



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 **2020**

SIGNATURE/DATE

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 11-1-20

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SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 9, 2020 contain(s) the data for the AFR described above.
Date

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Superintendent Signature

Fernando Parra
Superintendent (Typed Name)

Adelmo Sandoval
District Contact Employee

[Handwritten Signature]

Business Manager Signature

Adelmo Sandoval
Business Manager (Typed Name)

(520) 397 7942
Telephone Number

asandoval@nUSD.k12.az.us
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>32,384,828</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>2,810,399</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,714,695</u>



FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
 1140 Penalties and Interest on Taxes
 1280 Revenue in Lieu of Taxes
 1311 Tuition from Individuals Excluding Summer School
 1312 Tuition from Individuals for Summer School
 1320 Tuition from Other Arizona Districts
 1330 Tuition from Out-of-State Districts
 1340 Tuition from Other Private Sources (Other than Individuals)
 1350 Tuition from Other Government Sources Within Arizona
 1360 Tuition from Other Government Sources Outside Arizona
 1410 Transportation Fees from Individuals
 1420 Transportation Fees from Other Arizona Districts
 1430 Transportation Fees from Out-of-State Districts
 1440 Transportation Fees from Other Private Sources (Other than Individuals)
 1450 Transportation Fees from Other Government Sources Within Arizona
 1460 Transportation Fees from Other Government Sources Outside Arizona
 1500 Investment Income
 Other (Specify) (2) 1980
Subtotal (lines 2-19)

2000 County

2110 County School Fund
 2120 County Equalization Assistance
 2210 Special County School Reserve Fund
 Other (Specify) _____
Subtotal (lines 21-24)

3000 State

3100 Unrestricted
 3110 State Equalization Assistance
 3120 Additional State Aid
 Other (Specify) _____
Subtotal (lines 26-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
 4200 Unrestricted Revenue Received from the Federal Government through the State
 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
 4800 Revenue in Lieu of Taxes
 4900 Revenue for/on Behalf of the District
 Other (Specify) _____
Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds
 5200 Fund Transfers-In
 Other (Specify) _____

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	7,729,059	670,529	5,985	0	0	1.
2.	5,938,836	728,412	0		0	2.
3.	0					3.
4.	0	0	0		0	4.
5.	52,614	3,011			0	5.
6.	0	0			0	6.
7.	384,018	22,350			0	7.
8.	0	0			0	8.
9.	0	0			0	9.
10.	7,717	275			0	10.
11.	0	0			0	11.
12.	0	0			0	12.
13.	0	0			0	13.
14.	0	0			0	14.
15.	0	0			0	15.
16.	0	0			0	16.
17.	0	0			0	17.
18.	36,662	3,736	39	0	0	18.
19.	1,530	222	0	0	0	19.
20.	6,421,377	758,006	39	0	0	20.
21.	0	0				21.
22.	955,523	191				22.
23.	0	0				23.
24.	0	0				24.
25.	955,523	191				25.
26.	251,497	0				26.
27.	25,677,645	1,494,466				27.
28.	536,135	31,204				28.
29.	0	0			0	29.
30.	26,465,277	1,525,670			0	30.
31.	0					31.
32.	0					32.
33.						33.
33.	0					33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	0				0	37.
38.	33,842,177	2,283,867	39	0	0	38.
39.				0	0	39.
40.	0	0	0	0	0	40.
41.	0	0	0	0	0	41.
42.	41,571,236	2,954,396	6,024	0	0	42.
43.	32,384,828	1,714,695	0	0	0	43.
44.	374,319	0	0	0	0	44.
45.	32,759,147	1,714,695	0	0	0	45.
46.	8,812,089	1,239,701	10/8/2020 8:50:44	0	0	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/19.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/20.
- (4) Debt Service Fund, interest expenditures amount: \$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	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	10,043,234	2,981,610	3,870	210,974	35,653	19,714,545	13,275,341	13,244,688	0.2%
2000 Support Services										
2100 Students	2.	1,104,745	375,547	200	23,695	462	1,413,883	1,504,649	1,483,105	1.5%
2200 Instructional Staff	3.	759,224	254,838	28,033	9,710	2,567	509,187	1,054,372	1,105,118	-4.6%
2300 General Administration	4.	258,671	83,291	570,339	3,352	26,699	304,998	942,352	445,495	111.5%
2400 School Administration	5.	1,638,968	484,515	8,101	49,934	28,075	1,870,655	2,209,593	2,151,701	2.7%
2500 Central Services	6.	734,848	240,605	149,935	(4,186)	13,773	1,484,802	1,134,975	1,752,558	-35.2%
2600 Operation & Maintenance of Plant	7.	2,216,827	881,617	1,437,120	1,154,813	2,214	5,737,303	5,692,591	5,904,593	-3.6%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	163,045	54,172	0	0	0	244,433	217,217	276,135	-21.3%
610 School-Sponsored Cocurricular Activities	10.	163,169	37,592	18,059	12,812	19,130	278,828	250,762	276,981	-9.5%
620 School-Sponsored Athletics	11.	250,048	46,739	13,432	44,344	50,974	493,466	405,537	476,725	-14.9%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	1,412	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	17,332,779	5,440,526	2,229,089	1,505,448	179,547	32,052,100	26,687,389	27,118,511	-1.6%
200 and 300 Special Education										
1000 Instruction	15.	2,563,702	857,081	75,411	7,033	754	3,161,699	3,503,981	3,395,156	3.2%
2000 Support Services										
2100 Students	16.	518,354	137,412	13,665	5,894	4,861	662,219	680,186	564,120	20.6%
2200 Instructional Staff	17.	74,460	28,975	38,014	0	0	73,919	141,449	157,924	-10.4%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	2,813	0	0	0	2,813	0	--
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	3,156,516	1,023,468	129,903	12,927	5,615	3,897,837	4,328,429	4,117,200	5.1%
400 Pupil Transportation	25.	23,758	8,825	1,140,707	965	0	1,304,153	1,174,255	1,426,767	-17.7%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	150,279	44,476	0	0	0	224,850	194,755	211,515	-7.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	20,663,332	6,517,295	3,499,699	1,519,340	185,162	37,478,940	32,384,828	32,873,993	-1.5%

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	592,285										
Interest Income and Other Revenues	2.	393										
Total Revenues (lines 1 and 2)	3.	592,678										
Expenditures												
100 Regular Education												
1000 Instruction	4.		391,923	100,817				610,763	492,740	516,557	-4.6%	
2100 Support Services - Students	5.		5,400	1,210				0	6,610	8,804	-24.9%	
2200 Support Services - Instructional Staff	6.		6,157	1,771				0	7,928	13,860	-42.8%	
Program 100 Subtotal (lines 4-6)	7.		403,480	103,798				610,763	507,278	539,221	-5.9%	
200 and 300 Special Education												
1000 Instruction	8.		79,058	21,249				0	100,307	108,298	-7.4%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		79,058	21,249				0	100,307	108,298	-7.4%	
Other Programs (Specify) _550												
1000 Instruction	12.		1,800	497				0	2,297	2,315	-0.8%	
2100 Support Services - Students	13.		0	(1)				0	(1)	0	--	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		1,800	496				0	2,296	2,315	-0.8%	
Total Classroom Site Fund 011 - Base Salary	17.	102,769	592,678	484,338	125,543		0	610,763	609,881	649,834	-6.1%	85,566
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	1,184,589										
Interest Income and Other Revenues	19.	632										
Total Revenues (lines 18 and 19)	20.	1,185,221										
Expenditures												
100 Regular Education												
1000 Instruction	21.		760,210	151,057				1,456,891	911,267	1,052,586	-13.4%	
2100 Support Services - Students	22.		9,741	1,980				0	11,721	0	--	
2200 Support Services - Instructional Staff	23.		32,470	6,601				0	39,071	0	--	
Program 100 Subtotal (lines 21-23)	24.		802,421	159,638				1,456,891	962,059	1,052,586	-8.6%	
200 and 300 Special Education												
1000 Instruction	25.		118,375	23,295				0	141,670	162,408	-12.8%	
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28.		118,375	23,295				0	141,670	162,408	-12.8%	
Other Programs (Specify) _550												
1000 Instruction	29.		(1)	0				0	(1)	0	--	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		(1)	0				0	(1)	0	--	
Total Classroom Site Fund 012 - Performance Pay	34.	26,645	1,185,221	920,795	182,933		0	1,456,891	1,103,728	1,214,994	-9.2%	108,138
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	1,184,589										
Interest Income and Other Revenues	36.	4,543										
Total Revenues (lines 35 and 36)	37.	1,189,132										
Expenditures												
100 Regular Education												
1000 Instruction	38.		743,569	205,955	40,519	0		1,924,839	990,043	996,927	-0.7%	
2100 Support Services - Students	39.		9,000	1,821	0	0		0	10,821	5,374	101.4%	
2200 Support Services - Instructional Staff	40.		8,131	1,589	0	0		0	9,720	10,742	-9.5%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		760,700	209,365	40,519	0		1,924,839	1,010,584	1,013,043	-0.2%	
200 and 300 Special Education												
1000 Instruction	43.		67,683	16,732	0	0		0	84,415	85,559	-1.3%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		67,683	16,732	0	0		0	84,415	85,559	-1.3%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) _550												
1000 Instruction	49.		1,499	293	0	0		0	1,792	1,786	0.3%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	(1)	0	0		0	(1)	0	--	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49 -52)	53.		1,499	292	0	0		0	1,791	1,786	0.3%	
Total Classroom Site Fund 013 - Other	54.	751,167	1,189,132	829,882	226,389	40,519	0	1,924,839	1,096,790	1,100,388	-0.3%	843,509
Total Classroom Site Funds (lines 17, 34, and 54)	55.	880,581	2,967,031	2,235,015	534,865	40,519	0	3,992,493	2,810,399	2,965,216	-5.2%	1,037,213

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	405,803	433,942			1	2,646,409	839,746	305,330	175.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	83,388			351	10,000	83,739	183,082	-54.3%
2300, 2400, 2500, 2900 Administration	4.	0		600,748		0		30,000	600,748	720,865	-16.7%
2600 Operation & Maintenance of Plant	5.	0		124,079			0	267,946	124,079	122,529	1.3%
2700 Student Transportation	6.	0		17,324			0	0	17,324	47,199	-63.3%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			49,059	0	49,059	24,752	98.2%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	405,803	1,259,481	0	0	49,411	2,954,355	1,714,695	1,403,757	22.2%

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

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

Budget \$0 Actual \$0

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	2,954,355	1,714,695	0	0	0	0	6,000	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	49,059	0	0	0	0	6,000	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	500,000	310,576	0	0	0	0	0	0
673X Vehicles	8.	0	31,315	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	669,096	917,591	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	1,169,096	1,308,541	0	0	0	0	6,000	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	0	0	0	0	0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,169,096	1,308,541	0	0	0	0	6,000	0
Total (lines 13-15)	16.	1,169,096	1,308,541	0	0	0	0	6,000	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$6,507,963 1.
Buildings and Improvements	\$72,259,890 2.
Furniture, Equipment, Vehicles, and Technology	\$5,638,422 3.
Construction in Progress	\$0 4.
Total	\$84,406,275 5.

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (203,959)	2,462,128	(126,951)	2,959,302	2,389,036	(257,818)
140-150 ESEA Title II - Prof. Development and Technology	2. 0	0	0	0	0	0
160 ESEA Title IV - 21st Century Schools	3. 0	0	0	0	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	4. (4,695)	277,475	(13,955)	303,888	259,864	(1,039)
190 ESEA Title III - Limited English & Immigrant Students	5. 0	217,665	(12,089)	254,073	225,122	(19,546)
200 ESEA Title VII - Indian Education	6. 0	0	0	0	0	0
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. (27,108)	982,657	(49,332)	1,221,217	927,125	(20,908)
230 Johnson-O'Malley	9. 0	0	0	0	0	0
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. (9,695)	379,516	(4,098)	344,233	404,542	(38,819)
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 660,391	255,632	0	250,000	53,661	862,362
374 E-Rate	15. 224,575	199,799	0	200,000	0	424,374
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 199,583	763,680	(30,945)	2,052,000	710,142	222,176
Total Federal Project Funds (lines 1-17)	18. 839,092	5,538,552	(237,370)	7,584,713	4,969,492	1,170,782
Total COVID-19 Federal Relief Funds included in line 17 above	19.	647,676	(26,872)		622,902	(2,098)
STATE PROJECTS						
400 Vocational Education	20. 0	61,069	0	66,000	60,135	934
410 Early Childhood Block Grant	21. 0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	22. 0	0	0	0	0	0
425 Adult Basic Education	23. 0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	24. 0	0	0	0	0	0
435 Academic Contests	25. 0	0	0	0	0	0
450 Gifted Education	26. 0	5,204	0	5,000	5,204	0
456 College Credit Exam Incentives	27. 17,859	7,523	0	25,000	0	25,382
457 Results-based Funding	28. 97,242	696,924	0	800,000	565,314	228,852
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. 122,189	325,932	0	550,000	363,127	84,994
Total State Project Funds (lines 20-30)	31. 237,290	1,096,652	0	1,446,000	993,780	340,162
Total Federal and State Projects (lines 18 and 31)	32. 1,076,382	6,635,204	(237,370)	9,030,713	5,963,272	1,510,944

(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).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	326,006	262,178		236,250	231,842	356,342
050 County, City, and Town Grants	2.	0	21,659	0	22,000	21,659	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	33,245	0	0	15,000	0	33,245
515 Civic Center	6.	30,492	8,092	0	30,000	4,510	34,074
520 Community School	7.	59,440	17,299	0	130,000	56,281	20,458
525 Auxiliary Operations	8.	209,318	276,765	(400)	500,000	259,081	226,602
526 Extracurricular Activities Fees Tax Credit	9.	123,483	34,862	400	150,000	8,553	150,192
530 Gifts and Donations	10.	130,948	219,820	0	250,000	181,329	169,439
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	1,396	9	0	0	0	1,405
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	14,052	89	3,973	15,000	1,943	16,171
555 Textbooks	15.	100	0	0	0	0	100
565 Litigation Recovery	16.	2,662	2,224	0	40,000	0	4,886
570 Indirect Costs	17.	115,318	(57)	1,037,370	350,000	575,349	577,282
575 Unemployment Insurance	18.	206,773	3,957	0	60,000	52,061	158,669
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	465	(9)	0	5,000	2,110	(1,654)
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	8,732	5,832	0	15,000	0	14,564
596 Career Technical Education	23.	3,470	53,565	0	694,000	48,454	8,581
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	115,497	0	374,319	475,000	400,319	89,497
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	12,532	1,260,422	0	1,275,248	1,263,697	9,257
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	300,761	516,429		0	498,997	318,193
Other 576 855 856	33.	2,757,502	3,682,453	0	4,700,000	3,434,783	3,005,172
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0	0
9__ 956 957 958	4.	39,340	58,813	0	250,000	58,891	39,262

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	55,981	231,842
Class Size Reduction	0	0
Dropout Prevention Programs	180,269	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	236,250	231,842
Total Expenditures from accounting data		231,842

Check this box if your district did not have expenditures in the Instructional Improvement Fund

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$0	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	0	3.
4. Bonds Outstanding, June 30, 2020	\$0	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$127,784,488	Tax Rate	4.0609
b. Secondary	\$127,784,488	Tax Rate	1.6466
2. Number of Schools			10
3. Actual Days in Session			180
4. Area of School District (Square Miles)			196

(Report this WHETHER OR NOT district changed boundaries in FY 2020)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$221,458,903
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,038,838
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,003,547
4. Support Services—Students (Function 2100)	\$3,101,686
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$13,008,018
6. Total Current Expenditures	\$244,610,992
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$7,536,212
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$237,074,780

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. §35-391)	\$0
---	-----

G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$18,448,245

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2020	\$45,906
2. Average salary of all teachers employed in FY 2019	\$43,720
3. Increase in average teacher salary from prior year	\$2,186
4. Percentage increase	5.0%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$39,745
6. Total percentage increase in average teacher salary since FY 2018	15.5%

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	3	2	1	5	6	3	4	2	5	0	31
2. Verbal Reasoning	0	0	0	30	45	1	5	1	38	40	60	50	55	325
3. Nonverbal Reasoning	0	0	0	5	2	19	18	20	5	5	4	4	6	88
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	38	49	21	28	27	46	49	66	59	61	444

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	2,541,176	2,928,966
2. Gifted Education	181,089	196,430
3. Remedial Education	77,614	77,614
4. ELL Incremental Costs	559,628	260,181
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	538,330	865,238
9. Total (lines 1-8)	3,897,837	4,328,429
10. IEP required pupil transportation costs coded within Program 400		0

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 0
9-12	\$ 196,430
Total	\$ 196,430

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	42,850
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2020 \$ 0

F. TUITION

Type 03 Districts Only

- 1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- 2. Tuition to Other Arizona Districts for all other students (objects 6561)
- 3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
- 4. Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
22,148	0		22,148
0	0		0
22,148	0	0	22,148

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	16,873,936	4,937,021	181,145	2,038,838	1,042,897	58,640				98,161	0	25,230,638
2000 Support Services												
2100 Students	2,320,229	681,519	18,218	70,168	36,723	2,932				8,622	0	3,138,411
2200 Instructional Staff	1,569,090	489,485	311,881	29,194	279,082	3,116				5,558	0	2,687,406
2300 General Administration	258,671	83,291	570,339	3,352	5,667	12,205	8,946			5,548	0	948,019
2400 School Administration	1,657,244	488,229	13,531	52,001	47,796	914				43,351	0	2,303,066
2500, 2900 Central Services, Other	1,097,788	349,159	277,179	(28)	614,590	71,886		0		18,888	0	2,429,462
2600 Operation and Maintenance of Plant	2,237,564	887,405	1,501,439	1,245,433	144,119	580				1,634	0	6,018,174
2700 Student Transportation	23,758	8,825	1,152,313	965	17,324	0				0		1,203,185
3000 Operation of Noninstructional Services												
3100 Food Service Operations	133,166	49,987	3,237,180	167,168	61,105	0				1,136	0	3,649,742
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											12,141	12,141
3400 Bookstore Operations	109,418	27,667	0	0	0	0				0	0	137,085
Total (lines 1-12)	26,280,864	8,002,588	7,263,225	3,607,091	2,249,303	150,273	8,946	0		182,898	12,141	47,757,329
From Federal Funds	2,232,455	647,807	260,971	215,946	739,513	3,832	0	0		2,560	0	4,103,084
From State and Local Sources	24,048,409	7,354,781	7,002,254	3,391,145	1,509,790	146,441	8,946	0		180,338	12,141	43,654,245
4000 Facilities Acquisition and Construction	0	0	1,323,956	0	0	0				0	0	1,323,956
5000 Debt Service								374,319	0		0	374,319

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	12,730,519	273,996	42,790	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,356,033	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	844,896	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	286,696	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	359,525	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,369,224
7. Number of FTE-Certified Teachers	266
8. Number of FTE-Contract Teachers	1

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	437,015
2. 6620-6629 Energy	790,941

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

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

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	12,141	12,141
4. Total (lines 1-3)	0	12,141	12,141

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	1,273,181

Technology (Funds 001-799 excluding 575, All Functions)

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	370,851
5. 6650 Supplies-Technology-Related	82,299
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,401,071
7. Subtotal (Lines 1-6)	1,854,221
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	346,452

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 120201000

I certify that the Annual Financial Report of Nogales Unified School District, Santa Cruz County, for fiscal year 2020 was approved by the Governing Board on October 8, 2020, and that the complete Annual Financial Report may be reviewed by contacting Adelmo Sandoval at the District Office, telephone (520) 397 7942, during normal business hours.

Avg. Daily Membership

2019

2020

Attending

5,515.680

5,368.108

2020 Tax Rates:

Primary

Secondary

4.0609

1.6466

Rev. 8/20 Arizona Department of Education and Auditor General

Marcellino Lopez
President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				32,052,100	26,687,389	
Special Education				3,897,837	4,328,429	
Pupil Transportation				1,304,153	1,174,255	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				224,850	194,755	
Maintenance and Operation Total	7,729,059	33,842,177	(374,319)	37,478,940	32,384,828	8,812,089
Classroom Site Funds	880,581	2,967,031		3,992,493	2,810,399	1,037,213
Instructional Improvement	326,006	262,178		236,250	231,842	356,342
Unrestricted Capital Outlay	670,529	2,283,867	0	2,954,355	1,714,695	1,239,701
Adjacent Ways	5,985	39	0	6,000	0	6,024
Bond Building	0	0	0	0	0	0
Other Capital Funds	115,497	0	374,319	475,000	400,319	89,497
New School Facilities	0	0		0	0	0
Federal Projects	839,092	5,538,552	(237,370)	7,584,713	4,969,492	1,170,782
State Projects	237,290	1,096,652	0	1,446,000	993,780	340,162
County, City, and Town Grants	0	21,659	0	22,000	21,659	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	33,245	0	0	15,000	0	33,245
Food Service	966,506	4,280,949	(800,000)	4,000,000	3,527,277	920,178
Civic Center	30,492	8,092	0	30,000	4,510	34,074
Community School	59,440	17,299	0	130,000	56,281	20,458
Auxiliary Operations	209,318	276,765	(400)	500,000	259,081	226,602
Extracurricular Activities Fees	123,483	34,862	400	150,000	8,553	150,192
Gifts and Donations	130,948	219,820	0	250,000	181,329	169,439
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	1,396	9	0	0	0	1,405
School Opening	0	0	0	0	0	0
Insurance Proceeds	14,052	89	3,973	15,000	1,943	16,171
Textbooks	100	0	0	0	0	100
Litigation Recovery	2,662	2,224	0	40,000	0	4,886
Indirect Costs	115,318	(57)	1,037,370	350,000	575,349	577,282
Unemployment Insurance	206,773	3,957	0	60,000	52,061	158,669
Teacherage	0	0	0	0	0	0
Insurance Refund	465	(9)	0	5,000	2,110	(1,654)
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	8,732	5,832	0	15,000	0	14,564
Career Technical Education	3,470	53,565	0	694,000	48,454	8,581
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	12,532	1,260,422	0	1,275,248	1,263,697	9,257
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	300,761	516,429		0	498,997	318,193
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	2,796,842	3,741,266	0	4,950,000	3,493,674	3,044,434

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

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

This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G by pink or purple highlighting and must be corrected, before submitting the AFR, as described below.

Amounts identified in pink highlighted cells will materially mistate the amounts reported on the respective pages. Districts with amounts shown in pink-shaded cells will need to make journal entries in their accounting records to bring total miscoded amounts for the fund or page, as applicable, below the respective threshold amount shown in Column J.

Amounts identified in purple highlighted cells should not be coded to the fund or object used, as applicable. Districts with amounts shown in purple-shaded cells will need to make journal entries in their accounting records to correct the fund or object code, as applicable, for each line.

After corrections have been made in the accounting records, districts should upload the corrected version of their accounting records into the Accounting Data tab. Districts may use a new copy of the AFR file or should follow step 18 in the "Checking and copying your data to the AFR file" section of the Data Uploading Instructions (linked below).

[Data Uploading Instructions](#)

[USFR Chart of Accounts](#)

Revenue object code corrections needed for accurate reporting on Page 1						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
1. Federal revenues are not allowed in Fund 610	610			4000-4999	\$0	1. 610
2. County revenues are not allowed in Fund 620	620			2000-2999	\$0	2. 620
3. State revenues are not allowed in Fund 620	620			3000-3999	\$0	3. 630
4. Federal revenues are not allowed in Fund 620	620			4000-4999	\$0	4. 630
5. County revenues are not allowed in Fund 630	630			2000-2999	\$0	5. 630
6. State revenues are not allowed in Fund 630	630			3000-3999	\$0	6. 700
7. Federal revenues are not allowed in Fund 630	630			4000-4999	\$0	7. 700
8. County revenues are not allowed in Fund 700	700			2000-2999	\$0	8. 700
Maintenance and Operations Fund corrections needed for accurate reporting on Page 2						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
9. Do not use Program codes 000-099	001	000-099		6100-6899	\$0	9. Pa
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0	10. Pa
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	\$0	11. Pa
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0	12. Pa
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0	13. Pa
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0	14. Pa
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0	15. Pa
Classroom Site Fund corrections needed for accurate reporting on Page 3						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
16. Fund balance should not be coded in Fund 010	010			0100-0500	\$0	16. Pa
17. Revenues should not be coded in Fund 010	010			1000-5999	\$0	17. Pa
18. Expenditures should not be coded in Fund 010	010			6100-6899	\$0	18. Pa
19. Unallowable revenues coded to Fund 011	011			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	19. 011
20. Unallowable expenditures coded to Fund 011	011		2300-2499, 2600-3299, 3400-6999	6300-6849, 6860-6899	\$1	20. 011
21. Unallowable revenues coded to Fund 012	012			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	21. 012
22. Unallowable expenditures coded to Fund 012	012		2300-2499, 2600-3299, 3400-6999	6300-6849, 6860-6899	\$1	22. 012
23. Unallowable revenues coded to Fund 013	013			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	23. 013
24. Unallowable expenditures coded to Fund 013	013		2400-2499, 2600-3299, 3400-6999	6700-6809, 6820-6849, 6860-6889	\$1	24. 013
Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
25. Object 6730 should be coded to 6731-6739	610			6730	\$0	25. 610
26. Object 6730 should be coded to 6731-6739	620			6730	\$0	26. 620
27. Object 6730 should be coded to 6731-6739	630			6730	\$0	27. 630
28. Object 6730 should be coded to 6731-6739	695			6730	\$0	28. 695

National Public Education Financial Survey (NPEFS) Reporting corrections needed for accurate reporting on Page 9 (all funds 001-799, except 575)

Issue	Fund	Program	Function	Object	Identified Mis coding Amount
29. Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0
30. Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0
31. Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0
32. Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0
33. Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0
34. Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0
35. Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0
36. Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0
37. Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0
38. Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0
39. Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$0
40. Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0
41. Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0
42. Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0
43. Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0
44. Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0
45. Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0
46. Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0
47. Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0
48. Expenditures coded to 6830 and 6833-39 should be coded to 6831 or 6832	001-799 (excl. 575)			6830, 6833-39	\$0
49. Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0
50. Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0
51. Expenditures coded to 6840 and 6843-49 should be coded to 6841 or 6842	001-799 (excl. 575)			6840, 6843-49	\$0
52. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
53. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
54. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
55. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
56. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
57. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

Pa

District Name	Nogales Unified School District # 1
CTDS Number	120201000
County	Santa Cruz

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide				501	500	
Private Schools				530, 531	531	
CTED (Member Districts)						
School 1	Robert Bracker Elementary	120201103	258.123	103	103	
School 2	Desert Shadows Middle School	120201104	786.728	104	104	
School 3	Francisco Vasquez De Coronado	120201108	478.159	108	108	
School 4	Wade Carpenter Middle School	120201111	608.207	111	111	
School 5	Lincoln Elementary School	120201113	391.252	113	113	
School 6	A J Mitchell Elementary School	120201114	287.056	114	114	
School 7	Mary L Welty Elementary School	120201115	315.645	115	115	
School 8	Challenger Elementary School	120201119	415.824	119	119	
School 9	Pierson High School	120201209	102.030	209	209	
School 10	Nogales High School	120201210	1678.966	210	210	
School 11	NUSD online	120201208	22.127	208	208	
School 12						
School 13						
School 14						
School 15						
School 16						
School 17						
School 18						
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School 50						
School 51						
School 52						
School 53						
School 54						

AFR Instructions

Page	Reference	Instructions
General – Instructions		<p>These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should follow the General Instructions below prior to uploading records to the Accounting Data tab.</p> <p>Instructions for uploading accounting records are included in a separate document titled "Data Uploading Instructions". This file has also been included in the AFR packet.</p>
General – Reconciling		<p>All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2020. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2020, 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>
General – Budget Amounts		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2020 expenditure budget, which has been submitted to AIDE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>
General – Beginning Fund Balances		<p>The beginning balance for each fund at July 1, 2019, automatically pulls from the fund's ending balance reported on the AFR for FY 2019. If an ending fund balance was reported incorrectly on the FY 2019 AFR for any fund, districts should compute the beginning balance for such funds as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/19. Plus: Accrued revenues as of 6/30/19, received during the 60-day period following 6/30/19. Less: Payments made during the 60-day period following 6/30/19, for goods and services received on or before 6/30/19, but not paid for by that date.</p> <p>This calculated amount should be entered for the appropriate fund in the Calculated CY Beginning Fund Balance column (Column Q) on the Accounting Data tab. Lines that report amounts for multiple funds should enter a single amount for the calculated beginning fund balance for all funds reported on that line. For example, line 1 on page 5 reports amounts for Funds 100-139. The total calculated beginning fund balance for funds 100-139 should be entered on the line for Fund 100 on the Accounting Data tab. Similarly, districts reporting amounts on line 33 on page 6 would enter the total calculated beginning fund balance for all funds on the "Other" line on the Accounting Data tab.</p> <p>Districts should maintain documentation for the calculation of any amounts entered in the Calculated CY Beginning Fund Balance column.</p>

AFR Instructions

Page	Reference	Instructions
		<p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay.</p> <p>After the district's accounting records have been uploaded to the Accounting Data tab, all sub-funds and non-bolded fund codes (if any) will be identified by red shading in the Final Fund column. Districts must identify the appropriate bolded fund number for reporting purposes for each sub-fund and non-bolded fund prior to submitting the AFR files to ADE and the district's CSS. All bold fund numbers are listed on column O on the Accounting Data tab.</p>
General – Reporting Sub-funds		<p>Revenues must include cash receipts through June 30, 2020, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements received for meals served in FY 2020; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2020; 4) FY 2020 CSF revenues received; 5) FY 2020 state aid apportionment rollover payments made in the beginning of July 2020 (FY 2021), pursuant to Laws 2019, Ch. 263, §170. 6) the district's portion of the FY 2020 \$50,000,000 from 2016 Prop 123 additional funding. <p>In addition, revenues must include any cash receipts of FY 2020 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2019 Statewide recalculation adjustments made in September 2019, as described in School Finance Memorandum 20-013.</p>
General – Expenditures		<p>Expenditures must include cash disbursements through June 30, 2020, and payments made after fiscal year-end, but prior to August 30, 2020, for goods and services received on or before June 30, 2020.</p>
General – Coding Errors		<p>Corrections identified on the Coding Errors page are required when they meet or exceed 10% of the related reporting. Miscodings that exceed this threshold are highlighted in pink. Transactions coded to unallowable fund/object combination are highlighted in purple. Districts should make journal entries in their accounting records for these corrections. After correcting thier accounting records, districts should upload the corrected records to the Accounting Data tab as described in the Data Uploading Instructions document.</p> <p>Districts are encouraged to address all related corrections in future coding, other than issues related to rounding error (i.e., amounts generally less than \$10).</p>
Cover	Name, County, CTDS Number	<p>The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.</p>
Cover	Alert	<p>An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.</p>

AFR Instructions

Page	Reference	Instructions
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2019, and June 30, 2020, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Footnote 4	Debt Service Fund expenditures reported on line 43 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).
1	Line 16	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.
1	Lines 5-17 General Tuition Guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Line 26	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2020 \$50,000,000 from 2016 Prop 123 additional funding. Do not include state equalization or additional state aid amounts as they are reported on lines 27 and 28.
1	Lines 27 and 28	The amounts reported on these lines should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent APOR 64-1 report. Reconciling these amounts to the APOR report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.
1	Line 31	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 40 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 40	This line should include Impact Aid monies transferred to the M&O or UCO Funds. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O or UCO Funds to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.
1	Line 43	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 32 and page 4, line 10, respectively.
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (0111-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
3	Lines 15, 32, and 52	Allowable CSF amounts for Function 3300—Community Service Operations are reported on these lines. For example, if a district included a community school program, such as preschool for children without disabilities, as a CSF-eligible program related to its educational mission, expenditures for certified teacher salaries and related expenses allowable under CSF would be reported here.
3	Lines 41, 46, and 51	In accordance with A.R.S. §15-977(H), districts may make expenditures from Fund 013 for teacher liability insurance premiums. Such insurance costs are reported on these lines. No administrative costs, other than teacher liability insurance premiums, may be made with CSF monies.

ARR Instructions

Page	Reference	Instructions
4	UCCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate. If the district records its Unrestricted Capital Outlay Override expenditures in a fund other than Fund 610, the district should enter 610 in the Rollup Fund column on the Accounting Data tab for that fund.
4	UCCO Fund Expenditures Lines 2-9	All expenditures from the UCCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3, are included on these lines.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for the UCCO Fund are reported in the UCCO Fund Expenditures table at the top of page 4. Total expenditures for the UCCO, Bond Building, and Adjacent Ways funds are reported on page 1, line 43. Total expenditures in the New School Facilities Fund are reported on page 6, line 30. In addition, the detailed expenditures reported in lines 2-11 must be separately entered as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be entered as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 12 must agree to the total amounts reported on line 16, by fund.
4	New construction cost per square foot	Enter the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the anticipated total cost of all projects upon completion by the anticipated total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2020. Assets with costs below \$5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than \$5,000. Do not include stewardship list items in these amounts.
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2020. This amount will not appear on the capital assets list as of June 30, 2020, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects, Lines 1-14, 17 and 19	Formulas will pull amounts on these lines for all funds indicated for each line, up to the first fund indicated on the line below it. For example, line 1 will pull data from funds 100 through 139 for ESEA Title I—Helping Disadvantaged Children, line 2 will pull data from funds 140 through 159 for ESEA Title II—Professional Development and Technology, and line 3 will pull data from funds 160 through 169 for ESEA Title IV—ESEA Title IV—21st Century Schools, and so on. Districts using funds for internal management purposes numbered from 100 through 299 that are not related to the specific areas indicated on each line should identify the correct fund for proper reporting on the AFR in the Rollup Fund column on the Accounting Data tab. If the fund does not relate to any of the areas identified on lines 1 through 14, it should be included on line 17 with Other Federal Projects. In this case, districts should enter a rollup fund in the 300 through 399 range (other than Funds 374 and 378).

AFR Instructions

Page	Reference	Instructions
		<p>Federal COVID-19 relief grants such as Fund 326—Elementary and Secondary School Emergency Relief (ESSER), Fund 327—Governor’s Emergency Education Relief (GEER), and Fund 328—Enrollment Stability Grant Program should be included on lines 17 and 19. Amounts for these grants and any other COVID-19 relief grants correctly coded in the assigned funds or in a fund in the 300 through 399 range when no fund number is assigned will pull to line 17 as described above. Other COVID-19 relief grants such as FEMA Public Assistance grants if used in FY 2020 should be added to the end of the formulas for line 19 as only funds 326-328 were automatically pulled for that line. The cells that report revenues, expenditures, other financing sources, and other financing uses on this line are unlocked so districts may make any necessary adjustments.</p>
5	Federal Projects, Line 16	<p>Districts with amounts reported in Fund 699—Federal Impact Aid Construction should verify the actual combined beginning fund balance for Fund 378—Impact Aid and Fund 699 agrees to the amount shown on line 16. If the amounts do not agree, enter the correct combined fund balance for Funds 378 and 699 in the Calculated CY Beginning Fund Balance column for Fund 378 on the Accounting Data tab.</p>
5	Net Other Financing Sources and Uses Including Transfers	<p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns are shown as positive numbers. Amounts pulled into these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column G.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G.</p> <p>In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.</p>
5	State Projects, Lines 20-30	<p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. Districts should identify the appropriate bold-level fund in the Rollup Fund column on the Accounting Data tab. For example, if the district uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund’s activity should be included in the amounts reported on line 20, Fund 400—Vocational Education. In this case, the district should select Fund 400 as the Rollup Fund for all amounts coded to fund 401 on the Accounting Data tab.</p> <p>For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 20 will pull only amounts for Fund 400—Vocational Education, line 21 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on. If the fund does not relate to any of the areas identified on lines 20 through 29, it should be included on line 30 with Other Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.</p>

AFR Instructions

Page	Reference	Instructions
5	Results-based Funding, Line 28	<p>In accordance with A.R.S. §15-249.08, all districts that received monies for Fund 457— Result based Funding must separately complete ADE's Results Based Fund Report. The completed form should be uploaded to ADE along with the AFR, as it is required by November 1. Instructions for completing the report are included in the separate form.</p> <p>Additional questions about completing the Result Based Fund Report should be directed to ADE's School Finance Budget Team.</p> <p>sfbudgetteam@azed.gov</p>
6	<p>Net Other Financing Sources and Uses Including Transfers</p>	<p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns are shown as positive numbers. Amounts entered in these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column F.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.</p>
6	<p>Other Funds—School Plant Line 5</p>	<p>Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established subfunds for School Plant in funds 501-504, to account for monies received that were restricted for different purposes by statute, should enter 500 in the Rollup Fund column on the Accounting Data tab for these funds.</p>
6	<p>Other Funds—Indirect Costs Line 17</p>	<p>Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be coded as a Transfer-in (object 5200).</p>
6	<p>Other Funds—New School Facilities Line 30</p>	<p>Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.</p>
6	<p>Other Line 33</p>	<p>Amounts recorded in Fund 750—Permanent Funds, Fund 855—Employee Insurance Program Withholdings, and Fund 865—State Income Tax Withholdings automatically pull to this line. Districts with any other funds in their accounting records that are not properly included elsewhere in the AFR, such as amounts related to monies remaining in Fund 080—Student Success, should enter the word "other" (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.</p>
6	<p>Internal Service Funds 950-989, Lines 1 through 4</p>	<p>Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfer-out for these lines.</p>
6	<p>Internal Service Funds—IGAs Line 2</p>	<p>If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.</p>
6	<p>Instructional Improvement Fund 020 Detailed Expenditures</p>	<p>Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979.</p> <p>Any district that did not have Instructional Improvement Fund expenditures during the fiscal year must indicate this by selecting the checkbox below the Instructional Improvement table.</p>

AFR Instructions

Page	Reference	Instructions
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section A—Bonds and Short-term Debt	<p>This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below.</p> <p>Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3. Any amount reported on line 3 must be entered as a negative number (with a minus sign).</p> <p>Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity during the fiscal year but no balances at the beginning or end of the fiscal year should report 0 on lines 5 and 6.</p> <p>DO NOT INCLUDE lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p>
7	Section C—Liabilities in Excess of the Budget	<p>If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.</p>
7	Section D—Current Expenditures by Category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction's Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the "per pupil" amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures from federal funds. On line 7, districts should report the portion of total current expenditures calculated on line 6 that were made from federal funds, excluding those intended to replace local tax revenues (funds 100 through 399, excluding applicable impact aid fund monies).</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>

AFR Instructions

Page	Reference	Instructions
7	Section F—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	<p>A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as:</p> <p>(a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured.</p> <p>(b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value.</p> <p>(c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device.</p> <p>(d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.</p>
7	Section G—Cash and Investments held at fiscal year end	<p>ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p>Sinking funds – funds containing reserves held specifically for redemption of long-term debt.</p> <p>Bond funds – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p>Other funds – all other funds, exclude any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. Exclude accounts receivable, value of real property, and all nonsecurity assets.</p> <p>For more information on Form 33, please refer to the Page 9 General instruction below.</p>
7	Section H—Average Teacher Salary	<p>Enter the average teacher salary of all teachers employed in FY 2020 and FY 2019. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.</p>
8	Section B—M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Programs 200 and 300) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p> <p>Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications. The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 expenditures reported on page 2, line 24.</p>

ARR Instructions

Page	Reference	Instructions
8	Section D— Expenditures for Audit Services	<p>Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On Line D.1, enter the actual M&O Fund expenditures paid in FY 2020 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2020 from all funds.</p>
8	Sections E—Performance Pay	<p>Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.</p>
8	Section F—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including amounts paid for operations, capital, and debt related billing.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.</p>
8	Section F—Tuition (continued)	<p>Type 03 districts should submit copies of the final tuition invoices and corresponding calculation worksheets to ADE School Finance for the total tuition expenditure amounts reported for operations, capital, and debt service only for high school students that attend other Arizona districts.</p> <p>Districts should scan final tuition invoices and corresponding calculation worksheets and save as a .pdf file. Please email the .pdf file to the School Finance budget team by October 31 at the link below. The email subject line should include the fiscal year, district name, CTID number, and "Type 03 tuition".</p> <p>sfbudgetteam@azed.gov</p>
9	General	<p>The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.</p>
9	Additional Information for NPEFS Reporting	<p>All expenditures from funds 001 through 799 (excluding 575) are reported in this section. The sum of total expenditures included on lines 13, 16, and 17 should be used as a check figure against the total expenditures for these funds in the districts' accounting records.</p> <p>Expenditures from Funds 800 and above are not reported in this table as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in this level of detail in the NPEFS.</p>
9	Programs 700-900 Expenditure Detail	<p>The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.</p>

AFR Instructions

Page	Reference	Instructions
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 16 for the "Property" column in the table above.
9	Technology Detail	Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table. Districts that have adequate records to report detailed technology expenditures for technical services, technology-related repairs and maintenance, and rental of computers and related equipment (optional object codes 6340, 6432, and 6443) should enter those amounts in lines 1 through 3. Beginning in FY 2022, this detailed reporting will be required.
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. An error message will appear above the table if the total amount entered on lines 1 through 5 for certified teachers or certified substitutes does not agree to the total salaries coded to Functions 1000-1899 in Funds 001 through 799 (excluding 575), as displayed in Cell Q33. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
9	CTED Districts Only, Lines 1 through 3	To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.
9	Revenue from selected federal sources, Lines 1 through 4	To assist ADE in collecting accurate information for the NPEFS, districts should report revenues received from selected federal sources listed in lines 1 through 4: 1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105) The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link: https://www.azed.gov/titleiv-a/ 2. 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B) 21st Century Community Learning Centers (21st CCLC) Title IV-B program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link: https://www.azed.gov/21stcclc/federal-and-state-regulations/

AFR Instructions

Page	Reference	Instructions
	3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221)	<p>Title V-B-2 is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. For additional information on completing this line, please contact ADE using the email address below:</p> <p>RLISInbox@azed.gov</p>
9	Impact Aid Revenues	<p>4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211)</p> <p>The Small, Rural School Grant Program (SRSA), CFDA no. 84.358A, authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified Federal programs. Additional information is available at the following link:</p> <p>https://www.azed.gov/title/raep/</p> <p>For support assistance for Federal and State Grants, please contact the Arizona Department of Education's Grants Management Team:</p> <p>https://www.azed.gov/grants-management/contact/</p>
		<p>Districts that received Impact Aid revenues during the fiscal year that were intended to replace local tax revenues should enter that amount in this cell. The amount will be deducted from the amount reported for salaries paid from federal funds in cell B25.</p> <p>Districts that did <u>not</u> receive Impact Aid revenues that were intended to replace local tax revenues should enter a 0.</p>
Summary	General	<p>The Summary condenses the information in the AFR for publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.</p>
Summary	ADM	<p>Obtain total Attending ADM for FY 2019 and FY 2020 from ADE's ADM Attending Summary reports (ADMS 45-2), available on ADE's website at the link below:</p> <p>www.ade.az.gov/districts</p>
Summary	Other Capital Funds	<p>Total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 26 and 27.</p>
Summary	Federal Projects	<p>Total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.</p>
Summary	State Projects	<p>Total of Funds 400-499 as reported on AFR page 5, State Projects, line 31.</p>
Summary	Gifts and Donations	<p>Combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 25.</p>
Summary	Other Funds	<p>Combined total of the Other Funds on AFR page 6, line 33 and the other Internal Service Funds on AFR page 6, line 4.</p>

APR Instructions

Page	Reference	Instructions
School Listing Tab	Name, County, CTDS Number	<p>Enter the District name, CTDS number, and County. 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 in the heading of this tab.</p> <p>Enter school-level information for each school within the District including school names, school CTDS numbers, and unweighted attending student counts. As school names are added to the tab, the primary unit code cell for that school will shade red until a primary unit code is entered, as described below. The CTDS numbers should not contain any slashes, dashes, etc., and must be exactly nine digits. 100th-day (or 200th-day) student counts should be used to report each school's unweighted attending student count. Districts can refer to AZEDS ADM-15 Report.</p> <p>Enter the applicable unit code(s) in column E used to code expenditures at the school level for each school, as well as the unit code(s) used to code expenditures to the District, Private Schools, and related to payments for or on behalf of member districts (for CTEDs only). If more than one unit code was used for a school, separate each unit code with a comma. For example (100, 101, 102).</p> <p>Assign a primary unit code for each school in column F. Each school listed on the school listing tab must have a 3-digit, primary unit code entered in column F. See the description of primary unit code below for more information.</p>
School Listing Tab	Primary Unit Code	<p>Primary Unit Code</p> <p>Because the formulas in the School-Level Reporting form are set to assign only one unit code to each school and one unit code each to Districtwide, Private Schools, and CTED member districts, if applicable, districts must enter a Primary Unit Code in column F. If more than one unit code was used in column E, the Primary Unit Code must also be entered in the Accounting Data tab in column L for any line associated with a unit code not included in the list of Primary Unit codes.</p>

FY2020 RESULTS-BASED FUNDING EXPENDITURE REPORT
A.R.S. §15-249.08

In accordance with A.R.S. §15-249.08, all school districts and charter districts that received Results-Based Funding, including those that operate only one school, are required to report Results-Based Funding expenditures at the school-level. This completed form should be uploaded at the time of the regular Annual Financial Report (AFR), as it is required by November 1.

INSTRUCTIONS:

The Results-Based Funding expenditures by category should be allocated to the school-level. Districts and charters with only one school may allocate the full expenditure amount for a category on form line 4 for "School 1" or may allocate the appropriate portion to form line 4 for "School 1". If only a portion of the District/Charter Total Expenditures category is allocated to "School 1", the difference between the district/charter total and the school allocation will be assigned as unallocated on form line 3.

Form Line 1 - enter expenditures for each of the Results-Based Funding categories, as applicable. If zero, enter zero, otherwise enter a positive number. **DO NOT LEAVE THE BLUE HIGHLIGHTED CELLS BLANK.**

Form Line 2 - do not make any entry on this line for **Total Allocated School-Level Expenditures**. This line is automatically calculated as the sum of the Results-Based Funding category expenditures reported for the school sites on form line 4 through form line 33 (unused school site lines should be left blank).

Form Line 3 - do not make any entry on this line for **Unallocated Expenditures**. By Excel formula (form line 1 - form line 2), this line is the difference in amount between the Total Results- Based Funding Expenditures (form line 1) for each category and the sum of the school-level allocated amounts for each category.

Form Line 4 - Line 33 are the lines for the school-level results-based fund category expenditure reporting. Enter the school CTDS Number, the School Name, and answer "Yes or No" to whether that specific school was qualified as earning the results-based fund monies. (A "No" answer indicates that results-based funds were expended for an appropriate category at that school, but that the school was not one of the schools that qualified to generate the award for the school district or charter district). Enter the categorical expenditure amount for the school, as applicable. Unused school site lines should be left blank. By formula, the school-level category expenditure reporting will sum to the total column for that school.

	CTDS Number	School Name	School Awarded (Yes or No)	Non Award School : Number of Years Funded	Results-Based Funding Categories			Total
					Teacher Compensation/Professional Development	Classroom Supplies & Other Strategies	Expansion/Replication of School as Quality Model	
Total Results-Based Funding Expenditures					506,241	7,053	52,020	565,314
Total Allocated School-Level Expenditures					506,241	7,053	52,020	565,314
Unallocated Expenditures (line 1-line 2)	120201000				0	0	0	0
School 1	120201103	Robert Bracker Elementary	Yes	2	75,958	2,796	23,698	102,452
School 2	120201104	Desert Shadows Middle School	Yes	1	128,868	0	0	128,868
School 3	120201108	Francisco Vasquez De Coronado	Yes	2	135,720	4,257	28,322	168,299
School 4	120201111	Wade Carpenter Middle School	No		0	0	0	0
School 5	120201113	Lincoln Elementary School	Yes	1	111,506	0	0	111,506
School 6	120201114	A J Mitchell Elementary School	No		0	0	0	0
School 7	120201115	Mary L Welty Elementary School	Yes	1	54,189	0	0	54,189
School 8	120201119	Challenger Elementary School	No		0	0	0	0
School 9	120201209	Pierson High School	No		0	0	0	0
School 10	120201210	Nogales High School	No		0	0	0	0
School 11	120201208	NUSD online	No		0	0	0	0
School 12								0
School 13								0
School 14								0
School 15								0
School 16								0
School 17								0
School 18								0
School 19								0
School 20								0
School 21								0
School 22								0
School 23								0
School 24								0
School 25								0
School 26								0
School 27								0
School 28								0
School 29								0
School 30								0
School 31								0
School 32								0
School 33								0

FOOD SERVICE

BEGINNING FUND BALANCE (1) REVENUES

		FUND 510	
		ACTUAL	
1.	1.	966,506	1.
2.	2.	8,625	2.
3.	3.	304,313	3.
4.	4.	0	4.
5.	5.	3,808,092	5.
6.	6.	159,919	6.
7.	7.	4,280,949	7.
8.	8.	0	8.
9.	9.	5,247,455	9.

A. Number of operating months

12

B. Number of Meals Served

- 1. Served at District Locations
 - a. Reimbursable Meals Only
 - b. Program Adults/Adult Workers
 - c. Other
- 2. Served at Other Locations
 - a. Reimbursable Meals Only
 - b. Program Adults/Adult Workers
 - c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	629,440.00	534,024.00	2,943.00	46,812.00
b. Program Adults/Adult Workers	135.00	2,520.00	0.00	0.00
c. Other				
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers		6,574.00		
c. Other				

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices

- 1. Reduced breakfast
- 2. Reduced lunch
- 3. Reduced snack
- 4. Paid breakfast
- 5. Paid lunch
- 6. Paid snack

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	0.00	2.50
5. Paid lunch	0.00	0.00	0.00	4.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program

Charge to children per 1/2 pint milk unit N/A
 Number of 1/2 pint milk units served to children N/A

EXPENDITURES

- 6150 Classified Salaries
- 6200 Employee Benefits
- 6400 Purchased Property Services
- 6570 Food Service Management
- 6591 Services Purchased from Other AZ Districts
- 6610 General Supplies (Nonfood Items)
- 6620 Energy
- 6631 USDA Commodities (Excluding Freight)
- 6632 USDA Commodities (Freight Only)
- 6633 Other Food
- 6634 Storage Costs for USDA Commodities
- 6700 Property (Excluding 6731-39)
- 6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
- 6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
- Other Expenditures 6580
- TOTAL EXPENDITURES (lines 10-24)
- 6910 Indirect Costs Transfers-Out
- 6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
- TOTAL EXPENDITURES & OTHER USES (lines 25-27)
- ENDING FUND BALANCE (line 9 minus line 28) (1)

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	42,758	60,732	0
11.	16,554	28,230	0
12.	900	0	0
13.	3,235,449	0	
14.	0	0	
15.	7,249	0	0
16.	0	0	
17.	159,919		
18.	0		
19.	0		
20.	0		
21.			0
22.	24,971		0
23.	36,134		0
24.	3,343	1,750	0
25.	4,000,000	3,527,277	90,712
26.		800,000	
27.		0	
28.		4,327,277	
29.		920,178	

E. Detail of Food Service Management Company Expenditures

Classified Salaries	1,095,654
Employee Benefits	172,018
Supplies and Materials (Nonfood)	252,001
Food	1,519,311
Management Fee	196,464
Other	0
Total (must equal total of amounts on line 13 above)	3,235,449

\$0 at 7/1/19 or \$0 at 6/30/20, as applicable.