



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 2016

Signature/Date lines for Board Members: Ben Barber, Mike Hayhurst, Keith Guinn, Joanne Coppola, James Dotson.

The Annual Financial Report file(s) for FY 2016 uploaded to the Arizona Department of Education's Web site on September 14, 2016 contain(s) the data for the AFR described above. Date

Signature lines for Superintendent (Robert Devere) and Business Manager (John Livingston), including contact information like phone number and email.

Table with 2 columns: Fund Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

DISTRICT NAME Tombstone USD

COUNTY Cochise

CTDS NUMBER 020201000

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	(1,286,572)	512,148	1	0	1.
2.	3,091,850	6,724	674		2.
3.	0				3.
4.	0	0			4.
5.	0	0			5.
6.	336,924	5,285			6.
7.	0				7.
8.	0				8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.		623			17.
18.	(7,892)				18.
19.	3,420,882	12,632	674	0	19.
20.	0	0			20.
21.	264,477	10,950			21.
22.	0				22.
23.					23.
24.	264,477	10,950			24.
25.	3,452,508	148,964			25.
26.	465,550				26.
27.	0	2,331			27.
28.	3,918,058	151,295		0	28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.	44,281				35.
36.	44,281			0	36.
37.	7,647,698	174,877	674	0	37.
38.					38.
39.	1,680				39.
40.					40.
41.	6,362,806	687,025	675	0	41.
42.	5,668,289	174,878	674	0	42.
43.	251,992				43.
44.	5,920,281	174,878	674	0	44.
45.	442,525	512,147	1	0	45.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) Refund Prior Year Expense + MISC.

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) State Impact Assistance

Subtotal (lines 25-27)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify) State Impact Assistance

Subtotal (lines 29-35)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ _____ at 7/1/15.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$ _____
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$ _____ at 6/30/16.

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.	1,399,573	459,547	13,987	15,629	1,359	2,040,584	1,890,095	1,901,858	-0.6%
2000 Support Services										
2100 Students	2.	127,889	53,464	1,811	2,741	0	196,449	185,905	247,385	-24.9%
2200 Instructional Staff	3.	32,100	9,648	1,778	323	0	52,634	43,849	57,885	-24.2%
2300 General Administration	4.	128,651	38,688	328,739	469	(849)	295,664	495,698	309,014	60.4%
2400 School Administration	5.	283,966	98,517	15,179	2,797	0	275,661	400,459	450,641	-11.1%
2500 Central Services	6.	213,224	98,733	142,178	4,936	6,631	659,624	465,702	521,397	-10.7%
2600 Operation & Maintenance of Plant	7.	219,178	76,840	110,979	196,309	0	717,055	603,306	723,905	-16.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	7,138	2,665	0	565	0	0	10,368	28,158	-63.2%
6100 School-Sponsored Cocurricular Activities	10.	14,108	2,573	0	0	0	18,758	16,681	14,415	15.7%
6200 School-Sponsored Athletics	11.	75,979	13,471	28,433	5,369	0	162,948	123,252	171,065	-28.0%
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	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	2,501,806	854,146	643,084	229,138	7,141	4,419,377	4,235,315	4,425,723	-4.3%
200 Special Education										
1000 Instruction	15.	311,960	115,519	3,236	6,597	0	492,966	437,312	435,450	0.4%
2000 Support Services										
2100 Students	16.	51,004	16,563	224,476	3,672	0	318,793	295,715	274,850	7.6%
2200 Instructional Staff	17.	2,268	496	2,347			853	5,111	5,068	0.8%
2300 General Administration	18.	0	421	0	18	0	0	439	0	--
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	306	670	0	952	976	1,201	-18.7%
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	968	0	0	0	968	0	--
Subtotal (lines 15-23)	24.	365,232	132,999	231,333	10,957	0	813,564	740,521	716,569	3.3%
400 Pupil Transportation	25.	305,451	151,001	63,496	143,211	0	649,202	663,159	772,420	-14.1%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	18,450	4,853	0	6,652	0	29,955	29,955	30,175	-0.7%
Total Expenditures (lines 14, 24-27, 30-32)	33.	3,190,939	1,142,999	937,913	389,958	7,141	5,912,098	5,668,950	5,944,887	-4.6%

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	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	81,011										
Interest Income	2.	34										
Total Revenues (lines 1 and 2)	3.	81,045										
Expenditures												
100 Regular Education	4.											
1000 Instruction	4.		70,756	13,759				99,934	84,515	74,956	12.8%	
2100 Support Services - Students	5.							0	0	573	-100.0%	
2200 Support Services - Instructional Staff	6.							0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		70,756	13,759				99,934	84,515	75,529	11.9%	
200 Special Education	8.											
1000 Instruction	8.		1,412	278				18,800	1,690	2,290	-26.2%	
2100 Support Services - Students	9.							0	0	572	-100.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		1,412	278				18,800	1,690	2,862	-41.0%	
Other Programs (Specify)	12.							0	0	0	0.0%	
1000 Instruction	12.							0	0	0	0.0%	
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.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	17,322	81,045	72,168	14,037			118,734	86,205	78,391	10.0%	12,162
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	162,022										
Interest Income	18.	78										
Total Revenues (lines 17 and 18)	19.	162,100										
Expenditures												
100 Regular Education	20.											
1000 Instruction	20.		147,454	29,020				194,682	176,474	143,102	23.3%	
2100 Support Services - Students	21.							0	0	667	-100.0%	
2200 Support Services - Instructional Staff	22.							0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		147,454	29,020				194,682	176,474	143,769	22.7%	
200 Special Education	24.											
1000 Instruction	24.		3,062	602				37,600	3,664	2,664	37.5%	
2100 Support Services - Students	25.							0	0	665	-100.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		3,062	602				37,600	3,664	3,329	10.1%	
Other Programs (Specify)	28.							0	0	0	0.0%	
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.	42,333	162,100	150,516	29,622			232,282	180,138	147,098	22.5%	24,295
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	162,022										
Interest Income	34.	56										
Total Revenues (lines 33 and 34)	35.	162,078										
Expenditures												
100 Regular Education	36.											
1000 Instruction	36.		135,507	26,677				269,132	162,184	101,512	59.8%	
2100 Support Services - Students	37.							0	0	787	-100.0%	
2200 Support Services - Instructional Staff	38.							0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		135,507	26,677	0	0		269,132	162,184	102,299	58.5%	
200 Special Education	40.											
1000 Instruction	40.		2,358	465				37,703	2,823	6,055	-53.4%	
2100 Support Services - Students	41.							0	0	1,759	-100.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		2,358	465	0	0		37,703	2,823	7,814	-63.9%	
530 Dropout Prevention Programs	44.											
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)	45.							0	0	0	0.0%	
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.	31,521	162,078	137,865	27,142	0	0	306,835	165,007	110,113	49.9%	28,592
Total Classroom Site Funds (lines 16, 32, and 48)	49.	91,176	405,223	360,549	70,801	0	0	657,851	431,350	335,602	28.5%	65,049

(1) For FY 2016, 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 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	11,835	2,339			0	221,917	14,174	55,785	-74.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	0			0	61,773	0	1,181	-100.0%
2300, 2400, 2500, 2900 Administration	4.	0		30,442		0	0	46,782	30,442	47,564	-36.0%
2600 Operation & Maintenance of Plant	5.	0		0			0	56,832	0	23,857	-100.0%
2700 Student Transportation	6.	0		14,123			0	90,991	14,123	49,465	-71.4%
3000 Operation of Noninstructional Services	7.	0		2,838			0	12,435	2,838	9,335	-69.6%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0	0.0%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	11,835	49,742	0	0	0	490,730	61,577	187,187	-67.1%

(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

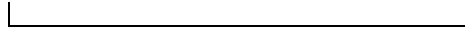
OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	490,730		0		0	0
6150 Classified Salaries	2.	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0
6731 Furniture and Equipment	7.	144,987	0	0	0	0	0
6734 Vehicles	8.	67,253	0	0	0	0	0
6737 Technology-Related Hardware and Software	9.	0	49,743	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0
Total (lines 2-11)	12.	212,240	49,743	0	0	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	13.	0		0			
New Construction	14.	0		0		0	
Other	15.	0	49,743	0		0	
Total (lines 13-15)	16.	Must equal line 12	49,743	0	0	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$2,419,990
Buildings and Improvements	\$10,706,255
Furniture, Equipment, Vehicles, and Technology	\$760,319
Construction in Progress	\$18,200
Total	\$13,904,764



FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	0	182,601		192,500	182,601	0
140-150 ESEA Title II - Prof. Development and Technology	(3,630)	68,344		40,850	64,756	(42)
160 ESEA Title IV - 21st Century Schools	0			3,500	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	0			0	0	0
190 ESEA Title III - Limited English & Immigrant Students	1,648	1,016	(1,649)	4,429	1,015	0
200 ESEA Title VII - Indian Education	0			0	0	0
210 ESEA Title VI - Flexibility and Accountability	0			0	0	0
220 IDEA Part B	0	155,570	(11,871)	221,559	175,457	(31,758)
230 Johnson-O'Malley	0	8,904		10,500	0	8,904
240 Workforce Investment Act	0			0	0	0
250 AEA-Adult Education	0			0	0	0
260-270 Vocational Education - Basic Grants	(3,858)	15,647		12,500	14,981	(3,192)
280 ESEA Title X - Homeless Education	0			0	0	0
290 Medicaid Reimbursement	2,394	49,053		46,000	44,926	6,521
374 E-Rate	14,756	101,345		83,500	97,705	18,396
378 Impact Aid	8,553	3,934		12,000	24,919	(12,432)
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	(21,373)	79,155	(31)	18,500	37,324	20,427
Total Federal Project Funds (lines 1-17)	(1,510)	665,569	(13,551)	645,838	643,684	6,824
STATE PROJECTS						
400 Vocational Education	6,338	17,489		33,475	23,773	54
410 Early Childhood Block Grant	0			0	0	0
420 Ext. School Yr. - Pupils with Disabilities	0			0	0	0
425 Adult Basic Education	0			0	0	0
430 Chemical Abuse Prevention Programs	0			0	0	0
435 Academic Contests	0			0	0	0
450 Gifted Education	96			0	0	96
460 Environmental Special Plate	0			0	0	0
465-499 Other State Projects	1,643	11,291		125,000	12,506	428
Total State Project Funds (lines 19-27)	8,077	28,780		158,475	36,279	578
Total Federal and State Projects (lines 18 and 28)	6,567	694,349	(13,551)	804,313	679,963	7,402

(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 (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service 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, and may not receive any transfers in.

	1.	BEGINNING	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER	ENDING FUND	1.
		FUND BALANCE	FINANCING SOURCES	IN (OUT)	FINANCING USES	BALANCE	
		ACTUAL	(excluding 5200)	5200 (6930)	(excluding 6910 and 6930)	ACTUAL	
OTHER FUNDS							
020 Instructional Improvement	1.	62,149	39,462		36,903	24,336	77,275
050 County, City, and Town Grants	2.	0	0		0	0	0
071 Structured English Immersion (1)	3.	13,844	19		14,355	2,895	10,968
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant (Lease over 1 year)	5.	11,239	10,000		1,200	16,763	4,476
505 School Plant (Lease 1 year or less)	6.	5,766	7		0	0	5,773
506 School Plant (Sale)	7.	7,925	10		300,000	0	7,935
515 Civic Center	8.	10,827	17		8,500	1,002	9,842
520 Community School	9.	(10,785)	1,600		0	5,082	(14,267)
525 Auxiliary Operations	10.	24,394	27,261		24,500	14,876	36,779
526 Extracurricular Activities Fees Tax Credit	11.	177,041	35,233		170,244	43,419	168,855
530 Gifts and Donations	12.	44,135	14,868	(24,969)	14,500	18,756	15,278
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0	0		0	0	0
540 Fingerprint	14.	0	0		0	0	0
545 School Opening	15.	0	0		0	0	0
550 Insurance Proceeds	16.	53,604	7,373		25,650	5,447	55,530
555 Textbooks	17.	1,341	2		500	0	1,343
565 Litigation Recovery	18.	4,252	7		20,000	0	4,259
570 Indirect Costs	19.	44,367	12,293		32,000	47,977	8,683
575 Unemployment Insurance	20.	8,661	14		8,000	0	8,675
580 Teacherage	21.	0	0		0	0	0
585 Insurance Refund	22.	79,159	435		14,500	19,000	60,594
590 Grants and Gifts to Teachers	23.	3,746	6		0	0	3,752
595 Advertisement	24.	0	0		0	0	0
596 Joint Technical Education	25.	45,769	225,055		196,554	77,115	193,709
620 Adjacent Ways	26.	1	674		10,000	0	675
630 Bond Building	27.	0	0		0	0	0
639 Impact Aid Revenue Bond Building	28.	0	0		0	0	0
640 School Plant-Special Construction	29.	0	0		0	0	0
650 Gifts and Donations—Capital	30.	0	0		0	0	0
660 Condemnation	31.	0	0		0	0	0
665 Energy and Water Savings	32.	(85,203)	251,992		75,000	147,260	19,529
686 Emergency Deficiencies Correction	33.	0	0		0	0	0
691 Building Renewal Grant	34.	8,265	64,467		25,000	64,837	7,895
695 New School Facilities	35.	3,782	0		0	0	3,782
700 Debt Service	36.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	37.	0	0		0	0	0
850 Student Activities	38.	0	0		0	0	0
Other _____	39.				0	0	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.		0		0	0	0
955 Intergovernmental Agreements	2.		0		0	0	0
9__ OPEB	3.		0		0	0	0
9__ _TRANS School to Work____	4.	22,133	41,176		0	64,667	(1,358)

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	20,544	
Dropout Prevention Programs	0	
Instructional Improvement Programs	16,359	
Total Expenditures (lines 1-4)	36,903	0

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

DISTRICT NAME Tombstone USD

COUNTY Cochise

CTDS NUMBER 020201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2015	\$1,554,863	1.
2. Bonds issued during FY 2016 (Object 5110)	0	2.
3. Bonds retired during FY 2016 (Object 6831)	162,335	3.
4. Bonds Outstanding, June 30, 2016	\$1,392,528	4.
5. Short-term Debt Outstanding, July 1, 2015		5.
6. Short-term Debt Outstanding, June 30, 2016		6.

B. District Assessed Valuation and Other District Information

1. FY 2016 Assessed Valuations and Tax Rates			
a. Primary	\$57,444,671	Tax Rate	6.9100
b. Secondary	\$56,778,343	Tax Rate	0.0000
2. Number of Schools			3
3. Actual Days in Session			180
4. Area of School District (Square Miles)			

(Report this WHETHER OR NOT district changed boundaries in FY 2016)

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)	\$3,364,364
2. Classroom Supplies (Function 1000, Object Code 6600)	\$126,733
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,349,540
4. Support Services—Students (Function 2100)	\$520,511
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$1,985,249
6. Total Current Expenditures	\$7,346,397

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 \$ _____

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) _____

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

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

- 1. Quantitative Reasoning
- 2. Verbal Reasoning
- 3. Nonverbal Reasoning
- 4. Total Duplicated Enrollment (lines 1-3)

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1.														0
2.														0
3.														0
4.	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

- 1. Autism
- 2. Emotional Disability
- 3. Hearing Impairment
- 4. Other Health Impairments
- 5. Specific Learning Disability
- 6. Mild, Moderate, or Severe Intellectual Disability
- 7. Multiple Disabilities
- 8. Multiple Disabilities with Severe Sensory Impair.
- 9. Orthopedic Impairment
- 10. Developmental Delay
- 11. Preschool Severe Delay
- 12. Speech/Language Impairment
- 13. Traumatic Brain Injury
- 14. Visual Impairment
- 15. Subtotal (lines 1-14)
- 16. Gifted Education
- 17. Remedial Education
- 18. ELL Incremental Costs
- 19. ELL Compensatory Instruction
- 20. Vocational and Technological Education
- 21. Career Education
- 22. Total (lines 15-21)

PROGRAM	PROGRAM	
200	200	
BUDGET	ACTUAL	
53,772	132,445	1.
34,829	42,537	2.
0	3,455	3.
25,336	76,885	4.
496,771	94,256	5.
24,553	78,561	6.
6,471	24,351	7.
0	68,453	8.
19,884	32,561	9.
21,331	74,881	10.
4,458	24,113	11.
117,668	52,413	12.
8,491	31,634	13.
0	3,976	14.
813,564	740,521	15.
0		16.
0		17.
0		18.
0		19.
0		20.
0		21.
813,564	740,521	22.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund	6350	BUDGET	24,000	ACTUAL	35,243	1.
2. Federal Audit Expenditures - All Funds	6330		8,000			2.

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

Actual Expenditures made in FY 2016 \$ _____

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		0
0	0		0
0	0	0	0

(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 REPORTING

		Programs 100-600									
Funds 020-799		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
1000 Instruction	1.	446,039	127,683	621,142	137,893	128,425	10,953				83,142
2000 Support Services											
2100 Students	2.	7,800	1,493	27,481	1,682	0	0				439
2200 Instructional Staff	3.	73,445	20,972	34,475	4,277	5,084	0				3
2300 General Administration	4.	13,692	2,266	22,922	196	0	0				0
2400 School Administration	5.	2,250	442	3,593	2,798	0	0				239
2500, 2900 Central Services, Other	6.	22,353	6,552	59,627	21,327	69,248	0			0	4,017
2600 Operation and Maintenance of Plant	7.	0	0	1,758	13,200	0	0				4,428
2700 Student Transportation	8.	0	0	9,265	1,965	33,974	0				39,959
3000 Operation of Noninstructional Services											
3100 Food Service Operations	9.	22,560	2,665	377,684	1,933	2,838	0				11,139
3200 Enterprise Operations	10.	0	0	0	0	0	0				0
3300 Community Services Operations	11.										
3400 Bookstore Operations	12.	0	0	0	0	0	0				0
4000 Facilities Acquisition and Construction	13.	0	0	0	0	0	0				0
5000 Debt Service	14.								0	140,446	
Total (lines 1-14)	15.	588,139	162,073	1,157,947	185,271	239,569	10,953	0	0	140,446	143,366

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	1,452,153	127,452	0
2. Special Education (Programs 200-230, 250, and 300-399)	177,181	595	0
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	96,103	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 42,333
7. Number of FTE-Certified Teachers	51
8. Number of FTE-Contract Teachers	0

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	48595
2. 6620-6629 Energy	162309

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	64,837

Technology (All Functions)

1. 6650 Supplies--Technology-Related
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)
3. Subtotal (Lines 1-2)
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)

Programs 700-900		
All Object Codes (excluding 6900)	Total	
0	1,555,277	1.
0	38,895	2.
0	138,256	3.
0	39,076	4.
0	9,322	5.
0	183,124	6.
0	19,386	7.
	85,163	8.
0	418,819	9.
0	0	10.
0	0	11.
0	0	12.
0	0	13.
0	140,446	14.
0	2,627,764	15.

Total	
0	1.
0	2.
0	3.
0	4.

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

23928	1.
79509	2.
103437	3.
7393	4.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

020201000

I certify that the Annual Financial Report of Tombstone Unified School District, Cochise County, for fiscal year 2016 was approved by the Governing Board on October 12, 2016, and that the complete Annual Financial Report may be reviewed by contacting John Livingston at the District Office, telephone 520-457-8392, during normal business hours.

Avg. Daily Membership

2015

2016

Attending

882.673

800.035

2016 Tax Rates:

Primary

Secondary

6.9100

0.0000

ADE/AG 41-202S Rev. 8/16-FY 2016

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				4,419,377	4,235,315	
Special Education				813,564	740,521	
Pupil Transportation				649,202	663,159	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				29,955	29,955	
Maintenance and Operation Total	(1,286,572)	7,647,698	(250,312)	5,912,098	5,668,950	441,864
Classroom Site Funds	91,176	405,223		657,851	431,350	65,049
Instructional Improvement	62,149	39,462		36,903	24,336	77,275
Unrestricted Capital Outlay	512,148	174,877	0	490,730	61,577	625,448
Adjacent Ways	1	674	0	10,000	0	675
Bond Building	0	0	0	0	0	0
Other Capital Funds	(85,203)	251,992	0	75,000	147,260	19,529
New School Facilities	3,782	0		0	0	3,782
Federal Projects	(1,510)	665,569	(13,551)	645,838	643,684	6,824
State Projects	8,077	28,780		158,475	36,279	578
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	13,844	19		14,355	2,895	10,968
Compensatory Instruction	0	0		0	0	0
School Plant Funds	24,930	10,017	0	301,200	16,763	18,184
Food Service	(19,837)	422,830	0	462,561	418,829	(15,836)
Civic Center	10,827	17	0	8,500	1,002	9,842
Community School	(10,785)	1,600	0	0	5,082	(14,267)
Auxiliary Operations	24,394	27,261	0	24,500	14,876	36,779
Extracurricular Activities Fees	177,041	35,233	0	170,244	43,419	168,855
Gifts and Donations	44,135	14,868	(24,969)	14,500	18,756	15,278
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	53,604	7,373	0	25,650	5,447	55,530
Textbooks	1,341	2	0	500	0	1,343
Litigation Recovery	4,252	7	0	20,000	0	4,259
Indirect Costs	44,367	12,293	0	32,000	47,977	8,683
Unemployment Insurance	8,661	14	0	8,000	0	8,675
Teacherage	0	0	0	0	0	0
Insurance Refund	79,159	435	0	14,500	19,000	60,594
Grants and Gifts to Teachers	3,746	6	0	0	0	3,752
Advertisement	0	0	0	0	0	0
Joint Technical Education	45,769	225,055	0	196,554	77,115	193,709
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	8,265	64,467	0	25,000	64,837	7,895
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0		0	0	0
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	22,133	41,176	0	0	64,667	(1,358)

DISTRICT NAME Tombstone USD

COUNTY Cochise

CTDS NUMBER 020201000

**FY 2016
STATE OF ARIZONA**



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

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

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

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

DISTRICT NAME Tombstone USD

COUNTY Cochise

CTDS NUMBER 020201000

**MAINTENANCE AND OPERATION FUND (001) EXPENDITURES
FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			
							Budget	Actual		
520 Special K-3 Program Override										
1000 Instruction	1.						0	0	1.	
2000 Support Services										
2100 Students	2.						0	0	2.	
2200 Instructional Staff	3.						0	0	3.	
2300 General Administration	4.						0	0	4.	
2400 School Administration	5.						0	0	5.	
2500 Central Services	6.						0	0	6.	
2600 Operation & Maintenance of Plant	7.						0	0	7.	
2900 Other	8.						0	0	8.	
3000 Operation of Noninstructional Services	9.						0	0	9.	
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0	10.	
540 Joint Career and Technical Ed. and Vocational Ed. Center										
1000 Instruction	11.						0	0	11.	
2000 Support Services										
2100 Students	12.						0	0	12.	
2200 Instructional Staff	13.						0	0	13.	
2300 General Administration	14.						0	0	14.	
2400 School Administration	15.						0	0	15.	
2500 Central Services	16.						0	0	16.	
2600 Operation & Maintenance of Plant	17.						0	0	17.	
2900 Other	18.						0	0	18.	
3000 Operation of Noninstructional Services	19.						0	0	19.	
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0	20.	

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	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	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
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	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

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

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance	
									Budget	Actual		
Structured English Immersion Fund 071												
Revenues												
3200 Restricted Revenue from State Sources	1.											1.
1500 Investment Income	2.											2.
Total Revenues (lines 1 and 2)	3.	19										3.
Expenditures												
1000 Instruction	4.								14,355	0		4.
2000 Support Services												
2100 Students	5.								0	0		5.
2200 Instructional Staff	6.								0	0		6.
2300 General Administration	7.								0	0		7.
2400 School Administration	8.								0	0		8.
2500 Central Services	9.								0	0		9.
2600 Operation & Maintenance of Plant	10.								0	0		10.
2700 Student Transportation	11.								0	0		11.
2900 Other	12.								0	0		12.
Total (must agree with the AFR page 6, line 3)	13.	0	19	0	0	0	0	0	14,355	0	19	13.
Compensatory Instruction Fund 072												
Revenues												
3200 Restricted Revenue from State Sources	14.											14.
1500 Investment Income	15.											15.
Total Revenues (lines 14 and 15)	16.	0										16.
Expenditures												
1000 Instruction	17.								0	0		17.
2000 Support Services												
2100 Students	18.								0	0		18.
2200 Instructional Staff	19.								0	0		19.
2300 General Administration	20.								0	0		20.
2400 School Administration	21.								0	0		21.
2500 Central Services	22.								0	0		22.
2600 Operation & Maintenance of Plant	23.								0	0		23.
2700 Student Transportation	24.								0	0		24.
2900 Other	25.								0	0		25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	0	26.

AFR Instructions

Page	Reference	Instructions
	Instructions	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.
	Reconciling	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, 2016. 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, 2016, 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.
	Budget Amounts	Budget amounts should be taken from the district's most recently revised, adopted FY 2016 expenditure budget, which has been submitted to ADE. All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.
	Beginning Fund Balances	The beginning balance for each fund at July 1, 2015, should agree to the fund's ending balance reported on the AFR for FY 2015, if the ending balance was reported correctly. If the ending balance on the FY 2015 AFR was incorrect for any fund, districts should compute the beginning balance for such funds as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/15. Plus: Accrued revenues as of 6/30/15, received during the 60-day period following 6/30/15. Less: Payments made during the 60-day period following 6/30/15, for goods and services received on or before 6/30/15, but not paid for by that date.
	Reporting Sub-funds	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.
	Revenue General	Revenues must include cash receipts through June 30, 2016, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are: 1) federal reimbursements received for meals served in FY 2016; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2016; 4) FY 2016 CSF revenues received; 5) FY 2016 state aid apportionment rollover payments made in the beginning of July 2016 (FY 2017), pursuant to Laws 2015, Ch. 8, §142. In addition, revenues must include any cash receipts of FY 2016 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2015 Statewide recalculation adjustments made in October 2015, as described in School Finance Memorandum 16-022.
	Expenditure General	Expenditures must include cash disbursements through June 30, 2016, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2016, for goods and services received on or before June 30, 2016.

AFR Instructions

Page	Reference	Instructions
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.
Cover	Alert	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.
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, 2015, and June 30, 2016, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Line 15	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 through 16 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	Lines 25 and 26	The amounts reported on these lines (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts 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 29	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 39 for instructions for reporting transfers from the Impact Aid Fund.
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 the amount levied as property taxes.
1	Line 42	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 33 and page 4, line 10, respectively. Expenditures must be entered for the Adjacent Ways and Debt Service Funds here <u>and</u> on page 6, line 26 and line 36, respectively.
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.

AFR Instructions

Page	Reference	Instructions
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), and New School Facilities Funds (695). The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for these funds should also be reported in the table above and in the Other Funds table on page 6, as applicable. In addition, these detailed expenditures reported in lines 2-11 must be separately reported 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 reported 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	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, and 695. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2016. 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, 2016. This amount will not appear on the capital assets list as of June 30, 2016, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects	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 135 to account for ESEA Title I monies, that sub-fund's activity should be included in the amounts reported on line 1, Fund 100-130—ESEA Title I—Helping Disadvantaged Children.
5	Fund Transfers In (Out) 5200, 6910 & 6930	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object codes 6910 & 6930) must be entered as negative numbers (with a minus) on this page.
5	State Projects	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 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 19, Fund 400—Vocational Education.
6	Other Funds—Bond Building and New School Facilities Lines 27 & 35	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures reported on page 4 for the required capital expenditure detail and any other expenditures from these funds.

AFR Instructions

Page	Reference	Instructions
6	Fund Transfers In (Out) 5200 (6930)	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.
6	Other Line 39	Expenditures related to monies remaining in Fund 080—Student Success should be reported on line 39—Other, along with any other funds not included elsewhere in the AFR.
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 A—Bonds and Short-term Debt	<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 (revenue object code 5110). Report all principal payments made on such debt during the fiscal year on line 3 (expenditure object code 6831).</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 but no beginning and ending balances 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> <p>This information was added to the AFR to assist with Form 33 reporting to the National Center for Education Statistics.</p>
7	Section C—Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.
7	Section 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>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>
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Program 200) operational expenditures in the Actual column. 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> <p>Amounts reported on lines 1-14 are used by ADE in the IDEA maintenance of effort calculations for special education programs for students with disabilities and impairments. State statute also includes the programs listed on lines 16-21 in the M&O Fund Special Education Subsection for budgetary purposes. Therefore, the total expenditures for all of these programs on line 22 must agree to the total M&O Fund, Program 200 expenditures reported on page 2.</p> <p>This information will assist ADE in requesting additional information on <u>decreases in total spending</u> that cause the appearance of failure to maintain effort. If you have questions about completing this section, please contact ADE 's Exceptional Student Services (ESS)—Funding & Finance at (602) 542-3851 or at the email below:</p> <p>essfunding@azed.gov</p>
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 <u>actual</u> M&O Fund expenditures paid in FY 2016 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total <u>actual</u> federal audit service expenditures paid in FY 2016 from <u>all funds</u>.</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>

AFR Instructions

Page	Reference	Instructions
8	Section F—Tuition	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. -Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable. -All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.
9	General	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.
9	Additional Information for NPEFS Reporting	Report all expenditures from funds 020 through 799 . The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in the NPEFS.
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	Technology Detail	Report expenditures for technology-related supplies coded to object code 6650 on line 1. Technology-related hardware and software costs should be reported on lines 2 and 4. Amounts coded to 6737 or 6738 for items costing less than \$5,000 should be reported on line 2, and amounts coded to 6739 for items costing \$5,000 or more should be reported on line 4. Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.
9	Utilities and Energy Services Detail for Function 2600	Report expenditures for utility services coded to object codes 6410 and 6411 and energy expenditures, such as electricity, gas, coal, and gasoline coded to object codes 6620-6629.
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. 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.

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Page	Reference	Instructions
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.
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 2015 and FY 2016 from ADE's ADM Attending Summary reports (ADMS 45-2), available on ADE's Web site at the link below: www.ade.az.gov/districts
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 31 and 32.
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 28.
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 29.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 30.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 39 and the other Internal Service Funds on AFR page 6, line 4.
Supplement Page 1	Program 520 Special K-3 Program Overrides	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 1-9. Do not include expenditures from any Special Program Override approved pursuant to A.R.S. §15-482 for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 4, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires 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

Protected View and Enabling Content

Some of the Excel files in the AFR package zip file, or prior year budget or AFR files brought into a new folder, may cause warning messages (e.g., protected view, enable content, etc.) to appear on your computer the first time you open the files. The files are safe to use. **If you receive a warning, you will need to make the file a “trusted document” before you will be able to edit the file.** If an untrusted file is open while saving a trusted file, it could cause links between the files to break. If you need further assistance making the files "trusted documents," please work with your IT department as security could be set up differently for your computer or network. The solution is often as simple as clicking on the warning message where indicated and choosing to continue editing the file or enabling content.

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:

- File names should **not** be changed. If the file names are changed, the files may not appropriately link to each other.
- 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.
- Sheet tabs should **not** be renamed.

** Users with an Excel version newer than Excel 2003 should save the file in the “Excel 97-2003 Workbook (*.xls)” format. ADE’s computer system is not able to process files with the .xlsx file extension.

Printing

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

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

If you have any questions or suggestions for improving the forms in future years, please contact Chris Votroubek of the Auditor General’s Office at (602) 553-0333, or email us at the address below:

asd@azauditor.gov.