.
266 English Language Learners Compensatory Instruction-SFSF 3.	0	0	0	0	0	0	0 3.
271 Vocational and Technological Education-SFSF 4.	0	0	0	0	0	0	0 4.
281-299 Special Education Other-SFSF (disability and other categories) 5.	0	0	0	0	0	0	0 5.
439, 479, 499 Pupil Transportation-SFSF 6.	0	0	0	0	0	0	0 6.
699 Other Instructional Programs-SFSF 7.	0	0	0	0	0	0	0 7.
<b>Total (lines 1-7) (Also include in AFR page 2, lines 1-14, 16-24 and 27) 8.</b>	251,343	66,011	0	0	0	0	317,354 8.
<b>JTE Expenditures-SFSF</b>							
271 Vocational and Technological Education-SFSF 9.	45,602	8,300	0	0	0	0	53,902 9.

State Fiscal Stabilization Fund Monies Expended in UCO Fund 610, SCA Fund 625, and JTE Fund 596	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals	
							Budget	Actual
<b>UCO Expenditures-SFSF</b>								
199 Regular Education-SFSF 10.	0	0	0	0	0	0	0	0 10.
261 English Language Learners Incremental Costs-SFSF 11.	0	0	0	0	0	0	0	0 11.
266 English Language Learners Compensatory Instruction-SFSF 12.	0	0	0	0	0	0	0	0 12.
271 Vocational and Technological Education-SFSF 13.	0	0	0	0	0	0	0	0 13.
281-299 Special Education Other-SFSF (disability and other categories) 14.	0	0	0	0	0	0	0	0 14.
439, 479, 499 Pupil Transportation-SFSF 15.	0	0	0	0	0	0	0	0 15.
699 Other Instructional Programs-SFSF 16.	0	0	0	0	0	0	0	0 16.
<b>Total (lines 10-16) (Also include in AFR page 5, lines 2-9) 17.</b>	0	0	0	0	0	0	0	0 17.
<b>SCA Expenditures-SFSF</b>								
199 Regular Education-SFSF 18.	0	0	0	0	0	0	0	0 18.
261 English Language Learners Incremental Costs-SFSF 19.	0	0	0	0	0	0	0	0 19.
266 English Language Learners Compensatory Instruction-SFSF 20.	0	0	0	0	0	0	0	0 20.
271 Vocational and Technological Education-SFSF 21.	0	0	0	0	0	0	0	0 21.
281-299 Special Education Other-SFSF (disability and other categories) 22.	0	0	0	0	0	0	0	0 22.
439, 479, 499 Pupil Transportation-SFSF 23.	0	0	0	0	0	0	0	0 23.
699 Other Instructional Programs-SFSF 24.	0	0	0	0	0	0	0	0 24.
<b>Total (lines 18-24) (Also include in AFR page 5, lines 11-18) 25.</b>	0	0	0	0	0	0	0	0 25.
<b>JTE Expenditures-SFSF</b>								
271 Vocational and Technological Education-SFSF 26.	0	0	0	0	0	0	0	0 26.



Instructions

Page	Reference	
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. <b>To navigate back to the forms, press the Alt and back arrow keys.</b></p>
		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2011 expenditure budget, which has been submitted to ADE.</p> <p><b>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</b></p>
		<p>Revenues must include cash receipts through June 30, 2011, 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"> <li>1) federal reimbursements for meals served in FY 2011;</li> <li>2) property taxes collected during the 60-day period for levies of prior fiscal years;</li> <li>3) tuition received during the 60-day period for students attending the district during FY 2011;</li> <li>4) FY 2011 CSF revenues received during the 60-day period;</li> <li>5) September and November 2010, and March and April (partial) 2011 state aid apportionment payments made in FY 2012, pursuant to Laws 2010, 7th Special Session, Ch. 1, §130.</li> </ol>
		<p>Expenditures must include cash disbursements through June 30, 2011, and payments made after fiscal year-end, but prior to August 29, 2011, for goods and services received on or before June 30, 2011.</p>
		<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, 2011. Districts must reconcile their accounting records to those maintained by the CSS before completing the AFR. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2011, 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>
1	Line 1	<p>The beginning fund balances at July 1, 2010, should be the ending balances reported on the AFR for FY 2010, if the ending balances were reported correctly, or the district may compute them as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/10.            Plus: Accrued revenues as of 6/30/10, received during the 60-day period following 6/30/10.            Less: Payments made during the 60-day period following 6/30/10, for goods and services received on or before 6/30/10, but not paid for by that date.</p>
1	Footnote 1	<p>The beginning and ending fund balances for the Maintenance and Operation (M&amp;O) Fund should include the amount of the M&amp;O Fund revolving account cash balance on hand at July 1, 2010, and June 30, 2011, respectively. The revolving account balances should also be recorded in the spaces provided in footnote (1).</p>
1	Lines 5 through 10	<p>Districts should not include tuition revenue in the Soft Capital Allocation Fund as it 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&amp;O, UCO, or SCA funds. These tuition revenues should be recorded in the Community School Fund (520) on page 9 of the AFR.</p>
1	Lines 25 and 26	<p>The amounts reported in the actual column (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts shown on the June 27, 2011, ADE report, APOR 64-1.</p>

Instructions

Page	Reference	
1	Line 29	<b>Do not include</b> Federal Impact Aid and American Recovery and Reinvestment Act (ARRA) revenues received [Grants, State Fiscal Stabilization Fund (SFSF), and Education Jobs Fund] on this line. ARRA-Grants and ARRA-Education Jobs revenues should be reported in the applicable funds/fund groups on page 8.
1	Line 31	ARRA-SFSF revenues should be included on this line.
2	General	Amounts entered on lines 1-14, 16-24, and 27 must include ARRA-SFSF expenditures made from the M&O Fund as reported on the Supplement, Page 4.
2	Line 10	Use this line to report amounts paid in FY 2011 for an excessive property tax valuation judgment per A.R.S. §42-16213 and refunded per A.R.S. §42-16214. In FY 2012 and thereafter, such amounts should be reported in function code 2300-General Administration in accordance with a change in the federal account classification.
2	Lines 13 and 14	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.
3	Enrollment of Gifted Pupils	The total unduplicated enrollment reported in Section B cannot be greater than the total duplicated enrollment reported in Section A.
3	Special Ed. by Type Allocation (Section C)	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.
3	Program 200 and Total Columns (Section C)	Districts should record program 200 actual expenditures in the “Program 200 Actual” column and programs 200 and 300 actual expenditures should be recorded in the “Total Actual” column. For districts that do not record any M&O expenditures in program 300, both columns will contain the same amounts.
3	Soft Capital Allocation Used for Special Ed. (Section C)	In accordance with Laws 2010, 7th Special Session, Ch. 8, §14, school districts were allowed to use soft capital allocation monies for any operating or capital expenditures in FY 2011. Therefore, any soft capital allocation monies spent for special education should be included in the “Program 200 Actual” and “Total Actual” columns to assist ADE in the maintenance of effort calculations for all special education expenditures. Districts should <b>not</b> include expenditures for capital items for special education purposes in this table. <b>Note: The budget columns only include M&amp;O expenditures as districts are not required to budget SCA expenditures to the program level.</b>
3	M&O Detail by Obj. Code (Section E)	Obtain total budget amounts from the FY 2011 latest revised adopted budget, page 2, M&O Detail by Object Code section, line 9. Budget and actual expenditures must also be included in the M&O Fund expenditures on page 2 of this report.
3	Section E, line 1	Include expenditures for object codes 6411, 6421, 6531, 6621-6625.
3	Section E, line 3	Amounts reported must be amounts actually expended in FY 2011. <b>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) in the nonfederal or federal audit services actual expenditures.</b>
3	Sections G and H	Do <b>not</b> report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.
3	Section I	Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on the tuition billing, including operations, capital, and debt.
3	Section I, line 1	Elementary districts not within a high school district (type 03) must enter the actual high school student tuition expenditures on this line.
3	Section I, lines 2-6	<b>All districts</b> must enter all tuition expenditures not already included on line 1 (object codes 6561 through 6569).

Instructions

Page	Reference	
4	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that cause 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.
5	UCO Override	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.
5	UCO Fund Expenditures Lines 2-9	Enter all expenditures from the UCO Fund including Special Education Disability ESEA, Title VIII, Special K-3 Program Override, and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, ARRA-SFSF expenditures as reported on the Supplement, page 4, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
5	SCA Fund Expenditures Lines 11-18	Enter all expenditures from the SCA Fund including ARRA-SFSF expenditures reported on the Supplement, page 4.
5	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, 2011. 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.
5	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2011. This amount will not appear on the capital assets list as of June 30, 2011, as it is not recorded on the list until the project is completed.
7	Capital Funds (630, 690, and 695) Renovation & New Construction	In accordance with A.R.S. §15-904(B), the total budgeted and actual expenditures for the Bond Building (630), Building Renewal (690), and New School Facilities (695) Funds must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure, the amount should be reported as "Other". Therefore, the total budgeted and actual expenditures for each fund must agree to the total amounts reported on page 6, by fund.
7	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 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 the project upon completion by the <u>anticipated</u> total square footage of the project 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 the project upon completion by the total <u>actual</u> square footage of the project.
7	Debt Service & Adjacent Ways Expenditures Lines 13 and 14 6830, 6840-6850	Principal, interest, and fiscal charges budgeted in FY 2011 and payable on July 1, 2011, should be included as expenditures of FY 2011.
7	Debt Service & Adjacent Ways Expenditures Line 15 6100-6800	Report all expenditures for the fund on this line, excluding principal and interest expenditures (6830-6850) already included on lines 13 and 14.
7	Debt Service Expenditures Line 18	If the district has refunded a bond issue, payments to the bond escrow agent should be included on this line for the Debt Service Fund.

Instructions

Page	Reference	
8	Fund Transfers (Out) to Indirect Costs	In accordance with the USFR Chart of Accounts, transfers-out of Federal Projects Funds are allowed <b>only</b> to the Indirect Costs Fund. <b>Transfers-out must be entered as negative numbers (with a minus) on this page.</b>
8	Federal Projects ARRA Grants (non-SFSF)	Transactions related to ARRA monies received, other than SFSF 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 received during the year. 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 9, Section G for more detailed reporting of ARRA Grant expenditures.
8	E-Rate and Impact Aid Funds	Please indicate the fund number that has been assigned to the E-Rate and Impact Aid Funds on lines 15 and 16, respectively. <b>Note:</b> Effective July 1, 2012, districts must use the fund numbers designated in the July 2011 USFR Chart of Accounts revision (374–E-Rate and 378–Impact Aid); however, districts are encouraged to implement the assigned fund numbers earlier.
8	Other Federal Projects Line 17	Districts that received monies in FY 2011 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 9, Section G for more detailed reporting of ARRA Education Jobs Fund expenditures.
9	General	<p>Page 9 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.</p> <p><b>Transfers-out must be entered as negative numbers (with a minus) on this page.</b></p>
9	Other Funds Line 38	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
9	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, <b>not</b> the amount approved by the county.
9	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&amp;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, 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>

Instructions

Page	Reference	
9	Section F— Teacher Salaries Lines 1-5	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.  If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Section F—Line 6, Textbooks	Report expenditures for textbooks, periodicals and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
9	Section G— ARRA-SFSF, Education Jobs and Other Grant Expenditures	If the district spent any ARRA monies (i.e., ARRA-SFSF, ARRA Education Jobs, ARRA Title I Grant, or ARRA IDEA Grant revenue) in FY 2011, from current revenues or from ARRA revenues remaining from previous years, the related expenditures should be reported in the corresponding column.
9	ARRA-SFSF	The ARRA-SFSF revenue and expenditures reported here should also be included on AFR pages 1, 2 and 5 and supplement page 4, as applicable.
9	ARRA Education Jobs and Other Grants	Amounts included in the ARRA-SFSF and ARRA Education Jobs columns should <b>not</b> be included in the Other ARRA Grants column. The ARRA Education Jobs and Other ARRA Grants (non-SFSF) expenditures reported here should also be included in the applicable Federal Project Funds 100-399 on page 8.
9	Section H— Funds 525 and 526	Amounts reported in this section provide the detail needed to determine the percentage of every dollar spent in the classroom, as required by A.R.S. §41-1279.03, for the Auxiliary Operations and Extracurricular Activities Fees Tax Credit Funds. The “All Other Object Codes” columns should not include object code 6900, and the total for each fund should agree to the total actual expenditures reported for these funds in the “Other Funds” section of this page.
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 2010 and FY 2011 from the district’s copies of ADE’s ADM Attending Summary reports (ADMS 45-2). Obtain total Resident ADM for FY 2010 and FY 2011 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: <a href="http://www.ade.az.gov/districts">www.ade.az.gov/districts</a>
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 9, Other Funds, lines 30 and 31.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 8, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 8, State Projects, line 30.
Summary	School Plant	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 9, Other Funds, lines 6 through 8, and 28.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 9, Other Funds, lines 13 and 29.

Instructions

Page	Reference	
Supplement Page 1	Program 520 Special K-3 Program Overrides Only	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 11-19. Do <b>not</b> include expenditures from any new Special Program Override approved pursuant to A.R.S. §15-482 as amended by Laws 2010, Ch. 179, §2, 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 5, 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.
Supplement Page 4	General	Expenditures of the federal ARRA-SFSF monies should be recorded by program code in the M&O, UCO, SCA, and Joint Technical Education (JTE) Funds, as applicable. The M&O expenditures should also be included on AFR page 2, lines 1-14, 16-24, and 27 . The UCO and SCA expenditures should also be included on AFR page 5, lines 2-9 and 11-18, as appropriate.
Supplement Page 4	JTED - SFSF Expenditures	<p>If a Joint Technical Education District (JTED) passed through SFSF monies to its member districts, the JTED member districts should record expenditures in the JTE Fund (Fund 596) using program code 271-Vocational and Technological Education-SFSF and report those expenditures on lines 9 and 26. <b>Operating expenditure amounts reported on line 9 should not be included in the capital expenditure amounts reported on line 26, and vice versa.</b> Member districts should <b>also</b> include total JTE Fund expenditures on AFR page 9, Other Funds, line 26.</p> <p>In addition, JTEDs should aggregate and report total SFSF pass-through expenditures made by all member districts <b>only</b> on lines 9 and 26. ARRA-SFSF monies spent directly by the JTED should be reported on lines 1-7 and 10-24.</p> <p>For further guidance on recording the SFSF monies, see the Office of the Auditor General's e-mails dated September 24, 2009; April 28, 2010; and June 24, 2010; available on the Auditor General's Web site at:</p> <p><a href="http://www.azauditor.gov/Reports/School_Districts/FAQs/SD_FAQ_ARRA.htm">www.azauditor.gov/Reports/School_Districts/FAQs/SD_FAQ_ARRA.htm</a></p>

## Helpful Hints for Using the AFR Forms in Excel

### Completing the AFR

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.

Transfers-out must be entered as negative numbers (with a minus) on pages 8 and 9 of the AFR in order for the formulas to work correctly and for the amounts to show in parentheses. On all other pages, transfers-out should be entered as positive numbers.

The cells in the budget columns on the AFR (2011 AFR.xls) contain formulas that will automatically pull budgeted amounts from the FY 2011 budget forms and pages 2, 4, and 5 of the FY 2011 AFR and the Desegregation Supplement-Districtwide contain formulas that will pull prior year actual amounts from the FY 2010 AFR.

### 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.

### Printing

The Excel files have been formatted to print on legal size paper (8 ½" by 14"), except for the 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 setup 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. An entire file may be printed at once by selecting the Entire Workbook option in the Print dialog box.

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

[asd@azauditor.gov](mailto:asd@azauditor.gov).