



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  
**2012**

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The Annual Financial Report file(s) for FY 2012 uploaded to the Arizona Department of Education's Web site on  
October 10, 2012 contain(s) the data for the AFR described above.  
Date

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

Sharon Nosie  
District Contact Employee

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

928-475-2315  
Telephone Number

s.nosie@sancarlos.k12.az.us  
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ <u>7,140,985</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>117,702</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>103,234</u>
4. Soft Capital Allocation (from page 6, line 27)	\$ <u>864</u>

CTDS NUMBER 040220000

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$\_\_\_\_\_ at 6/30/12.

DISTRICT NAME San Carlos Unified School

COUNTY Gila

CTDS NUMBER 040220000

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	
<b>100 Regular Education</b>										
1000 Instruction	1.	2,557,175	801,698				3,830,742	3,358,873	3,267,928	2.8%
2000 Support Services										
2100 Students	2.	454,953	155,369				599,145	610,322	634,911	-3.9%
2200 Instructional Staff	3.	55,569	15,285				148,200	70,854	216,968	-67.3%
2300 General Administration	4.	221,973	63,092	26,424			285,854	311,489	309,382	0.7%
2400 School Administration	5.	610,607	151,256				762,759	761,863	743,425	2.5%
2500 Central Services	6.	211,327	64,071				311,142	275,398	279,031	-1.3%
2600 Operation & Maintenance of Plant	7.	442,563	181,074				533,208	623,637	553,875	12.6%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.						0	0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.						0	0	0	0.0%
620 School-Sponsored Athletics	11.	55,000	15,193				71,500	70,193	169,702	-58.6%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	4,609,167	1,447,038	26,424	0	0	6,542,550	6,082,629	6,175,222	-1.5%
<b>200 Special Education</b>										
1000 Instruction	15.	492,825	192,193	226			773,191	685,244	647,033	5.9%
2000 Support Services										
2100 Students	16.	2,159	400	92,208	9,589	1,402	1,150	105,758	25,155	320.4%
2200 Instructional Staff	17.	5,150	1,049	220			0	6,419	24,131	-73.4%
2300 General Administration	18.	31,054	11,042				65,176	42,096	39,441	6.7%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.						0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	531,188	204,684	92,654	9,589	1,402	839,517	839,517	735,760	14.1%
<b>300 Special Education Disability ESEA, Title VIII</b>										
(from Supplement, page 1, line 10)	25.	0	0	0	0	0	0	0	1,357	-100.0%
<b>400 Pupil Transportation</b>	26.	158,624	60,215				0	218,839	274,850	-20.4%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	27.	0	0	0	0	0	0	0	0	0.0%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 20)	28.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	29.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	30.							0	0	0.0%
Subtotal (lines 29 and 30)	31.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b> (from Supplement, page 1, line 30)	32.	0	0	0	0	0	0	0	0	0.0%
<b>Total Expenditures</b> (lines 14, 24-28, 31, and 32)	33.	5,298,979	1,711,937	119,078	9,589	1,402	7,382,067	7,140,985	7,187,189	-0.6%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES												
Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	79,400										
Interest Income	2.	(16)										
Total Revenues (lines 1 and 2)	3.	79,384										
Expenditures												
100 Regular Education												
1000 Instruction	4.		35,977	11,722				58,450	47,699	50,896	-6.3%	
2100 Support Services - Students	5.		500	154				0	654	2,475	-73.6%	
2200 Support Services - Instructional Staff	6.		496	153				0	649	6,870	-90.6%	
Program 100 Subtotal (lines 4-6)	7.		36,973	12,029				58,450	49,002	60,241	-18.7%	
200 Special Education												
1000 Instruction	8.							0	0	0	0.0%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		0	0				0	0	0	0.0%	
Other Programs (Specify) ____200												
1000 Instruction	12.		1,676	541				0	2,217	0	--	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		1,676	541				0	2,217	0	--	
Total Classroom Site Fund 011 - Base Salary	16.	(12,018)	79,384	38,649	12,570			58,450	51,219	60,241	-15.0%	16,147
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	158,800										
Interest Income	18.	811										
Total Revenues (lines 17 and 18)	19.	159,611										
Expenditures												
100 Regular Education												
1000 Instruction	20.		0	0				284,574	0	526	-100.0%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.							0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		0	0				284,574	0	526	-100.0%	
200 Special Education												
1000 Instruction	24.							0	0	0	0.0%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		0	0				0	0	0	0.0%	
Other Programs (Specify) _____												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	149,497	159,611	0	0			284,574	0	526	-100.0%	309,108
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	158,800										
Interest Income	34.	150										
Total Revenues (lines 33 and 34)	35.	158,950										
Expenditures												
100 Regular Education												
1000 Instruction	36.		49,600	9,668				281,068	59,268	115,120	-48.5%	
2100 Support Services - Students	37.		5,806	1,409				0	7,215	0	--	
2200 Support Services - Instructional Staff	38.							0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		55,406	11,077	0	0		281,068	66,483	115,120	-42.2%	
200 Special Education												
1000 Instruction	40.							0	0	0	0.0%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		0	0	0	0		0	0	0	0.0%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify) _____												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	(12,003)	158,950	55,406	11,077	0	0	281,068	66,483	115,120	-42.2%	80,464
Total Classroom Site Funds (lines 16, 32, and 48)	49.	125,476	397,945	94,055	23,647	0	0	624,092	117,702	175,887	-33.1%	405,719

(1) For FY 2012, the district received Classroom Site Fund revenue of \_\_\_\_\_ and expended \_\_\_\_\_ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 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%	1.
Unrestricted Capital Outlay Fund 610												
1000 Instruction	2.							0	0	346,546	-100.0%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.							0	0	0	0.0%	3.
2300, 2400, 2500, 2900 Administration	4.							0	0	80,351	-100.0%	4.
2600 Operation & Maintenance of Plant	5.						2,338	0	2,338	12,999	-82.0%	5.
2700 Student Transportation	6.							0	0	0	0.0%	6.
3000 Operation of Noninstructional Services	7.							0	0	5,145,617	-100.0%	7.
4000 Facilities Acquisition and Construction	8.			100,896				2,859,450	100,896	0	--	8.
5000 Debt Service	9.							0	0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	0	100,896	0	0	2,338	2,859,450	103,234	5,585,513	-98.2%	10.

(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.

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

Selected Expenditures by Object Code		SOFT CAPITAL ALLOCATION		BOND BUILDING		BUILDING RENEWAL		NEW SCHOOL FACILITIES	
		Fund 625		Fund 630		Fund 690		Fund 695	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries	1.		0						
6200 Employee Benefits	2.		0						
6450 Construction Services	3.		0						
6710 Land and Improvements	4.		0						
6720 Buildings and Improvements	5.		0						
6731 Furniture and Equipment	6.		0						
6734 Vehicles	7.		0						
6737 Technology	8.		0						
6830 Redemption of Principal	9.		0						
6840, 6850 Interest	10.		0						
Total amounts reported on lines 1 through 10 above for:									
Renovation	11.		0						
New Construction	12.		0						
Other	13.		864						
Total (lines 11-13)	14.	Check total of lines 1-10			0		0		0

Funds 625, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2012	
Land and Improvements	\$2,848,239
Buildings and Improvements	\$70,556,764
Furniture, Equipment, Vehicles, and Technology	\$6,786,381
Construction in Progress	\$6,529,478
Total	\$86,720,862

DISTRICT NAME San Carlos Unified School

COUNTY Gila

CTDS NUMBER 040220000

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children  
140-150 ESEA Title II - Prof. Development and Technology  
160 ESEA Title IV - 21st Century Schools  
170-180 ESEA Title V - Promote Informed Parent Choice  
190 ESEA Title III - Limited English & Immigrant Students  
200 ESEA Title VII - Indian Education  
210 ESEA Title VI - Flexibility and Accountability  
220 IDEA Part B  
230 Johnson-O'Malley  
240 Workforce Investment Act  
250 AEA-Adult Education  
260-270 Vocational Education - Basic Grants  
280 ESEA Title X - Homeless Education  
290 Medicaid Reimbursement  
3\_\_ E-Rate  
3\_\_ Impact Aid  
300-399 Other Federal Projects (exclude E-Rate & Impact Aid)  
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) 6910 & 6930 (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(380,755)	3,759,479	(355,198)	4,776,674	3,542,490	(518,964)	1.
2.	58,123	220,060	(10,257)	196,968	241,087	26,839	2.
3.	11,017	139,375	(15,338)	0	134,662	392	3.
4.	0			0		0	4.
5.	239	0	0	0	0	239	5.
6.	(32,361)	323,716		293,754	288,082	3,273	6.
7.	0			0		0	7.
8.	(292,421)	521,741	(42,816)	408,898	390,561	(204,057)	8.
9.	73,338	80,014	0	80,000	40,574	112,778	9.
10.	0			0		0	10.
11.	0			0		0	11.
12.	328	8,019	(1,175)	43,870	13,166	(5,994)	12.
13.	0			0		0	13.
14.	45,493	196	0	55,000	0	45,689	14.
15.	(77,585)		77,585	0	0	0	15.
16.	13,742,063	8,309,948		17,880,748	9,584,768	12,467,243	16.
17.	468,350			954,442		468,350	17.
18.	13,615,829	13,362,548	(347,199)	24,690,354	14,235,390	12,395,788	18.

STATE PROJECTS

400 Vocational Education  
410 Early Childhood Block Grant  
420 Ext. School Yr. - Pupils with Disabilities  
425 Adult Basic Education  
430 Chemical Abuse Prevention Programs  
435 Academic Contests  
450 Gifted Education  
455 Family Literacy Pilot Program  
460 Environmental Special Plate  
465-499 Other State Projects  
Total State Project Funds (lines 19-28)

19.	6,406	15,746		22,105	13,211	8,941	19.
20.	0			0		0	20.
21.	0			0		0	21.
22.	0			0		0	22.
23.	0			0		0	23.
24.	0			0		0	24.
25.	0			0		0	25.
26.	175			0		175	26.
27.	0			0		0	27.
28.	0			124,660		0	28.
29.	6,581	15,746		146,765	13,211	9,116	29.

Total Federal and State Projects (lines 18 and 29)

30.	13,622,410	13,378,294	(347,199)	24,837,119	14,248,601	12,404,904	30.
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate.

OTHER FUNDS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	151,697	58,738		155,000	54,325	156,110
050 County, City, and Town Grants				0		0
071 Structured English Immersion (1)	0	0		0	0	0
072 Compensatory Instruction (1)	0	0		0	0	0
500 School Plant (Lease over 1 year)	45,320	198		50,000		45,518
505 School Plant (Lease 1 year or less)				0		0
506 School Plant (Sale)				7,500		0
515 Civic Center	62,113	1,529	(600)	65,000		63,042
520 Community School	703	3		1,000		706
525 Auxiliary Operations	2,518	38,116		40,000	37,525	3,109
526 Extracurricular Activities Fees Tax Credit	871	4		1,000		875
530 Gifts and Donations	19,020	177,962	0	265,000	173,588	23,394
535 Career & Tech. Ed. & Voc. Ed. Projects	0			0		0
540 Fingerprint	3,192	14	0	3,500	360	2,846
545 School Opening	0			0		0
550 Insurance Proceeds	102,482	451		110,000		102,933
555 Textbooks	4,507	20		5,000		4,527
565 Litigation Recovery	139,183	510	(31,675)	160,000	78,218	29,800
570 Indirect Costs	273,558	810	441,786	500,000	354,522	361,632
575 Unemployment Insurance	45,265	197		50,000		45,462
580 Teacherage	89,589	105,849		250,000	106,296	89,142
585 Insurance Refund	19,043	83		20,000		19,126
590 Grants and Gifts to Teachers	11,685	51		12,000		11,736
595 Advertisement	10,910	48		12,000		10,958
596 Joint Technical Education	58,147	123,873		140,000	147,773	34,247
620 Adjacent Ways	0	0	0	0		0
625 Soft Capital Allocation	1,468,940	346,045	0	401,161	864	1,814,121
630 Bond Building				0		0
639 Impact Aid Revenue Bond Building				0		0
640 School Plant-Special Construction				0		0
650 Gifts and Donations—Capital				0		0
660 Condemnation				0		0
665 Energy and Water Savings				0		0
686 Emergency Deficiencies Correction				0		0
690 Building Renewal				30,000		0
691 Building Renewal Grant				0		0
695 New School Facilities				0		0
700 Debt Service	0	0	0	35,000		0
720 Impact Aid Revenue Bond Debt Service				0		0
750 Permanent				0		0
850 Student Activities	47,479	15,907			13,579	49,807
Other ____611-613____	1,788,828	187,250		2,000,000	1,976,078	0
INTERNAL SERVICE FUNDS 950-989						
9__ Self-Insurance				0		0
955 Intergovernmental Agreements				0		0
9__ OPEB				0		0
9__ _____				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	155,000	54,325
Total Expenditures (lines 1-4)	155,000	54,325

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

DISTRICT NAME San Carlos Unified School

A.	1.	Bonds Outstanding, June 30, 2012		\$30,000	
	2.	FY 2012 Assessed Valuations and Tax Rates			
	a.	Primary	\$	1,814,944	Tax Rate 0.0000
	b.	Secondary	\$	1,822,651	Tax Rate 0.0000
	3.	Number of Schools		3	
	4.	Actual Days in Session		181	
	5.	Area of School District (Square Miles)		1,357	

(Report this WHETHER OR NOT district changed boundaries in FY 2012)

B.	County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)				
	1.	Destruction or damage		M & O	Unrestricted Capital Outlay
	2.	Excessive/unexpected legal expenses			
	3.	Mitigation or removal of health or safety hazard			

C.	Current Expenditures by Category				
	1.	Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)		\$8,414,742	
	2.	Classroom Supplies (Function 1000, Object Code 6600)		\$331,688	
	3.	Administration (Functions 2300, 2400, 2500, & 2900)		\$2,729,774	
	4.	Support Services—Students (Function 2100)		\$1,334,828	
	5.	All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)		\$6,818,796	
	6.	Total Current Expenditures		\$19,629,828	

D.	Does the district wish to have indirect cost rates calculated for use in federally funded programs?			Yes
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If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2014.

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

a.	Total Central Services Expenditures (Function 2500)	\$497,613
b.	Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$623,637
c.	Total Communications Expenditures (Object Code 6530)	\$0
d.	Total Tuition Expenditures (Object Code 6560)	\$0

CAPITAL EXPENDITURES

a.	Federal and State Projects (Funds 100-499)	\$6,028,110
b.	Food Service (Fund 510)	\$1,403

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$
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E.	Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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COUNTY Gila

CTDS NUMBER 040220000

F.	American Recovery and Reinvestment Act (ARRA) Grants and Education Jobs Fund Expenditure Detail	ARRA Education Jobs	ARRA Grants	
	1.	Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)	\$3,935	\$57,600
	2.	Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)	\$3,935	\$57,600
	3.	Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)		
	4.	Property expenditures (Functions 1000-3200, Object 6700)		
	5.	School construction expenditures (Function 4000, Objects 6100-6900)		

G.	Funds 525 and 526 Expenditure Detail				
	Fund 525 Auxiliary Operations				
	1000 Instruction	1.	0	37,525	37,525
	2000 Support Services				
	2100 Students	2.			0
	2200 Instructional Staff	3.			0
	2300-2500, 2900 Administration	4.			0
	2600 Operation and Maintenance of Plant	5.			0
	2700 Student Transportation	6.			0
	3000 Operation of Noninstructional Services				
	3100 Food Service Operations	7.			0
	3200-3300 Enterprise/Comm. Services	8.			0
	3400 Bookstore Operations	9.			0
	4000 Facilities Acquisition & Construction	10.			0
	5000 Debt Service	11.			0
	Total (lines 1-11)	12.	0	37,525	0
	Fund 526 Extracurricular Activities Fees				
	1000 Instruction	13.			0
	2000 Support Services				
	2100 Students	14.			0
	2200 Instructional Staff	15.			0
	2300-2500, 2900 Administration	16.			0
	2600 Operation and Maintenance of Plant	17.			0
	2700 Student Transportation	18.			0
	3000 Operation of Noninstructional Services				
	3100 Food Service Operations	19.			0
	3200-3300 Enterprise/Comm. Services	20.			0
	3400 Bookstore Operations	21.			0
	Total (lines 13-21)	22.	0	0	0



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

Areas of Identification [A.R.S. §15-203(A)(15)]	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning														0
2. Verbal Reasoning														0
3. Nonverbal Reasoning														0
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	
2. Black, not Hispanic	
3. Hispanic	
4. American Indian/Alaskan Native	
5. Asian or Pacific Islander	
6. Total Unduplicated Enrollment (lines 1-5)	0

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	3,946	
2. Emotional Disability	84,848	
3. Hearing Impairment	33,302	
4. Other Health Impairments	14,787	
5. Specific Learning Disability	243,464	
6. Mild, Moderate, or Severe Intellectual Disability*	134,156	
7. Multiple Disabilities	33,302	
8. Multiple Disabilities with Severe Sensory Impair.	7,892	
9. Orthopedic Impairment	7,892	
10. Developmental Delay	0	
11. Preschool Severe Delay	29,672	
12. Speech/Language Impairment	231,894	
13. Traumatic Brain Injury	10,259	
14. Visual Impairment	4,103	
15. Subtotal (lines 1-14)	839,517	0
16. Gifted Education	0	
17. Remedial Education	0	
18. ELL Incremental Costs	0	
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	0	
21. Career Education	0	
22. Total (lines 15-21)	839,517	0

\* Formerly reported as Mental Retardation

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

Actual Expenditures for all Gifted Programs:	
K-8	\$
9-12	\$
Total	\$ 0

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	30,000
2. Federal Audit Expenditures - All Funds	6330	26,424

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2012	\$ 0
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G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2012	\$ 0
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H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2012	\$ 0
-------------------------------------	------

I. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts  
for **high school students only** (objects 6561 & 6565)
2. Tuition to Other Arizona District  
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)
10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0

			0
			0

			0
			0
			0
0	0	0	0

Instructions

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

		Programs 100-600										Programs 700-900	
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, and 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6830	Interest 6840, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 020-799												Total	
1000 Instruction	1.	1,708,823	496,458	308,463	598,831	1,195,951	16,097					4,324,623	1.
2000 Support Services													
2100 Students	2.	137,312										137,312	2.
2200 Instructional Staff	3.	1,654,542										1,654,542	3.
2300 General Administration	4.	0										0	4.
2400 School Administration	5.	112,637										112,637	5.
2500, 2900 Central Services, Other	6.	20,199										20,199	6.
2600 Operation and Maintenance of Plant	7.	31,546										31,546	7.
2700 Student Transportation	8.											0	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	23,931										23,931	9.
3200 Enterprise Operations	10.											0	10.
3300 Community Services Operations	11.											0	11.
3400 Bookstore Operations	12.											0	12.
4000 Facilities Acquisition and Construction	13.											0	13.
5000 Debt Service	14.											0	14.
Total (lines 1-14)	15.	3,688,990	496,458	308,463	598,831	1,195,951	16,097	0	0	0	0	6,304,790	15.

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	
1. Regular Education (Programs 100, 280, and 520)	4,412,510	113,382	171,657	1.
2. Special Education (Programs 200-230, 250, and 300)	238,436	12,582		2.
3. Vocational Education (Programs 270 and 540)				3.
4. Other Programs (Programs 240, 260, 265, 510, 530, and 540)				4.
5. Cocurricular Activities, Athletics, and Other (Program 600)	55,000			5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	68,389	6.
7. Number of FTE-Certified Teachers			7.
8. Number of FTE-Contract Teachers		3	8.

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6730 Equipment		3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction		5.

**SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT**

I certify that the Annual Financial Report of \_\_\_\_\_ District, \_\_\_\_\_  
County, for fiscal year 2012 was approved by the Governing Board on \_\_\_\_\_, 2012, and  
that the complete Annual Financial Report may be reviewed by contacting \_\_\_\_\_ at the  
District Office, telephone \_\_\_\_\_, during normal business hours.

**1. Average Daily Membership**

(ADM):

Attending  
Resident

Primary  
0.0000

**CTDS NUMBER**

2011

Secondary  
0.0000

040220000

2012

**2. 2012 Tax Rates:**

ADE/AG 41-202S Rev. 8/12-FY 2012

\_\_\_\_\_  
President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				6,542,550	6,082,629	
Special Education				839,517	839,517	
Spec. Ed., ESEA, Title VIII				0	0	
Pupil Transportation				0	218,839	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
Maintenance and Operation Total	156,620	6,157,909	640,103	7,382,067	7,140,985	(186,353)
Classroom Site Funds	125,476	397,945		624,092	117,702	405,719
Instructional Improvement	151,697	58,738		155,000	54,325	156,110
Unrestricted Capital Outlay	2,678,166	10,380	0	2,859,450	103,234	2,585,312
Soft Capital Allocation	1,468,940	346,045	0	401,161	864	1,814,121
Adjacent Ways	0	0	0	0	0	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
Building Renewal	0	0		30,000	0	0
New School Facilities	0	0		0	0	0
Federal Projects	13,615,829	13,362,548	(347,199)	24,690,354	14,235,390	12,395,788
State Projects	6,581	15,746		146,765	13,211	9,116
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	45,320	198	0	57,500	0	45,518
Food Service	33,724	926,586	0	725,000	749,747	210,563
Civic Center	62,113	1,529	(600)	65,000	0	63,042
Community School	703	3	0	1,000	0	706
Auxiliary Operations	2,518	38,116	0	40,000	37,525	3,109
Extracurricular Activities Fees	871	4	0	1,000	0	875
Gifts and Donations	19,020	177,962	0	265,000	173,588	23,394
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	3,192	14	0	3,500	360	2,846
School Opening	0	0	0	0	0	0
Insurance Proceeds	102,482	451	0	110,000	0	102,933
Textbooks	4,507	20	0	5,000	0	4,527
Litigation Recovery	139,183	510	(31,675)	160,000	78,218	29,800
Indirect Costs	273,558	810	441,786	500,000	354,522	361,632
Unemployment Insurance	45,265	197	0	50,000	0	45,462
Teacherage	89,589	105,849	0	250,000	106,296	89,142
Insurance Refund	19,043	83	0	20,000	0	19,126
Grants and Gifts to Teachers	11,685	51	0	12,000	0	11,736
Advertisement	10,910	48	0	12,000	0	10,958
Joint Technical Education	58,147	123,873	0	140,000	147,773	34,247
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	0	0	35,000	0	0
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	47,479	15,907			13,579	49,807
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	1,788,828	187,250	0	2,000,000	1,976,078	0

**DISTRICT NAME** San Carlos Unified School

**COUNTY** Gila

**CTDS NUMBER** 040220000

**FY 2012  
STATE OF ARIZONA**



**SUPPLEMENT TO  
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT  
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR**

**SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII**

**SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]**

**JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER  
(A.R.S. §15-910.01)**

**ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES FOR SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520); AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures			Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals	
								Budget	Actual
<b>300 Special Education Disability ESEA, Title VIII</b>									
1000 Instruction	1.							0	0
2000 Support Services									
2100 Students	2.							0	0
2200 Instructional Staff	3.							0	0
2300 General Administration	4.							0	0
2400 School Administration	5.							0	0
2500 Central Services	6.							0	0
2600 Operation & Maintenance of Plant	7.							0	0
2900 Other	8.							0	0
3000 Operation of Noninstructional Services	9.							0	0
<b>Total (lines 1-9) (must agree with the AFR page 2, line 25)</b>		10.	0	0	0	0	0	0	0
<b>520 Special K-3 Program Override</b>									
1000 Instruction	11.							0	0
2000 Support Services									
2100 Students	12.							0	0
2200 Instructional Staff	13.							0	0
2300 General Administration	14.							0	0
2400 School Administration	15.							0	0
2500 Central Services	16.							0	0
2600 Operation & Maintenance of Plant	17.							0	0
2900 Other	18.							0	0
3000 Operation of Noninstructional Services	19.							0	0
<b>Total (lines 11-19) (must agree with the AFR page 2, line 28)</b>		20.	0	0	0	0	0	0	0
<b>540 Joint Career and Technical Ed. and Vocational Ed. Center</b>									
1000 Instruction	21.							0	0
2000 Support Services									
2100 Students	22.							0	0
2200 Instructional Staff	23.							0	0
2300 General Administration	24.							0	0
2400 School Administration	25.							0	0
2500 Central Services	26.							0	0
2600 Operation & Maintenance of Plant	27.							0	0
2900 Other	28.							0	0
3000 Operation of Noninstructional Services	29.							0	0
<b>Total (lines 21-29) (must agree with the AFR page 2, line 32)</b>		30.	0	0	0	0	0	0	0

UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR  
SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520); AND  
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures				Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals		
									Budget	Actual	
<b>300 Special Education Disability ESEA, Title VIII</b>											
1000 Instruction	1.								0	0	1.
2000 Support Services	2.								0	0	2.
3000 Operation of Noninstructional Services	3.								0	0	3.
4000 Facilities Acquisition and Construction	4.								0	0	4.
5000 Debt Service	5.								0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	0	6.
<b>520 Special K-3 Program Override</b>											
1000 Instruction	7.								0	0	7.
2000 Support Services	8.								0	0	8.
3000 Operation of Noninstructional Services	9.								0	0	9.
4000 Facilities Acquisition and Construction	10.								0	0	10.
5000 Debt Service	11.								0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	0	12.
<b>540 Joint Career &amp; Technical Ed. &amp; Vocational Ed. Center</b>											
1000 Instruction	13.								0	0	13.
2000 Support Services	14.								0	0	14.
3000 Operation of Noninstructional Services	15.								0	0	15.
4000 Facilities Acquisition and Construction	16.								0	0	16.
5000 Debt Service	17.								0	0	17.
Subtotal (lines 13-17)	18.	0	0	0	0	0	0	0	0	0	18.
<b>TOTAL EXPENDITURES</b>											
(lines 6, 12, and 18)	19.	0	0	0	0	0	0	0	0	0	19.

ENGLISH LANGUAGE LEARNERS

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

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

# AFR Instructions

Page	Reference	
General		These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. <b>To navigate back to the forms, press the Alt and back arrow keys.</b>
		Budget amounts should be taken from the district’s most recently revised, adopted FY 2012 expenditure budget, which has been submitted to ADE.
		All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.
		Revenues must include cash receipts through June 30, 2012, and accrued revenues received during the 60-day period following fiscal year-end. Examples of accrued revenues are:  1) FY 2011 Statewide recalculation adjustments made in December 2012, as described in School Finance Memorandum 12-026; 2) federal reimbursements for meals served in FY 2012; 3) property taxes collected during the 60-day period for levies of prior fiscal years; 4) tuition received during the 60-day period for students attending the district during FY 2012; 5) FY 2012 CSF revenues received during the 60-day period; 6) September and November 2011, and March, April, and June A (partial) 2012 state aid apportionment payments made in FY 2013, pursuant to Laws 2011, Ch. 24, §133.
		Expenditures must include cash disbursements through June 30, 2012, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2012, for goods and services received on or before June 30, 2012.
		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, 2012. Districts must reconcile their accounting records to those maintained by the CSS before completing the AFR. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2012, 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.
Cover	Name, County, CTDS Number	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.
1	Line 1	The beginning fund balances at July 1, 2011, should be the ending balances reported on the AFR for FY 2011, if the ending balances were reported correctly, or the district may compute them as follows:  Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/11. Plus: Accrued revenues as of 6/30/11, received during the 60-day period following 6/30/11. Less: Payments made during the 60-day period following 6/30/11, for goods and services received on or before 6/30/11, but not paid for by that date.
1	Footnotes 1 and 3	The beginning and ending fund balances for the Maintenance and Operation (M&O) Fund should include the amount of the M&O Fund revolving account cash balance on hand at July 1, 2011, and June 30, 2012, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).



# AFR Instructions

Page	Reference	
1	Lines 5 through 16	Districts should not include tuition or transportation fee revenues in the Soft Capital Allocation (SCA) Fund as they will not be included in ADE's budget calculations.  Additionally, districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O, Unrestricted Capital Outlay (UCO), or SCA funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Lines 25 and 26	The amounts reported in the actual column (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts shown on the most recent, ADE report, APOR 64-1.
1	Line 29	<b>Do not include</b> Federal Impact Aid and American Recovery and Reinvestment Act (ARRA) revenues received (Grants and Education Jobs Fund) on this line. ARRA-Grants and ARRA-Education Jobs revenues should be reported in the applicable funds/fund groups on page 5.
1	Line 39	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate taxes.
1	Line 42	Total expenditures should be obtained for each fund from the following pages within the AFR: M&O page 2, line 33; UCO page 4, line 10; SCA page 6, line 27; Adjacent Ways page 6, line 26; and Debt Service page 6, line 38.
2	Lines 12 and 13	Program 630 and Programs 700, 800, 900 budget amounts were reported in total on the expenditure budget; however, they should be presented separately for AFR purposes. <b>Formulas are not included to pull amounts from the Expenditure Budget, therefore, budgeted amounts for these lines must be entered manually.</b>
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that cause the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special Education Disability ESEA, Title VIII, Special K-3 Program Override, and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
4	Other Funds—Required Capital Expenditure Detail for Funds 625, 630, 690, & 695	In accordance with A.R.S. 15-904(B) detailed budgeted and actual expenditures from the SCA (625), Bond Building (630), Building Renewal (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total expenditures for each fund will be included in the Other Funds table on page 6. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 1-10, the amount should be reported as "Other." Therefore, the budgeted and actual expenditures for each fund reported on lines 1-10 must agree to the total amounts reported on line 14, by fund.
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 625, 630, and 695. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of the project upon completion by the <u>anticipated</u> total square footage of the project upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of the project upon completion by the total <u>actual</u> square footage of the project.

**AFR Instructions**

<b>Page</b>	<b>Reference</b>	
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, 2012. 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, 2012. This amount will not appear on the capital assets list as of June 30, 2012, as these amounts are not recorded on the list until the project(s) is completed.
5	Fund Transfers (Out) 6910 & 6930	<b>Transfers-out must be entered as negative numbers (with a minus) on this page. Transfer amounts should not be included in the actual expenditures column.</b>
5	Federal Projects ARRA Grants	Transactions related to ARRA grant monies, should be included in the applicable federal project lines. Districts should have used a separate fund within the existing assigned fund ranges for each ARRA grant. If there was not available space within a fund range, districts should have assigned a fund number for that grant within the Other Federal Projects 300-399 fund range. See page 7, Section F for more detailed reporting of ARRA Grant expenditures.
5	E-Rate and Impact Aid Funds Lines 15 and 16	Please indicate the fund number that has been assigned to the E-Rate and Impact Aid Funds on lines 15 and 16, respectively. Note: Effective July 1, 2012, districts must use the fund numbers designated in the July 2011 USFR Chart of Accounts revision (374–E-Rate and 378–Impact Aid); however, districts were encouraged to implement the assigned fund numbers earlier.
5	Other Federal Projects Line 17	Districts that spent monies in FY 2012 from the federal education jobs fund program, should have tracked these monies separately in their accounting systems in an "ARRA Education Jobs" Fund within the Other Federal Projects 300-399 fund range. See page 7, Section F for more detailed reporting of ARRA Education Jobs Fund expenditures.
6	Other Funds Table	Actual expenditures for the Soft Capital (625), Bond Building (630), Building Renewal (690), and New School Facilities (695) Funds should include all expenditures reported on page 4 for the required capital expenditure detail <u>and</u> any other expenditures from these funds.
6	Fund Transfers In (Out) 5200 (6930)	<b>Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page. Transfer amounts should not be included in the actual expenditures column.</b>
6	Internal Service Funds - IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section B— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, <b>not</b> the amount approved by the county.

# AFR Instructions

Page	Reference	
7	Section C— Current Expenditures by Category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction’s Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the “per pupil” amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education. (e.g., M&amp;O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, land and improvements, buildings and improvements, furniture, equipment, technology, vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>
7	Section F— ARRA Grant and Education Jobs Expenditures	<p>If the district spent any ARRA monies (i.e., ARRA Education Jobs, ARRA Title I Grant, or ARRA IDEA Grant revenue) in FY 2012, from current revenues or from ARRA revenues remaining from previous years, the related expenditures should be reported in the corresponding column.</p> <p>Amounts included in the ARRA Education Jobs column should <b>not</b> be included in the ARRA Grants column. The ARRA Grants and Education Jobs expenditures reported here should also be included in the applicable Federal Project Funds 100-399 on page 5.</p>
7	Section G— Funds 525 and 526	<p>Amounts reported in this section provide the detail needed to determine the percentage of every dollar spent in the classroom, as required by A.R.S. §41-1279.03, for the Auxiliary Operations and Extracurricular Activities Fees Tax Credit Funds. The total for each fund should agree to the total actual expenditures reported for these funds in the “Other Funds” section on page 6, lines 10 and 11.</p>
8	Section A— Enrollment of Gifted Pupils	<p>The total unduplicated enrollment reported in Section B cannot be greater than the total duplicated enrollment reported in Section A.</p>
8	Section C— Special Ed. Programs by Type	<p>Report all M&amp;O and SCA Fund monies spent for special education (Program 200) operational expenditures in the Actual column to assist ADE in the maintenance of effort calculations for all special education expenditures. Districts should <b>not</b> include expenditures for capital items for special education purposes in this table. <b>Note: The budget column only includes M&amp;O expenditures as districts are not required to budget SCA expenditures to the program level.</b> The actual amounts allocated to individual programs should be calculated by the same method used to allocate individual program costs to the budget. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p>

# AFR Instructions

Page	Reference	
8	Section E— Expenditures for Audit Services	<p><b>Do not include</b> the costs of consulting or other services paid to audit firms (e.g., application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification) in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On <b>Line E.1</b>, enter the <u>actual</u> M&amp;O Fund expenditures paid in FY 2012 related to audits of nonfederal funds, including additional audit expenditures incurred as a result of ARRA-SFSF monies received.</p> <p>On <b>Line E.2</b>, enter the total <u>actual</u> federal audit service expenditures paid in FY 2012 from <u>all funds</u>, excluding amounts reported on Line E.1 for M&amp;O expenditures for ARRA-SFSF related audit costs.</p>
8	Sections G and H	Do <b>not</b> report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on these lines.
8	Section I—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on <b>paid tuition invoices</b>, including operations, capital, and debt.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9.</p>
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS data is also used by researchers and government policymakers to address important education policy and research issues.
9	Additional Information for NPEFS Reporting	<p>Report <b>all</b> expenditures from <b>funds 020 through 799</b>. The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records.</p> <p><b>Do not include</b> expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, <b>do not include</b> expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds not reported in the NPEFS.</p>
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Teacher Salaries Lines 1-5	<p>Report base salaries (including CSF Performance Pay and Career Ladder addenda), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and contract teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program.</p> <p>If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.</p>
9	Other Items Textbooks Line 6	Report expenditures for textbooks, periodicals and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.

# AFR Instructions

Page	Reference	
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2011 and FY 2012 from the district's copies of ADE's ADM Attending Summary reports (ADMS 45-2). Obtain total Resident ADM for FY 2011 and FY 2012 from the Recalculated State Aid ADM Counts reports (ADMS 46-1), 100th-day counts. Both reports are available on ADE's Web site at the link below: <a href="http://www.ade.az.gov/districts">www.ade.az.gov/districts</a>
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 32 and 33.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 5, State Projects, line 29.
Summary	School Plant Funds	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 6, Other Funds, lines 5 through 7, and 30.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 31.
Supplement Page 1	Program 520 Special K-3  Program Overrides Only	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 11-19.  Do <b>not</b> include expenditures from any Special Program Override approved pursuant to A.R.S. §15-482 for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 4, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.

## Helpful Hints for Using the AFR Forms in Excel

### Format and View Options

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

### File Integrity

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

- Rows and columns should **not** be added to or deleted from the forms
- Information should **not** be copied and pasted from prior year's forms, as it can cause merged cells to unmerge and may result in duplicate reporting of expenditures, and/or the value being placed into a cell reference that is different than where ADE's processing system is expecting it, and
- Sheet tabs should **not** be renamed.

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

### Printing

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

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

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