

DISTRICT NAME Casa Grande Elementary School District

COUNTY Pinal

CTDS NUMBER 110404000



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2021

SIGNATURE/DATE SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on October 15, 2021 contain(s) the data for the AFR described above. Date

Superintendent Signature Business Manager Signature
Dr. JoEtta Gonzales Aaron Whittle
Superintendent (Typed Name) Business Manager (Typed Name)
Aaron Whittle 520.836.2111
District Contact Employee Telephone Number
aaron.whittle@cgesd.org
Email

TOTAL EXPENDITURES BY FUND
1. Maintenance & Operation (from page 2, line 32) \$ 41,688,028
2. Classroom Site Funds (from page 3, line 55) \$ 3,259,889
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 1,721,545

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
 1140 Penalties and Interest on Taxes
 1280 Revenue in Lieu of Taxes
 1311 Tuition from Individuals Excluding Summer School
 1312 Tuition from Individuals for Summer School
 1320 Tuition from Other Arizona Districts
 1330 Tuition from Out-of-State Districts
 1340 Tuition from Other Private Sources (Other than Individuals)
 1350 Tuition from Other Government Sources Within Arizona
 1360 Tuition from Other Government Sources Outside Arizona
 1410 Transportation Fees from Individuals
 1420 Transportation Fees from Other Arizona Districts
 1430 Transportation Fees from Out-of-State Districts
 1440 Transportation Fees from Other Private Sources (Other than Individuals)
 1450 Transportation Fees from Other Government Sources Within Arizona
 1460 Transportation Fees from Other Government Sources Outside Arizona
 1500 Investment Income
 Other (Specify) (2) 1940, 1980, 1990

2000 County

2110 County School Fund
 2120 County Equalization Assistance
 2210 Special County School Reserve Fund
 Other (Specify) 2200

3000 State

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

4000 Federal

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

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	Maintenance and Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Bond Building Fund 630	Debt Service Fund 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	4,854,352	293,536	427	5,362,568	397,521
2.	11,247,966	875,300	9		2,399,149
3.	0				
4.	795,758	25,672	0		158,483
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	6,051	206	2	0	29,596
19.	4,403	177	0	0	(1)
20.	12,054,178	901,355	11	0	2,587,227
21.	0	0			
22.	1,881,968	63,808			
23.	0	0			
24.	351,023	0			
25.	2,232,991	63,808			
26.	396,641	0			
27.	26,790,231	832,800			
28.	1,203,770	37,531			
29.	0	0			0
30.	28,390,642	870,331			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	42,677,811	1,835,494	11	0	2,587,227
39.	0				0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	47,531,143	2,129,030	438	5,362,568	2,984,748
43.	41,688,028	1,721,545	0	1,287,141	2,656,550
44.	0	0	0	0	0
45.	41,688,028	1,721,545	0	1,287,141	2,656,550
46.	5,843,115	407,485	438	4,075,427	328,198

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$4,127 at 7/1/20.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$2,759
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$4,127 at 6/30/21.
- (4) Debt Service Fund, interest expenditures amount: \$2,656,550

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.	9,896,753	3,945,804	492,981	183,906	50	17,625,000	14,519,494	16,332,911	-11.1%
2000 Support Services										
2100 Students	2.	872,234	347,148	158,487	8,019	0	1,493,000	1,385,888	1,351,641	2.5%
2200 Instructional Staff	3.	942,447	299,492	49,964	22,424	915	1,195,000	1,315,242	1,509,775	-12.9%
2300 General Administration	4.	447,512	132,567	352,940	1,666	19,412	926,250	954,097	544,177	75.3%
2400 School Administration	5.	2,077,381	694,281	64,287	8,513	4,513	2,829,000	2,848,975	2,557,794	11.4%
2500 Central Services	6.	1,260,076	420,586	572,096	140,709	40,266	2,525,000	2,433,733	2,015,058	20.8%
2600 Operation & Maintenance of Plant	7.	2,000,157	811,710	1,841,463	1,560,871	2,108	6,168,558	6,216,309	6,525,279	-4.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	74,680	21,651	0	7,902	0	90,000	104,233	102,200	2.0%
610 School-Sponsored Cocurricular Activities	10.	16,925	3,231	0	0	0	20,500	20,156	31,346	-35.7%
620 School-Sponsored Athletics	11.	6,000	1,190	0	13,731	0	21,200	20,921	106,533	-80.4%
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.	17,594,165	6,677,660	3,532,218	1,947,741	67,264	32,893,508	29,819,048	31,076,714	-4.0%
200 and 300 Special Education										
1000 Instruction	15.	3,220,836	1,145,961	846,415	1,309	0	5,302,500	5,214,521	4,981,789	4.7%
2000 Support Services										
2100 Students	16.	974,926	329,990	1,262,433	0	0	2,730,000	2,567,349	2,384,240	7.7%
2200 Instructional Staff	17.	373,028	103,110	0	2,264	0	492,000	478,402	489,857	-2.3%
2300 General Administration	18.	0	0	701	0	0	1,000	701	0	--
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	1,731	0	0	2,000	1,731	552	213.6%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	4,568,790	1,579,061	2,111,280	3,573	0	8,527,500	8,262,704	7,856,438	5.2%
400 Pupil Transportation	25.	1,969,386	819,119	301,363	237,181	445	3,150,500	3,327,494	3,266,680	1.9%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	194,371	55,566	21,409	7,436	0	287,500	278,782	288,585	-3.4%
Total Expenditures (lines 14, 24-26, 29-31)	32.	24,326,712	9,131,406	5,966,270	2,195,931	67,709	44,859,008	41,688,028	42,488,417	-1.9%

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	617,526										1.
Interest Income and Other Revenues	2.	652										2.
Total Revenues (lines 1 and 2)	3.	618,178										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		447,714	129,202				588,816	576,916	585,988	-1.5%	4.
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.		1,800	569				0	2,369	2,305	2.8%	6.
Program 100 Subtotal (lines 4-6)	7.		449,514	129,771				588,816	579,285	588,293	-1.5%	7.
200 and 300 Special Education												
1000 Instruction	8.		87,497	25,596				144,000	113,093	112,556	0.5%	8.
2100 Support Services - Students	9.		1,169	431				0	1,600	1,366	17.1%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		88,666	26,027				144,000	114,693	113,922	0.7%	11.
Other Programs (Specify) _____ 0												
1000 Instruction	12.		292	67				14,400	359	1,085	-66.9%	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		2,284	471				0	2,755	574	380.0%	14.
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.		2,576	538				14,400	3,114	1,659	87.1%	16.
Total Classroom Site Fund 011 - Base Salary	17.	135,331	618,178	340,756	156,336		0	747,216	697,092	703,874	-1.0%	56,417
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	1,235,052										18.
Interest Income and Other Revenues	19.	2,904										19.
Total Revenues (lines 18 and 19)	20.	1,237,956										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		856,998	175,108				1,249,221	1,032,106	1,041,800	-0.9%	21.
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	22.
2200 Support Services - Instructional Staff	23.		3,500	722				0	4,222	4,217	0.1%	23.
Program 100 Subtotal (lines 21-23)	24.		860,498	175,830				1,249,221	1,036,328	1,046,017	-0.9%	24.
200 and 300 Special Education												
1000 Instruction	25.		168,212	34,677				195,610	202,889	192,268	5.5%	25.
2100 Support Services - Students	26.		2,205	410				0	2,615	2,619	-0.2%	26.
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		170,417	35,087				195,610	205,504	194,887	5.4%	28.
Other Programs (Specify) _____ 0												
1000 Instruction	29.		0	0				6,496	0	2,107	-100.0%	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		4,375	901				0	5,276	1,011	421.9%	31.
3300 Community Services Operations	32.		0	0				6,496	5,276	3,118	69.2%	32.
Other Programs Subtotal (lines 29-32)	33.		4,375	901				6,496	5,276	3,118	69.2%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	229,150	1,237,956	1,035,290	211,318		0	1,431,527	1,247,108	1,244,022	0.2%	219,998
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	1,235,052										35.
Interest Income and Other Revenues	36.	1,052										36.
Total Revenues (lines 35 and 36)	37.	1,236,104										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		845,681	243,286	0	0		1,188,137	1,088,967	1,108,046	-1.7%	38.
2100 Support Services - Students	39.		0	0	0	0		0	0	0	0.0%	39.
2200 Support Services - Instructional Staff	40.		3,400	1,075	0	0		0	4,475	4,351	2.8%	40.
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.		849,081	244,361	0	0		1,188,137	1,093,442	1,112,397	-1.7%	42.
200 and 300 Special Education												
1000 Instruction	43.		165,273	48,067	0	0		228,000	213,340	212,564	0.4%	43.
2100 Support Services - Students	44.		2,209	813	0	0		0	3,022	2,583	17.0%	44.
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	45.
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.		167,482	48,880	0	0		228,000	216,362	215,147	0.6%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify) _____ 0												
1000 Instruction	49.		552	127	0	0		22,195	679	2,049	-66.9%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		4,316	890	0	0		0	5,206	1,086	379.4%	50.
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	51.
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	52.
Other Programs Subtotal (lines 49 -52)	53.		4,868	1,017	0	0		22,195	5,885	3,155	87.1%	53.
Total Classroom Site Fund 013 - Other	54.	213,666	1,236,104	1,021,431	294,258	0	0	1,438,332	1,315,689	1,330,679	-1.1%	134,081
Total Classroom Site Funds (lines 17, 34, and 54)	55.	578,147	3,092,238	2,397,477	662,412	0	0	3,636,875	3,259,889	3,278,575	-0.6%	410,496

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	97,274	174,212			0	1,246,000	271,486	183,422	48.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	47,807	31,598			0	85,000	79,405	199,689	-60.2%
2300, 2400, 2500, 2900 Administration	0		246,292		0	0	300,000	246,292	153,824	60.1%
2600 Operation & Maintenance of Plant	0		158,651			45,501	197,896	204,152	119,219	71.2%
2700 Student Transportation	0		325,007			0	350,000	325,007	258,582	25.7%
3000 Operation of Noninstructional Services	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	0		0			220,564	310,000	220,564	400,798	-45.0%
5000 Debt Service				335,985	38,654		375,000	374,639	374,638	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	145,081	935,760	335,985	38,654	266,065	2,863,896	1,721,545	1,690,172	1.9%

(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 \$100,000 Actual \$35,430

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

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	2,863,896	1,721,544	0	1,287,141	0	0	0	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	210,000	220,564	5,300,000	988,903	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	250,000	204,246	200,000	0	0	0	0	0
673X Vehicles	375,000	338,178	0	0	0	0	0	0
673X Technology-Related Hardware and Software	392,896	393,337	0	0	0	0	0	0
6831, 6832 Redemption of Principal	336,000	335,985	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	39,000	38,654	0	0	0	0	0	0
Total (lines 2-11)	1,602,896	1,530,964	5,500,000	988,903	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	210,000	220,564	5,300,000	988,903			0	0
New Construction	0	0	0	0	0	0	0	0
Other	1,492,896	1,310,400	200,000	0	0	0	0	0
Total (lines 13-15)	1,702,896	1,530,964	5,500,000	988,903	0	0	0	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2021	
Land and Improvements	\$9,225,690
Buildings and Improvements	\$112,479,115
Furniture, Equipment, Vehicles, and Technology	\$17,503,394
Construction in Progress	\$2,007,761
Total	\$141,215,960

DISTRICT NAME Casa Grande Elementary School District

COUNTY Pinal

CTDS NUMBER 11040400

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children	1
140-150 ESEA Title II - Prof. Development and Technology	2
160 ESEA Title IV - 21st Century Schools	3
170-180 ESEA Title V - Promote Informed Parent Choice	4
190 ESEA Title III - Limited English & Immigrant Students	5
200 ESEA Title VII - Indian Education	6
210 ESEA Title VI - Flexibility and Accountability	7
220 IDEA Part B	8
230 Johnson-O'Malley	9
240 Workforce Investment Act	10
250 AEA- Adult Education	11
260-270 Vocational Education - Basic Grants	12
280 ESEA Title X - Homeless Education	13
290 Medicaid Reimbursement	14
374 E-Rate	15
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17
Total Federal Project Funds (lines 1-17)	18

Total COVID-19 Federal Relief Funds included in line 17 above

STATE PROJECTS

400 Vocational Education	20
410 Early Childhood Block Grant	21
420 Ext. School Yr. - Pupils with Disabilities	22
425 Adult Basic Education	23
430 Chemical Abuse Prevention Programs	24
435 Academic Contests	25
450 Gifted Education	26
456 College Credit Exam Incentives	27
457 Results-based Funding	28
460 Environmental Special Plate	29
465-499 Other State Projects	30
Total State Project Funds (lines 20-30)	31

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE ACTUAL	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1) ACTUAL	EXPENDITURES		ENDING FUND BALANCE ACTUAL	
				BUDGET	ACTUAL		
1	(313,205)	2,459,237	(80,723)	2,612,764	2,080,371	(15,062)	1.
2	(32,878)	317,375	(11,426)	356,678	302,328	(29,257)	2.
3	0	0	0	0	0	0	3.
4	0	0	0	0	0	0	4.
5	(2,456)	86,956	0	104,155	84,528	(28)	5.
6	0	0	0	0	0	0	6.
7	0	0	0	0	0	0	7.
8	(148,452)	1,333,479	(46,661)	1,564,894	1,249,437	(111,071)	8.
9	0	11,249	0	24,540	11,106	143	9.
10	0	0	0	0	0	0	10.
11	0	0	0	0	0	0	11.
12	0	0	0	0	0	0	12.
13	0	0	0	0	0	0	13.
14	1,833,048	553,528	0	750,000	426,452	1,960,124	14.
15	654,837	0	0	1,500,000	285,062	369,775	15.
16	0	0	0	0	0	0	16.
17	(589,111)	4,616,380	(40,169)	11,926,735	7,087,944	(5,100,844)	17.
18	1,401,783	9,378,204	(178,979)	18,859,766	11,527,228	(926,220)	18.
19	(478,447)	4,179,752	(32,644)	24,000,000	6,796,410	(3,127,749)	19.
20	0	0	0	0	0	0	20.
21	0	0	0	0	0	0	21.
22	0	0	0	0	0	0	22.
23	0	0	0	0	0	0	23.
24	0	0	0	0	0	0	24.
25	0	0	0	0	0	0	25.
26	0	0	0	0	0	0	26.
27	0	0	0	0	0	0	27.
28	641,183	238,333	0	750,000	140,458	739,058	28.
29	(5,425)	0	0	0	0	(5,425)	29.
30	76,910	711,896	0	625,639	720,588	68,218	30.
31	712,668	950,229	0	1,375,639	861,046	801,851	31.
32	2,114,451	10,528,433	(178,979)	20,215,405	12,388,274	(124,369)	32.

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
0	80,723	1.
0	11,426	2.
0	0	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
0	46,661	8.
0	0	9.
0	0	10.
0	0	11.
0	0	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
0	40,169	17.

OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)	
0	0	20.
0	0	21.
0	0	22.
0	0	23.
0	0	24.
0	0	25.
0	0	26.
0	0	27.
0	0	28.
0	0	29.
0	0	30.

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).
 (2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

OTHER FUNDS

Main financial statement table with columns: BEGINNING FUND BALANCE, REVENUES, NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS, EXPENDITURES, ENDING FUND BALANCE. Rows include various fund categories like Instructional Improvement, 500 School Plant, 515 Civic Center, etc.

Instructional Improvement Fund 629. Summary table with columns: BUDGET, ACTUAL. Rows include Expenditures, Teacher Compensation Increases, Class Size Reduction, Dropout Prevention Programs, Instructional Improvement Programs, Total Expenditures (lines 1-4), Total Expenditures from accounting data.

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

Arizona Industry Credentials Incentive Fund 597. Summary table with columns: BUDGET, ACTUAL. Rows include Expenditures, Teacher instructional costs and professional development, Student certification, credentialing, or licensure costs, Developmental costs, Instructional hardware, software, or supplies, Career exploration, Total Expenditures (lines 1-5), Total Expenditures from accounting data.

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 and OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6000. Summary table with columns: BUDGET, ACTUAL. Rows include various financing items.

Table with columns: REPORTED REVENUE DIFFERENCE, REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA. Rows show differences and corrections for various object codes.

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$33,395,000	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	(1,235,000)	3.
4. Bonds Outstanding, June 30, 2021	\$32,160,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$473,856,719	Tax Rate	2.0086
b. Secondary	\$549,113,939	Tax Rate	1.4016
2. Number of Schools			12
3. Actual Days in Session			170
4. Area of School District (Square Miles)			400

(Report this WHETHER OR NOT district changed boundaries in FY 2021)

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)	\$28,774,475
2. Classroom Supplies (Function 1000, Object Code 6600)	\$930,563
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$13,628,884
4. Support Services—Students (Function 2100)	\$4,915,282
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$28,459,440
6. Total Current Expenditures	\$76,708,644
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g. impact aid funds)	\$11,703,808
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g. impact aid funds)	\$65,004,836

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)

G. Cash and Investments held at June 30, 2021

1. Sinking funds
2. Bond funds
3. Other funds, except for any employee retirement funds

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

1. Average salary of all teachers employed in FY 2021
2. Average salary of all teachers employed in FY 2020
3. Increase in average teacher salary from prior year
4. Percentage increase

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018
6. Total percentage increase in average teacher salary since FY 2018

110404000
\$0
\$0
\$0
\$4,805,520
\$9,881,893

\$56,561
\$55,251
\$1,310
2.4%
\$46,027
22.9%

Check this box if your district has no teachers (transporting districts and some CTEDs).

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	9	21	15	20	15	37	0	0	0	0	117
2. Verbal Reasoning	0	0	0	6	15	6	15	5	16	0	0	0	0	63
3. Nonverbal Reasoning	0	0	0	6	14	11	12	14	28	0	0	0	0	85
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	21	50	32	47	34	81	0	0	0	0	265

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	7,900,000	7,673,399
2. Gifted Education	350,000	330,133
3. Remedial Education	0	0
4. ELL Incremental Costs	277,500	259,172
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	8,527,500	8,262,704
10. IEP required pupil transportation costs coded within Program 400		927,418

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 330,133
9-12	\$ 0
Total	\$ 330,133

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	36,550
2. Federal Audit Expenditures - All Funds	6330	3,400

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

Actual Expenditures made in FY 2020 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (object 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (object 6562)

Non-Type 03 Districts

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

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services/Coops/IGAs (object 6564)
- Tuition Other (object 6569) (1)
- 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
833,346	0		833,346
0	0		0
0	0		0
833,346	0	0	833,346

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	19,314,218	6,364,062	1,400,577	930,563	1,694,807	0				811	0	29,705,038
2000 Support Services												
2100 Students	2,349,507	834,122	1,428,559	65,917	191,530	1,076				25,799	0	4,896,510
2200 Instructional Staff	2,847,174	830,277	358,730	196,084	1,129,212	5,300				9,900	0	5,376,677
2300 General Administration	447,512	132,567	429,822	3,448	11,867	19,412	0			0	0	1,044,628
2400 School Administration	2,081,358	694,538	70,125	11,644	124,843	4,513				0	0	2,987,021
2500, 2900 Central Services, Other	1,418,726	572,218	819,982	185,835	760,202	145,582		0		56,175	0	3,958,720
2600 Operation and Maintenance of Plant	2,092,980	841,094	2,241,855	1,942,891	1,077,299	1,189				919	0	8,198,227
2700 Student Transportation	2,043,087	843,682	367,775	241,022	339,954	175				270	0	3,835,965
3000 Operation of Noninstructional Services												
3100 Food Service Operations	1,165,993	468,010	23,664	1,379,844	80,567	16,164				12,029	0	3,146,271
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	0	0	0	0	0	0				0	0	0
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	33,760,555	11,580,570	7,141,089	4,957,248	5,410,281	193,411	0	0	105,903	0	0	63,149,057
From Federal Funds	2,417,840	895,397	381,545	317,167	527,358	5,276	0	0	24,152	0	0	4,568,735
From State and Local Sources	31,342,715	10,685,173	6,759,544	4,640,081	4,882,923	188,135	0	0	81,751	0	0	58,580,322
4000 Facilities Acquisition and Construction	0	0	3,181,956	0	0	0				0	0	3,181,956
5000 Debt Service								1,395,985	1,634,504		0	3,030,489

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	13,769,180	0	208,508	253,636
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,352,865	0	0	12,743
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	453,246	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	25,700	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,689
7. Number of FTE-Certified Teachers	340
8. Number of FTE-Contract Teachers	2

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

1. 6410-6411 Utility Services	493,172
2. 6620-6629 Energy	1,223,378

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	134,799
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	74,034
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

Improvement of instruction and Library/Media Services functions detail are optional until fiscal year 2022.

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

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

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	2,788,285

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

1. 6340 Technical Services	625,266
2. 6432 Technology-Related Repairs and Maintenance	53,208
3. 6443 Rental of Computers and Related Equipment	22,654
4. 6531 Telecommunications	528,753
5. 6650 Supplies-Technology-Related	358,624
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,647,710
7. Subtotal (Lines 1-6)	5,236,215
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	248,697

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	3,065,234
2. 2220 Library/Media Services	508,708

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 110404000

I certify that the Annual Financial Report of Casa Grande Elementary School District, Pinal County, for fiscal year 2021 was approved by the Governing Board on October 13, 2021, 2021, and that the complete Annual Financial Report may be reviewed by contacting Aaron Whittle at the District Office, telephone 520.876.2111, during normal business hours.

Avg. Daily Membership	2020	2021
Attending	6,260.306	5,711.554
2021 Tax Rates:	Primary 2.0086	Secondary 1.4016

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				32,893,508	29,819,048	
Special Education				8,527,500	8,262,704	
Pupil Transportation				3,150,500	3,327,494	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				287,500	278,782	
Maintenance and Operation Total	4,853,332	42,677,811	0	44,859,008	41,688,028	5,843,115
Classroom Site Funds	578,147	3,092,238		3,636,875	3,259,889	410,496
Instructional Improvement	476,121	271,387		100,000	84,554	662,954
Unrestricted Capital Outlay	293,536	1,835,494	0	2,863,896	1,721,545	407,485
Adjacent Ways	427	11	0	0	0	438
Bond Building	5,362,568	0	0	0	1,287,141	4,075,427
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	1,401,783	9,378,204	(178,979)	18,839,766	11,527,228	(926,220)
State Projects	712,668	950,229	0	1,375,639	861,046	801,851
County, City, and Town Grants	0	90,927	0	45,000	37,322	53,605
English Language Learner	12,031	249,401	0	220,000	243,147	18,285
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	26,637	885	2,603	25,000	0	30,125
Food Service	1,227,019	3,739,314	(475,000)	0	2,855,337	1,655,996
Civic Center	377,289	28,732	0	375,000	16,952	389,069
Community School	192,973	224,974	0	450,000	202,062	215,885
Auxiliary Operations	131,478	149,599	0	125,000	144,238	136,839
Extracurricular Activities Fees	162,761	55,079	0	160,000	43,745	174,095
Gifts and Donations	205,422	391,111	0	160,000	120,028	476,505
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	5,000	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	67,893	(31,285)	15,803	75,000	30,703	21,708
Textbooks	31,595	3,292	0	30,000	4,730	30,157
Litigation Recovery	490,085	27,909	0	480,000	0	517,994
Indirect Costs	670,347	109,682	653,979	750,000	597,979	836,029
Unemployment Insurance	32,860	100,185	0	30,000	0	133,045
Teacherage	0	0	0	0	0	0
Insurance Refund	1,816	(10)	0	35,000	70,248	(68,442)
Grants and Gifts to Teachers	805	4	0	0	0	809
Advertisement	0	0	0	0	0	0
Career Technical Education	0	0	0	0	0	0
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	397,521	2,587,227	0	2,830,850	2,656,550	328,198
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(76,017)	1,644,075	0	2,200,000	1,832,604	(264,546)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	76,087	17,778		15,000	18,773	75,092
Self-Insurance	4,512,785	4,389,105	0	5,000,000	5,639,217	3,262,673
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	209	72,179	0	1,000	0	72,388

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

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		
								Budget	Actual	
English Language Learner Fund 071										
Revenues										
3200 Restricted Revenue from State Sources	1. 249,406									1.
Investment Income and Other Revenues	2. -5									2.
Total Revenues (lines 1 and 2)	3. 249,401									3.
Expenditures										
1000 Instruction	4.	183,553	59,594	0	0	0	0	243,147	243,147	4.
2000 Support Services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13. 249,401	183,553	59,594	0	0	0	0	243,147	243,147	13.
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14. 0									14.
Investment Income and Other Revenues	15. 0									15.
Total Revenues (lines 14 and 15)	16. 0									16.
Expenditures										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support Services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	0	26.

Element Name	Element	Description
FUND	001	MAINTENANCE & OPERATION
FUND	011	CLASSROOM SITE BASE SALARY
FUND	012	CLASSROOM SITE PERFORM PAY
FUND	013	CLASSROOM SITE OTHER
FUND	020	INSTRUCTNAL IMPV (INDIAN GAMING)
FUND	050	COUNTY,CITY,TOWN GRANTS
FUND	071	STRUCTURED ENGLISH IMMERSION
FUND	110	TITLE I READING 20-21 FY
FUND	114	TITLE I READING 19-20 FY EXT
FUND	119	AZ READS PROFESSIONAL DEVELOPMENT
FUND	140	TITLE IIA IMPV TCHR QUALITY 20-21 FY
FUND	144	TITLE IIA IMPV TCHR QUALITY 19-20 FY EXT
FUND	189	ARTS EDUCATION
FUND	190	TITLE III LEP PROGRAMS 20-21 FY
FUND	194	TITLE III LEP PROGRAMS 19-20 FY EXT
FUND	220	IDEA, PART B 20-21 FY
FUND	221	IDEA, PART B FY19/20
FUND	222	SPEC NEEDS PRESCHOOL
FUND	223	IDEA - LETRS TOT
FUND	224	IDEA PARA TUITION ASSISTANCE
FUND	226	IDEA - SETTA-1
FUND	228	IDEA-MONITORING
FUND	230	JOHNSON-O'MALLEY
FUND	234	JOHNSON O'MALLEY FY22
FUND	284	ARRA MCKINNEY VENTO HOMELESS ED
FUND	295	MEDICAID (MIPS MAC)
FUND	310	CHILD CARE COVID-19
FUND	311	CCWRR ECLC GRANT
FUND	320	CSI
FUND	326	ESSER
FUND	327	GEER
FUND	328	STABILIZATION GRANT
FUND	336	ESSER II
FUND	340	SAFE ROUTES TO SCHOOLS
FUND	341	GEAR-UP
FUND	346	ESSER 3
FUND	348	COLLEGE ACCESS CHALLENGE GRANT
FUND	350	RLIS GRANT (FY21)
FUND	353	TAYLOR GRAZING
FUND	357	RLIS GRANT (FY22)
FUND	370	TSI GRANT (FY21)
FUND	371	TSI GRANT (FY22)
FUND	374	E-RATE
FUND	390	TITLE IV - 20-21 FY

FUND	394	TITLE IV - FY1920
FUND	410	EARLY CHILDHOOD BLK GRANT
FUND	430	CHEM ABUSE PREV/STATE
FUND	450	GIFTED 20-21 FY
FUND	454	GIFTED (19-20)
FUND	457	RESULTS-BASED FUNDING
FUND	460	RURAL LOW INCOME SCHOOLS 20/21 (INACTIVE)
FUND	464	RURAL LOW INCOME SCHOOLS (INACTIVE)
FUND	465	ENGLISH LEARNER - INSTRUCTION
FUND	466	EARLY LITERACY GRANT
FUND	467	RURAL SCHOOLS FUNDING
FUND	468	SCHOOL SAFETY PROGRAM
FUND	469	VW SETTLEMENT GRANT (INACTIVE)
FUND	470	TSI GRANT FY 20/21 (INACTIVE)
FUND	471	TSI GRANT (INACTIVE)
FUND	475	K-3 PHONICS INSTRUCTION
FUND	478	CHARACTER EDUCATION MATCHING GRANT
FUND	484	TUTORING GRANT
FUND	485	HEALTHY FAMILY HEALTHY YOUTH
FUND	490	SEI GRANT (INACTIVE)
FUND	492	SCHOOL SAFETY GRANT
FUND	500	SCHOOL PLANT OVER 1 YEAR
FUND	506	SCHOOL PLANT (SALE)
FUND	510	NUTRITION SERVICES
FUND	511	FFVP
FUND	512	NSLP EQUIPMENT
FUND	513	CATERING
FUND	515	CIVIC CENTER
FUND	520	COMMUNITY SCHOOLS
FUND	521	PRESCHOOL - EARLY START
FUND	522	PRESCHOOL - ECEP (INACTIVE)
FUND	525	AUXILIARY OPERATIONS
FUND	526	EXTRA-CURRICULAR TAX FEE CREDIT
FUND	530	GIFTS & DONATIONS
FUND	550	INSURANCE PROCEEDS
FUND	555	LOST TEXTBOOKS
FUND	565	LITIGATION RECOVERY
FUND	570	INDIRECT COSTS
FUND	575	UNEMPLOYMENT INSURANCE
FUND	585	INSURANCE REFUND
FUND	590	GRANTS / GIFTS TO TEACHERS
FUND	610	UNRESTRICTED CAPITAL OUTLAY
FUND	620	ADJACENT WAYS
FUND	625	SOFT CAPITAL ALLOCATION FUND
FUND	633	BOND BUILDING 2017

FUND	634	BOND BUILDING 2018
FUND	635	BOND BUILDING 2019
FUND	636	BOND BUILDING 2006
FUND	650	GIFTS DONATIONS CAPITAL
FUND	691	BUILDING RENEWAL GRANT
FUND	700	DEBT SERVICE FUND
FUND	850	STUDENT ACTIVITIES
FUND	950	FIELD TRIPS
FUND	989	SELF INSURANCE
PROGRAM	000	NO PROGRAM DESIGNATED
PROGRAM	100	REGULAR EDUCATION
PROGRAM	101	UNDESIGNATED
PROGRAM	102	ART
PROGRAM	103	BAND
PROGRAM	104	UNDESIGNATED
PROGRAM	105	PHYSICAL EDUCATION
PROGRAM	106	UNDESIGNATED
PROGRAM	107	INDUSTRIAL ARTS
PROGRAM	108	UNDESIGNATED
PROGRAM	109	UNDESIGNATED
PROGRAM	110	UNDESIGNATED
PROGRAM	112	FAMILY/PARENT INVOLVEMENT
PROGRAM	113	LEA ADMINISTRATION
PROGRAM	114	PROFESSIONAL DEVELOPMENT
PROGRAM	115	DISTRICT CONTROLLED FUNDS
PROGRAM	116	UNDESIGNATED
PROGRAM	117	LETRS TOT
PROGRAM	118	NURSE PURCHASED SERVICES
PROGRAM	130	UNDESIGNATED
PROGRAM	160	ENGLISH LANGUAGE LERNERS NON INCREMENTAL
PROGRAM	198	DEPT HEAD/SPONSOR
PROGRAM	199	UNDESIGNATED
PROGRAM	200	SPECIAL EDUCATION
PROGRAM	201	AUTISM
PROGRAM	202	EMOTIONAL DISABILITY
PROGRAM	203	HEARING IMPAIRMENT
PROGRAM	204	OTHER HEALTH IMPAIRMENTS
PROGRAM	205	SPECIFIC LEARNING DISABILITY
PROGRAM	206	MILD, MODERATE, OR SEVERE INTELLECTUAL DISABILITY
PROGRAM	207	MULTIPLE DISABILITIES
PROGRAM	208	MD W/SEVERE SENSORY IMP
PROGRAM	209	ORTHOPEDIC IMPAIRMENT
PROGRAM	210	DEVELOPMENTAL DELAY
PROGRAM	211	PRESCHOOL SEVERE DELAY
PROGRAM	212	PRESCHOOL SPEECH/LANGUAGE DELAY

PROGRAM	213	SPEECH/LANGUAGE IMPRMENT
PROGRAM	214	TRAUMATIC BRAIN INJURY
PROGRAM	215	VISUAL IMPAIRMENT
PROGRAM	219	DISTRICT CONTROLLED FUNDS
PROGRAM	220	EXTENDED SCHOOL YEAR
PROGRAM	240	GIFTED
PROGRAM	250	REMEDIAL EDUCATION
PROGRAM	260	ELL INCREMENTAL COSTS
PROGRAM	265	ELL COMPENSATORY INSTRUCTION
PROGRAM	399	UNDESIGNATED
PROGRAM	400	PUPIL TRANSPORTATION
PROGRAM	410	REG EDUCATION TRANS
PROGRAM	420	SPEC EDUCATION TRANS
PROGRAM	550	K-3 READING PROGRAM
PROGRAM	610	COCURRICULAR ACTIVITIES
PROGRAM	620	SCHOOL SPONSORED ATHLETICS
FUNCTION	0000	UNDESIGNATED
FUNCTION	1000	INSTRUCTION
FUNCTION	1900	OTHER INSTRUCTIONAL STAFF
FUNCTION	2000	SUPPORT SERVICES
FUNCTION	2100	SUPPORT SERVICES - STUDENTS
FUNCTION	2110	ATTENDANCE & SOCIAL WORK
FUNCTION	2120	GUIDANCE SERVICES
FUNCTION	2130	HEALTH SERVICES
FUNCTION	2140	PSYCHOLOGICAL SERVICES
FUNCTION	2150	SPEECH & AUDIOLOGIST
FUNCTION	2160	OCCUPATIONAL/PHYSICAL THERAPY
FUNCTION	2170	HEADS OF COMPONENTS SUPPORT SERVICES - STUDENTS
FUNCTION	2190	OTHER SUPPORT SERVICES STUDENTS
FUNCTION	2200	SUPPORT SERVICES INST STA
FUNCTION	2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES
FUNCTION	2211	STAFF DEVELOPMENT
FUNCTION	2212	CURRICULUM DEVELOPMENT
FUNCTION	2213	INSTRUCTIONAL STAFF TRAINING
FUNCTION	2214	OTHER INSTRUCTIONAL PROGRAM DEVELOPMENT
FUNCTION	2220	EDUCATIONAL MEDIA SERVICE
FUNCTION	2230	INSTRUCTION-RELATED TECHNOLOGY
FUNCTION	2240	HEAD OF COMPONENTS TEACHING & LEARNING
FUNCTION	2241	HEAD OF COMPONENTS CURRICULUM
FUNCTION	2242	HEAD OF COMPONENTS PROFESSIONAL DEVELOPMENT
FUNCTION	2243	HEAD OF COMPONENTS SPECIAL EDUCATION
FUNCTION	2260	ACADEMIC STUDENT ASSESSMENT
FUNCTION	2290	OTHER INST'L STAFF SUPPORT
FUNCTION	2300	SUPPORT SERVICES - GEN ADM
FUNCTION	2310	GOVERNING BOARD

FUNCTION	2320	EXECUTIVE ADMINISTRATION SERVICES
FUNCTION	2321	SUPERINTENDENT
FUNCTION	2322	EXECUTIVE ADMINISTRATIVE SERVICES
FUNCTION	2323	EXECUTIVE ADMINISTRATION GRANTS
FUNCTION	2324	EXECUTIVE ADMINISTRATION CURRICULUM
FUNCTION	2325	EXECUTIVE ADMINISTRATION STAFF DEVELOPMENT
FUNCTION	2326	EXECUTIVE ADMINISTRATION HUMAN RESOURCES
FUNCTION	2327	EXECUTIVE ADMINISTRATION SPECIAL EDUCATION
FUNCTION	2328	EXECUTIVE ADMINISTRATION IT
FUNCTION	2340	ELECTION SERVICES
FUNCTION	2400	SUPPORT SERVICES - SCHOOL ADMINISTRATION.
FUNCTION	2410	OFFICE OF PRINCIPAL SERVICES.
FUNCTION	2411	ASST. PRINCIPAL
FUNCTION	2490	DEPARTMENT/GRADE LEVEL CHAIRS
FUNCTION	2500	SUPPORT SERVICES BUSINESS
FUNCTION	2510	BUSINESS/FISCAL SERVICES
FUNCTION	2520	WAREHOUSE
FUNCTION	2530	HEAD OF COMPONENTS SUPPORT SERVICES-CENTRAL
FUNCTION	2540	PRINTING SERVICES
FUNCTION	2550	PLANNING, RESEARCH, DEVELOPMENT & EVALUATION
FUNCTION	2560	PUBLIC INFORMATION SERVICES
FUNCTION	2570	HUMAN RESOURCES
FUNCTION	2580	TECHNOLOGY SERVICES
FUNCTION	2600	OPERATION & MAIN PLANT SERVICES
FUNCTION	2610	OPERATION OF BUILDINGS
FUNCTION	2620	MAINTENANCE OF BUILDINGS
FUNCTION	2630	CARE & UPKEEP OF GROUNDS
FUNCTION	2640	CARE & UPKEEP OF EQUIPMENT
FUNCTION	2641	NON-MAINTENANCE DEPARTMENT
FUNCTION	2650	VEHICLE O & M (NON-PUPIL)
FUNCTION	2660	SECURITY SERVICES
FUNCTION	2670	SAFETY
FUNCTION	2680	HEAD OF COMPONENTS OPERATION & MAINT. OF PLANT
FUNCTION	2700	STUDENT TRANSPORTATION SERVICES
FUNCTION	2710	VEHICLE OPERATION
FUNCTION	2720	MONITORING SERVICES
FUNCTION	2730	VEHICLE SERVICING AND MAINTENANCE
FUNCTION	2740	HEAD OF COMPONENTS STUDENT TRANSPORTATION
FUNCTION	2790	OTHER STUDENT TRANSPORTATION SERVICES
FUNCTION	2900	OTHER SUPPORT SERVICES
FUNCTION	2910	HEADS OF COMPONENTS SUPPORT SERVICES - OTHER
FUNCTION	3100	FOOD SERVICE OPERATION
FUNCTION	3110	HEADS OF COMPONENTS FOOD SERVICE
FUNCTION	3300	COMMUNITY SERVICES OPERATIONS
FUNCTION	3310	HEADS OF COMPONENTS COMMUNITY SERVICES OPERATIONS

FUNCTION	4100	LAND ACQUISITION
FUNCTION	4200	LAND IMPROVEMENT
FUNCTION	4300	ARCHITECTURE & ENGINEERING
FUNCTION	4400	EDUC SPECIFICATIONS DEVELOPMENT SERVICES
FUNCTION	4500	BUILDING ACQUISITION & CONSTRUCTION
FUNCTION	4600	SITE IMPROVEMENT
FUNCTION	4700	BUILDING IMPROVEMENT
FUNCTION	4900	OTHER FACILITIES ACQUISITION & CONSTRUCTION
FUNCTION	5000	DEBT SERVICE
FUNCTION	6000	OTHER FINANCING USES
OBJECT	0000	UNDESIGNATED
OBJECT	0101	CASH ON HAND
OBJECT	0102	CASH IN BANK - STUDENT ACTIVITIES
OBJECT	0103	CASH ON DEPOSIT CTY TREASURER
OBJECT	0104	CASH IN BANK SUMMIT
OBJECT	0130	OTHER RECEIVABLES
OBJECT	0132	ACCOUNTS RECEIVABLE
OBJECT	0135	RECEIVABLES-REFUNDABLE DEPOSIT
OBJECT	0140	DUE FROM OTHER FUNDS
OBJECT	0141	DUE FROM OTHER FUNDS
OBJECT	0144	DUE FROM STATE OF ARIZONA
OBJECT	0145	DUE FROM FEDERAL
OBJECT	0150	PREPAID ITEMS
OBJECT	0161	SUPPLIES
OBJECT	0172	FOOD & MILK - COMMODITY INVENTORY ON HAND
OBJECT	0201	ACCOUNTS PAYABLE
OBJECT	0202	REFUNDABLE DEPOSITS
OBJECT	0210	DUE TO OTHER FUNDS
OBJECT	0211	DUE TO OTHER FUNDS
OBJECT	0212	DUE TO OTHER DISTRICTS
OBJECT	0214	DUE TO STATE GOVERNMENT
OBJECT	0215	DUE TO FEDERAL GOVERNMENT
OBJECT	0221	SALARIES PAYABLE
OBJECT	0222	OASI SOCIAL SECURITY
OBJECT	0223	OASI - MEDICARE
OBJECT	0224	STATE RETIREMENT CONTRIBUTIONS
OBJECT	0225	EMPLOYEE INSURANCE
OBJECT	0226	UNEMPLOYMENT INSURANCE
OBJECT	0227	WORKERS' COMPENSATION
OBJECT	0229	COMPENSATED ABSENCES
OBJECT	0230	ENCUMBRANCE
OBJECT	0232	BOND INTEREST PAYABLE
OBJECT	0240	PAYROLL DEDUCTIONS & W/H
OBJECT	0241	FEDERAL INCOME TAXES
OBJECT	0242	STATE INCOME TAXES

OBJECT	0243	SOCIAL SECURITY
OBJECT	0244	MEDICARE-HOSP INSURANCE
OBJECT	0245	STATE RETIREMENT CONTRIBUTIONS
OBJECT	0246	LONG-TERM DISABILITY
OBJECT	0247	VOLUNTARY DEDUCTIONS
OBJECT	0248	GARNISHMENT/COURT ORDER
OBJECT	0249	REIMBURSEMENT LIABILITY
OBJECT	0250	DEFERRED REVENUES
OBJECT	0260	CONTRACTS PAYABLE
OBJECT	0261	CAPITAL LEASE
OBJECT	0271	BONDS PAYABLE
OBJECT	0330	FUND BALANCE
OBJECT	1111	PERSONAL PROPERTY TAXES
OBJECT	1113	SALES TAX
OBJECT	1114	TAX DEED PROPERTY SOLD
OBJECT	1115	PROPERTY TAXES
OBJECT	1117	TAXES TRANSFERRED
OBJECT	1280	REVENUE IN LIEU OF TAXES
OBJECT	1300	TUITION
OBJECT	1310	TUITION FROM INDIVIDUALS
OBJECT	1311	TUITION FROM INDIVIDUALS EXCLUDING SUMMER SCHOOL
OBJECT	1312	TUITION FROM INDIVIDUALS FOR SUMMER SCHOOL
OBJECT	1420	TRANS REVENUE OTHER DISTRICTS
OBJECT	1440	TRANSPORTATION FEES FROM OTH SOURCES
OBJECT	1510	INTEREST EARNED
OBJECT	1511	INTEREST RETURNED
OBJECT	1540	INTEREST INCOME FOR REAL PROPERTY
OBJECT	1600	FOOD SERVICE
OBJECT	1611	REIMBURSABLE STUDENT LUNCH SALES
OBJECT	1612	REIMBURSABLE STUDENT BREAKFAST SALES
OBJECT	1620	STUDENT ALA CARTE SALES
OBJECT	1621	LUNCH SALES/ADULTS
OBJECT	1622	BREAKFAST SALES/ADULTS
OBJECT	1623	ADULT ALA CARTE SALES
OBJECT	1624	SUMMER FOOD SALES TO ADULTS
OBJECT	1626	NON-REIMBURSABLE
OBJECT	1627	CASH OVER-SHORT
OBJECT	1630	HEADSTART CATERING
OBJECT	1631	UNDESIGNATED
OBJECT	1632	FOOD SERV/MISC CATERING
OBJECT	1634	FOOD SERV/AFTER SCH PROG
OBJECT	1635	UNDESIGNATED
OBJECT	1640	SUMMER FOOD PROGRAM
OBJECT	1710	UNDESIGNATED
OBJECT	1750	REVENUE FROM ENTERPRISE ACTIVITIES

OBJECT	1790	EXTRACURRICULAR ACTIVITIES TAX CREDIT
OBJECT	1800	COMMUNITY SERVICE REVENUE
OBJECT	1901	INSURANCE PROCEEDS
OBJECT	1910	RENTAL OF SCHOOL PROPERTY
OBJECT	1920	GIFTS/DONATIONS
OBJECT	1930	GAIN OR LOS ON SALE OF CAPITAL ASSETS
OBJECT	1940	GOVERNMENT PROPERTY LEASE EXCISE TAX
OBJECT	1960	MISCELLANEOUS REVENUE
OBJECT	1980	REFUND OF PRIOR YEAR'S EXPENDITURES
OBJECT	1990	MISCELLANEOUS REVENUE
OBJECT	1995	CONTRIBUTIONS
OBJECT	1996	FLEX CONTRIBUTIONS
OBJECT	2110	COUNTY SCHOOL FUND
OBJECT	2120	COUNTY EQUALIZATION
OBJECT	2200	RESTRICTED COUNTY
OBJECT	3100	REVENUES FROM STATE UNRESTRICTED
OBJECT	3110	STATE AID
OBJECT	3120	ADD'L STATE AID
OBJECT	3130	CERT OF EDUC CONVENIENCE
OBJECT	3140	INSTITUTIONAL VOUCHERS
OBJECT	3200	STATE GRANTS RESTRICTED REVENUE
OBJECT	3201	REVENUE CARRYOVER OUT
OBJECT	3202	REVENUE RETURNED
OBJECT	3204	REVENUE CARRYOVER IN
OBJECT	3205	PRIOR YEAR REVENUE
OBJECT	3736	VEHICLES \$5000 & OVER
OBJECT	4100	SEE 4202 FOR MAC REVENUE
OBJECT	4101	SEE 4201 FOR MEDICAID DIRECT BILLING
OBJECT	4102	ARRA-MEDICAID DIRECT BILLING
OBJECT	4201	MEDICAID DIRECT BILLING
OBJECT	4202	MEDICAID MAC
OBJECT	4300	FEDERAL GRANTS
OBJECT	4305	PRIOR YEAR REVENUE
OBJECT	4306	REVENUE RETURNED
OBJECT	4500	FED GRANTS VIA STATE
OBJECT	4501	REVENUE CARRYOVER OUT
OBJECT	4502	REVENUE CARRYOVER IN
OBJECT	4504	PRIOR PERIOD REVERSE EXPENDITURE
OBJECT	4505	PRIOR YEAR REVENUE
OBJECT	4506	REVENUE RETURNED
OBJECT	4541	NSLP REIMB-BREAKFAST
OBJECT	4542	NSLP REIMB-LUNCH
OBJECT	4543	NSLP REIMB-SNACKS
OBJECT	4544	NSL REIMB-SUMMER FOOD
OBJECT	4546	HEALTHIER US SCHOOLS CHALLENGE GRANT

OBJECT	4547	NSLP FFV
OBJECT	4700	GRANTS-IN-AID/FED GOV
OBJECT	4701	REVENUE THROUGH OTHER INTERMEDIATE AGENCIES
OBJECT	4800	FED IMPACT AID PL 874
OBJECT	4900	REVENUE FOR/ON BEHALF OF DISTRICT
OBJECT	5110	BOND PRINCIPAL
OBJECT	5120	BOND PREMIUM
OBJECT	5200	INTERFUND TRANSFERS IN
OBJECT	5201	**TITLE I INDIRECT COST
OBJECT	5202	**FOOD SERV INDIRECT COST
OBJECT	5203	READING FIRST INDIRECT COST
OBJECT	5204	INTERFUND TRANSFERS IN
OBJECT	5205	UNEMPLOYMENT TRANSFER IN
OBJECT	5206	LEARN N SERVE INDIRECT COSTS
OBJECT	5207	IDEA INDIRECT COSTS
OBJECT	5300	SALE OF SURPLUS PROPERTY
OBJECT	6000	UNALLOCATED BUDGET
OBJECT	6001	CARRYOVER
OBJECT	6100	SAL ROLL UP
OBJECT	6110	CERTIFIED SALARIES
OBJECT	6111	SALARIES/CERTIFIED/ADMINISTRATORS
OBJECT	6112	SALARIES/CERTIFIED/TEACHERS
OBJECT	6113	SALARIES/CERT EXTRA O/T
OBJECT	6114	SALARIES/CERTIFIED NO RET
OBJECT	6115	SALARIES/CERTIFIED/SUBS/NO RET
OBJECT	6116	SALARIES/CERT EXTRA O/T/NO RET
OBJECT	6117	SALARIES/CERT/ACR
OBJECT	6118	SALARIES/CERT/SUBS/ACR
OBJECT	6119	SALARIES/CERT/EXTRA O/T/ACR
OBJECT	6150	CLASSIFIED SALARIES
OBJECT	6151	SALARIES/CLASSIFIED
OBJECT	6152	SALARIES/CLASSIFIED SUBS/W RET
OBJECT	6153	CLASSIFIED OVERTIME
OBJECT	6154	SALARIES/CLASSIFIED NO RET
OBJECT	6155	SALARIES/CLASSIFIED SUBS/NO RET
OBJECT	6156	CLASSIFIED EXTRA TIME
OBJECT	6157	SALARIES/CLASSIFIED/ACR
OBJECT	6158	SALARIES/CLASSIFIED/SUBS/ACR
OBJECT	6159	FIELD TRIP NON PR WAGES/EXTRA O/T ACR
OBJECT	6160	SALARIES/CLASSIFIED ADMIN
OBJECT	6200	BENE ROLL UP
OBJECT	6210	MEDICAL INSURANCE
OBJECT	6211	VISION INSURANCE
OBJECT	6212	SHORT TERM DISABILITY
OBJECT	6213	LIFE INSURANCE

OBJECT	6214	DENTAL INSURANCE
OBJECT	6220	SOCIAL SECURITY/MEDICARE
OBJECT	6221	SOCIAL SECURITY-OASI
OBJECT	6222	MEDICARE
OBJECT	6230	RETIREMENT/DISABILITY
OBJECT	6231	STATE RETIREMENT
OBJECT	6232	LONG-TERM DISABILITY
OBJECT	6235	ACR
OBJECT	6250	UNEMPLOYMENT INSURANCE
OBJECT	6260	WORKERS' COMPENSATION
OBJECT	6270	HEALTH BENEFITS
OBJECT	6281	UNUSED LEAVE AND SEVERANCE PAYMENTS
OBJECT	6282	NORMAL SEVERANCE PMTS
OBJECT	6290	OTHER EMPLOYEE BENEFITS
OBJECT	6300	PURCHASED SERVICES ROLLUP
OBJECT	6310	PUR OFFICIAL/ADM SERVICES
OBJECT	6320	PUR PROF/EDUCATIONAL SERVICES
OBJECT	6330	OTHER PROFESSIONAL SERVICES
OBJECT	6340	TECHNICAL SERVICES
OBJECT	6341	Undesignated
OBJECT	6350	AUDIT SERVICES
OBJECT	6360	PUR PROF/TRAINING
OBJECT	6361	CONSULTANTS FEES
OBJECT	6362	PPO NETWORK ACCESS FEE
OBJECT	6363	EAP ACCESS FEE
OBJECT	6364	RX ADMIN FEE
OBJECT	6365	UTILIZATION REVIEW FEES
OBJECT	6366	LEGAL FEES
OBJECT	6367	SUMMIT ADMIN FEE
OBJECT	6400	PURCHASED PROPERTY SERVICES ROLLUP
OBJECT	6411	WATER
OBJECT	6412	SEWER
OBJECT	6420	CLEANING SERVICES - NON EMPLOYEE
OBJECT	6421	DISPOSAL SERVICES
OBJECT	6430	DO NOT USE (REPAIR & MAINTENANCE SERVICES)
OBJECT	6431	NONTECHNOLOGY-RELATED REPAIRS AND MAINTENANCE
OBJECT	6432	TECHNOLOGY RELATED REPAIRS & MAINTENANCE
OBJECT	6440	RENTALS
OBJECT	6441	RENTAL - ALTERNATIVE SCHOOL
OBJECT	6442	RENTAL OF EQUIPMENT
OBJECT	6443	RENTAL OF COMPUTER EQUIPMENT
OBJECT	6450	CONSTRUCTION SERVICES
OBJECT	6451	CONSTRUCTION UNDER \$3000
OBJECT	6490	OTHER PURCHASED PROP SERV
OBJECT	6500	OTHER PURCHASED SERVICES ROLLUP

OBJECT	6510	STUDENT TRANSPORTATION
OBJECT	6511	STUDENT TRANS. PURCHASED FROM OTHER AZ DISTRICTS
OBJECT	6519	STUDENT TRANS. PURCHASED FROM OTHER SOURCES
OBJECT	6520	PROPERTY & LIABILITY INSURANCE
OBJECT	6521	PROPERTY & LIABILITY INSURANCE CURRENT YEAR
OBJECT	6522	PROPERTY & LIABILITY INSURANCE PREPAID
OBJECT	6530	COMMUNICATIONS
OBJECT	6531	TELEPHONE
OBJECT	6532	POSTAGE
OBJECT	6533	UNDESIGNATED
OBJECT	6540	ADVERTISING
OBJECT	6550	PRINTING/BINDING
OBJECT	6560	TUITION
OBJECT	6561	TUITION TO OTHER AZ DISTRICT
OBJECT	6563	TUITION TO PRIVATE SOURCES
OBJECT	6564	TUITION -EDUC SERV AGENCIES - IGA'S
OBJECT	6580	TRAVEL
OBJECT	6590	MISC PURCHASED SERVICES
OBJECT	6591	SERVICES PURCHASED FROM OTHER AZ DISTRICTS
OBJECT	6592	SERVICES PURCHASED FROM OUT-OF-STATE DISTRICTS
OBJECT	6593	BENEFIT CLAIMS - MED & VIS
OBJECT	6594	RX CLAIMS PAID
OBJECT	6595	FLEX CLAIMS PAID
OBJECT	6596	REINSURANCE SPECIFIC
OBJECT	6597	REINSURANCE AGGREGATE
OBJECT	6598	LIFE INSURANCE
OBJECT	6599	STOP LOSS
OBJECT	6600	SUPPLIES & MATERIALS ROLLUP
OBJECT	6610	GENERAL SUPPLIES
OBJECT	6611	SUPPLIES/MATERIALS
OBJECT	6619	WAREHOUSE STOCK
OBJECT	6621	NATURAL GAS
OBJECT	6622	ELECTRICITY
OBJECT	6623	BOTTLED GAS
OBJECT	6626	GASOLINE
OBJECT	6627	DIESEL FUEL
OBJECT	6630	FOOD PURCHASES
OBJECT	6631	USDA COMMODITIES (FAIR MARKET VALUE)
OBJECT	6632	USDA COMMODITIES (FREIGHT ONLY)
OBJECT	6633	FOOD PURCHASES
OBJECT	6634	USDA COMMODITIES PROCESSING STORAGE COST
OBJECT	6641	LIBRARY BOOKS
OBJECT	6642	TEXTBOOKS
OBJECT	6643	INSTRUCTION AIDS/SOFTWARE
OBJECT	6644	OTHER BOOKS/NON-STUDENT

OBJECT	6650	SUPPLIES-TECHNOLOGY RELATED
OBJECT	6700	CAPITAL OUTLAY ROLLUP
OBJECT	6710	LAND/IMPROVEMENTS
OBJECT	6720	BUILDINGS/IMPROVEMENTS
OBJECT	6730	EQUIPMENT
OBJECT	6731	EQUIPMENT \$999 & UNDER
OBJECT	6732	EQUIPMENT \$1000 - \$4999
OBJECT	6733	EQUIPMENT \$5000 & OVER
OBJECT	6734	VEHICLES \$4,999 & UNDER
OBJECT	6736	VEHICLES \$5000 & OVER
OBJECT	6737	TECHNOLOGY EQUIPMENT \$999 & UNDER
OBJECT	6738	TECHNOLOGY EQUIPMENT \$1000 - \$4999
OBJECT	6739	TECHNOLOGY EQUIPMENT \$5,000 & OVER
OBJECT	6800	DEBT SERVICE & MISC. ROLLUP
OBJECT	6810	DUES
OBJECT	6811	REGISTRATION FEES
OBJECT	6820	JUDGEMENTS AGAINST THE DISTRICT
OBJECT	6830	REDEMPTION OF PRINCIPAL
OBJECT	6831	BOND PRINCIPAL
OBJECT	6832	OTHER PRINCIPAL
OBJECT	6840	INTEREST ON LONG-TERM DEBT
OBJECT	6841	BOND INTEREST
OBJECT	6842	OTHER INTEREST
OBJECT	6850	INTEREST ON SHORT-TERM DEBT
OBJECT	6852	OTHER INTEREST
OBJECT	6860	BOND ISSUANCE & OTHER DEBT-RELATED COSTS
OBJECT	6890	MISCELLANEOUS EXPENDITURES
OBJECT	6891	RETURN CHECK CHARGE/SURCHARGE
OBJECT	6895	EBT MISC EXPENDITURES
OBJECT	6900	INDIRECT COSTS/TRANSFERS
OBJECT	6910	INDIRECT COST
OBJECT	6930	INTERFUND TRANSFERS OUT
OBJECT	6940	DEFEASANCE OF DEBT
OBJECT	6950	SPECIAL ITEMS
OBJECT	6960	EXTRAORDINARY ITEMS
UNIT	000	UNDESIGNATED
UNIT	100	CGOLA
UNIT	101	COTTONWOOD SCHOOL
UNIT	102	EVERGREEN SCHOOL
UNIT	103	(DO NOT USE) OCOTILLO SCHOOL
UNIT	104	PALO VERDE SCHOOL
UNIT	105	SAGUARO SCHOOL
UNIT	106	CASA GRANDE MIDDLE SCHOOL
UNIT	107	CHOLLA SCHOOL
UNIT	108	IRONWOOD SCHOOL

UNIT	109	MESQUITE SCHOOL
UNIT	110	CACTUS MIDDLE SCHOOL
UNIT	111	CGOLA
UNIT	112	TRANSPORTATION
UNIT	113	FOOD SERVICE
UNIT	115	DISTRICT OFFICE
UNIT	116	WAREHOUSE
UNIT	120	LOGOS
UNIT	121	ST ANTHONYS
UNIT	130	DESERT WILLOW SCHOOL
UNIT	131	VILLAGO MIDDLE SCHOOL
UNIT	132	MC CARTNEY RANCH
UNIT	133	EARLY CHILDHOOD LEARNING CENTER
UNIT	134	(DO NOT USE) CGMS/SAGUARO
UNIT	500	DISTRICT WIDE
UNIT	501	SUPERINTENDENT
UNIT	502	GOVERNING BOARD
UNIT	503	COMMUNICATIONS AND MARKETING
UNIT	504	LEADERSHIP & ENGAGEMENT
UNIT	506	TALENT ACQUISITION & EMPLOYEE SERVICES
UNIT	507	FORMER EMPLOYEE BENEFITS
UNIT	510	FINANCE AND OPERATIONS
UNIT	511	FACILITY SERVICES
UNIT	512	TRANSPORTATION
UNIT	513	NUTRITION SERVICES
UNIT	514	FINANCIAL SERVICES
UNIT	515	PURCHASING
UNIT	516	WAREHOUSE
UNIT	520	TEACHING AND LEARNING
UNIT	521	GRANTS MANAGEMENT
UNIT	522	LEARNING SUPPORT
UNIT	523	SPECIAL EDUCATION
UNIT	524	DIGITAL LEARNING AND STRATEGY
UNIT	600	OLD DISTRICT OFFICE BUILD
UNIT	601	DISTRICT OFFICE BUILD
UNIT	602	CGMS ALLIANCE BUILD
UNIT	603	OCOTILLO BUILD
UNIT	604	WAREHOUSE BUILD
COURSE	000	UNDESIGNATED
COURSE	001	COTTONWOOD
COURSE	002	EVERGREEN
COURSE	004	PALO VERDE
COURSE	005	SAGUARO
COURSE	006	CGMS
COURSE	007	CHOLLA

COURSE	008	IRONWOOD
COURSE	009	MESQUITE
COURSE	010	CACTUS MIDDLE
COURSE	011	CLASSROOM SITE-BASE SALARY INCREASE
COURSE	012	CLASSROOM SITE-PERFORMANCE BONUS
COURSE	013	CLASSROOM SITE-OTHER
COURSE	030	DESERT WILLOW
COURSE	031	VILLAGO MIDDLE
COURSE	032	MCCARTNEY RANCH
COURSE	100	AIMS INTERVENTION
COURSE	101	STAFF DEVELOPMENT
COURSE	103	DROPOUT PREVENTION
COURSE	104	MAINT-PREV/COMPUTERS
COURSE	105	MAINT-PREV/COPIERS
COURSE	120	LOGOS ACADEMY
COURSE	121	ST. ANTHONY'S
COURSE	130	DESERT WILLOW SCHOOL
COURSE	131	UNDESIGNATED
COURSE	132	UNDESIGNATED
COURSE	133	UNDESIGNATED
COURSE	134	NEW ELEM AND MS FY1617 AND FY1718
COURSE	135	RENTAL OF CGMS PROPERTY
COURSE	205	GRANT SITE SA
COURSE	237	PROPORTIONATE SHARE
COURSE	310	ASPIN SUPPLIES
COURSE	311	STATE AID PRIOR YEAR
COURSE	400	CACTUS 8TH GRADE BOOSTER CLUB
COURSE	401	PROJECT CLEAN WATER
COURSE	405	ATHLETIC / PE CLUB
COURSE	410	BAND CLUB
COURSE	411	BASEBALL & SOFTBALL CLUB
COURSE	413	NATIVE AMERICAN CLUB
COURSE	415	WINGS CLUB
COURSE	420	CHESS CLUB
COURSE	421	CLASS OF 2026
COURSE	425	BUILDERS CLUB
COURSE	426	CONNECT CLUB
COURSE	430	COYOTE EXPRESS
COURSE	435	SAAD
COURSE	440	DRAMA CLUB
COURSE	441	LIGHTHOUSE LEADERS
COURSE	442	OUTDOOR/RUNNING CLUB
COURSE	445	JAZZ BAND
COURSE	450	KINDNESS CLUB
COURSE	455	NJHS

COURSE	460	SOAR CLUB
COURSE	465	RECYCLE CLUB
COURSE	470	SPANISH CLUB
COURSE	475	SPIRITLINE
COURSE	476	SPORTS CLUB
COURSE	480	STEAM
COURSE	481	STEM
COURSE	485	STUDENT COUNCIL
COURSE	490	VERDE
COURSE	491	SPECIAL DELIVERY
COURSE	492	WILDCAT SPIRITLINE
COURSE	495	YEARBOOK CLUB
COURSE	500	RICHMOND AMERICAN -WILDWOOD
COURSE	501	IRONWOOD COMMONS/BEAZER HOMES
COURSE	502	PALACIA HOMES (PARS DEVELOPMENT)
COURSE	503	RYLAND HOMES-ARROYA VISTA
COURSE	504	SHEA HOMES-TERRA BUENA
COURSE	505	LIBERTY HOMES
COURSE	506	TAMARON RANCH-THE GARDENS
COURSE	507	SAN TAN HOMES CHAPARRAL ESTATE
COURSE	508	VILLAGO CG ACQUISITIONS
COURSE	509	COUNTRY WALK
COURSE	510	Undesignated
COURSE	511	VANDERBILT FARMS
COURSE	512	MERITAGE HOMES
COURSE	513	LENNAR ARIZONA
COURSE	514	BROWN FAMILY COMMUNITIES
COURSE	515	HACIENDA HOMES
COURSE	516	WORK COMP PREPAYMENT
COURSE	520	LEA ADMINISTRATION
COURSE	521	PARENT/FAMILY INVOLVEMENT
COURSE	522	PROF DEVELOP FOR TITLE I
COURSE	523	RELOCATION STIPENDS
COURSE	533	QUALITY SCHOOLS INITIATIVE
COURSE	625	HB 2301
COURSE	675	SUMMER SCHOOL-M&O
COURSE	680	AEPA CROSS CATEGORICAL ASESSMENT
COURSE	697	CURRICULUM ENRICHMENT
COURSE	698	SPECIAL ED PROGRAM
COURSE	699	CURRICULUM DEVELOPMENT
COURSE	700	MINIGRANT - GENYOUTH INC
COURSE	701	MINIGRANT - LARRY FITZGERALD FOUND FOR BOOKS & REA
COURSE	702	MINIGRANT - UNITED WAY
COURSE	703	PROJECTORS
COURSE	704	MENTOR STIPENDS

COURSE	705	VoIP TELEPHONE SYSTEM
COURSE	706	WELLS FARGO PROCESSING FEES
COURSE	707	LANDSCAPE AND PLAYGROUND IMPROVEMENTS
COURSE	708	LANDSCAPE AND DRAINAGE
COURSE	709	DAYLIGHTING PROJECT
COURSE	710	FALL TUTORING
COURSE	711	SPRING TUTORING
COURSE	712	HVAC HEAT EXCHANGER
COURSE	713	VFD
COURSE	714	LIGHTING RETROFITS
COURSE	715	SECURITY FENCING
COURSE	716	ALARM SYSTEM
COURSE	717	MAJOR PROJECT / SCHOOLMASTER SERVER
COURSE	718	PAINTING
COURSE	719	KITCHEN REMODEL
COURSE	720	ROAD AND SIDEWALK PROJECTS
COURSE	721	FLOORING
COURSE	722	COOLING TOWERS
COURSE	723	HVAC RENOVATION
COURSE	724	ROOFING PROJECT
COURSE	725	PAVING RENOVATION
COURSE	726	RESTROOM RENOVATION
COURSE	727	CARPETING
COURSE	728	HEAT PUMP/BOILER
COURSE	729	DW CONSTRUCTION ISSUES
COURSE	730	A FOR ARIZONA (GRANT)
COURSE	731	VISIONS MODULES AND TRAINING
COURSE	732	MAJOR RENOVATIONS
COURSE	733	MASTER PLAN
COURSE	734	SAG CAFETERIA AIR COND.
COURSE	735	MINI GRANT - AZ DIAMONDBACKS FOUND.
COURSE	736	MULTI PURPOSE BUILDING
COURSE	737	FIRE SUPPRESSION
COURSE	738	FIRE ALARM
COURSE	739	ASBESTOS INSPECTION/REMOVAL
COURSE	740	HVAC CONTROLS
COURSE	741	IRRIGATION PUMPS
COURSE	742	CGMS SANITATION STATION
COURSE	743	ARIZONA EDUCATIONAL FOUNDATION
COURSE	745	FRONTSTREAM
COURSE	747	SUMMER SCHOOL
COURSE	748	GEHAN HOMES OF ARIZONA
COURSE	749	MC KINNEY VENTO
COURSE	750	DR HORTON
COURSE	751	STARLIGHT HOMES

COURSE	752	SUMMER PLANNING COMMITTEE
COURSE	753	BENEVITY
COURSE	754	HOLIDAY MEALS
COURSE	756	LPL FINANCIAL
COURSE	757	RODEL
COURSE	758	INNOVATION IN EDUC/ABBOTT LABS
COURSE	759	RTI SURVEY INCENTIVE
COURSE	760	1.06% SALARY INCREASE STATE
COURSE	761	1.06% SALARY INCREASE DISTRICT
COURSE	763	SECURITY TITLE AGENCY
COURSE	764	TARGET
COURSE	765	NEW TEACHER INDUCTIONS
COURSE	766	FIRST AMERICAN TITLE INSURANCE CO
COURSE	767	KNIGHTS OF COLUMBUS
COURSE	768	LAURA BUSH FOUNDATION
COURSE	769	UNDESIGNATED
COURSE	770	DRAMA CLUB
COURSE	771	FIELD TRIPS
COURSE	772	KIDS BRIGHT/HEALTHY
COURSE	773	SPECIAL EDUCATION AUXILIARY
COURSE	774	GEMS (SRP GRANT)
COURSE	775	APS GRANT
COURSE	776	MINI GRANTS
COURSE	777	BOXTOPS FOR EDUCATION
COURSE	778	CAREFREE TITLE AGENCY, INC.
COURSE	779	UNDESIGNATED
COURSE	780	FFVP
COURSE	781	UNDESIGNATED
COURSE	783	EFFECTIVE USE OF TECHNOLOGY
COURSE	784	SAFE & HEALTHY STUDENTS
COURSE	785	WELL ROUNDED EDUCATION
COURSE	786	FRY'S/KROGER'S RECEIPTS
COURSE	787	SCHOOL SAFETY/SECURITY
COURSE	788	WAL-MART
COURSE	789	INTEL DONATION
COURSE	790	WELLS-FARGO
COURSE	791	SALT RIVER PROJECT
COURSE	793	UNDESIGNATED
COURSE	794	STEM
COURSE	795	APS
COURSE	796	LIBRARY
COURSE	797	UNDESIGNATED
COURSE	799	COMMUNITY SHOWCASE
COURSE	801	ENGLISH LANGUAGE ARTS
COURSE	812	BUSES

COURSE	813	GAIT TRAINER
COURSE	814	UNDESIGNATED
COURSE	817	ARTS & HUMANITIES MINI GRANT
COURSE	819	WIRELESS INFRASTRUCTURE E-RATE
COURSE	823	FOOD SERVICE WATER HEATERS
COURSE	826	UNDESIGNATED
COURSE	827	UNDESIGNATED
COURSE	829	UNDESIGNATED
COURSE	831	UNDESIGNATED
COURSE	833	UNDESIGNATED
COURSE	838	PARKING LOT PAVING
COURSE	839	UNDESIGNATED
COURSE	841	ESI CERTIFIED SUBSTITUTES
COURSE	842	ESI CLASSIFIED SUBSTITUTES
COURSE	900	GENERAL
COURSE	901	MUSIC
COURSE	902	AFTER SCHOOL TUTORING
COURSE	903	PRESENTERS/ASSEMBLIES
COURSE	904	BAND ACTIVITIES
COURSE	905	ATHLETICS
COURSE	906	CLUBS
COURSE	907	ENRICHMENT PROGRAMS
COURSE	908	DW ROBOTICS
COURSE	909	FY 20-22 TX CR (EQUIP & IMPR)
COURSE	910	ART
COURSE	911	SUN SHADE
COURSE	912	SOUND SYSTEM
COURSE	913	UNDESIGNATED
COURSE	914	FS VFW
COURSE	915	CONCRETE PROJECT
COURSE	970	DISTRICT WIDE
COURSE	971	SUPERINTENDENT
COURSE	972	GOVERNING BOARD
COURSE	973	COMMUNICATIONS AND MARKETING
COURSE	976	TALENT ACQUISITION & EMPLOYEE SERVICES
COURSE	980	FINANCE AND OPERATIONS
COURSE	981	FACILITY SERVICES
COURSE	982	TRANSPORTATION
COURSE	983	NUTRITION SERVICES
COURSE	984	FINANCIAL SERVICES
COURSE	985	PURCHASING
COURSE	986	WAREHOUSE
COURSE	990	TEACHING AND LEARNING
COURSE	991	GRANTS MANAGEMENT
COURSE	992	LEARNING SUPPORT

COURSE	993	SPECIAL EDUCATION
COURSE	994	DIGITAL LEARNING AND STRATEGY
COURSE	995	MEDIA SERVICES
COURSE	998	UNDESIGNATED
COURSE	999	DISTRICT CONTROLLED FUNDS
PROJECT	0000	UNDESIGNATED
PROJECT	0019	COVID-19 TRACKING
PROJECT	0020	ESSER 3 20%
PROJECT	0023	PAY PERIOD 23
PROJECT	0100	SCHOOL DISCRETIONARY - CAPITAL BUDGET
PROJECT	0101	COTTONWOOD CAPITAL
PROJECT	0102	EVERGREEN CAPITAL
PROJECT	0104	PALO VERDE CAPITAL
PROJECT	0105	SAGUARO CAPITAL
PROJECT	0106	CGMS CAPITAL
PROJECT	0107	CHOLLA CAPITAL
PROJECT	0108	IRONWOOD CAPITAL
PROJECT	0109	MESQUITE CAPITAL
PROJECT	0110	CACTUS CAPITAL
PROJECT	0130	DESERT WILLOW CAPITAL
PROJECT	0131	VILLAGO CAPITAL
PROJECT	0132	MCCARTNEY RANCH CAPITAL
PROJECT	0201	ESSER TECHNOLOGY
PROJECT	0300	LEASE/PURCHASE PAYMENTS - CAPITAL BUDGET
PROJECT	0400	SAFETY - CAPITAL BUDGET
PROJECT	0500	DEPT DISCRETIONARY - CAPITAL BUDGET
PROJECT	0501	SUPERINTENDENT CAPITAL
PROJECT	0514	FINANCIAL SERVICES - CAPITAL
PROJECT	0520	TEACHING & LEARNING CAPITAL
PROJECT	0522	LEARNING SUPPORT CAPITAL
PROJECT	1000	REGULAR CURRICULUM - ROLLUP
PROJECT	1037	MCKINNEY VENTO (LIAISON-SET ASIDE 7B)
PROJECT	1200	INSTRUCTIONAL RESOURCES - CAPITAL BUDGET
PROJECT	1300	GRANTS MANAGEMENT
PROJECT	1301	SET ASIDE 1 (LEA ADMIN)
PROJECT	1302	SET ASIDE 2 (INDIRECT)
PROJECT	1303	SET ASIDE 3 (PRIVATE SCHOOLS)
PROJECT	1304	SET ASIDE 4 (LEA LEVEL INSTRUCTIONAL PROGRAM)
PROJECT	1308	SET ASIDE 8 (FAMILY/COMMUNITY ENGAGEMENT)
PROJECT	1309	SET ASIDE 9 (PROFESSIONAL DEVELOPMENT)
PROJECT	1400	VILLAGO RESULTS BASED FUNDING
PROJECT	1500	TIV EFFECTIVE USE OF TECHNOLOGY
PROJECT	1501	TIV SAFE & HEALTHY STUDENTS
PROJECT	1502	TIV WELL ROUNDED EDUCATION
PROJECT	1749	MCKINNEY VENTO (STUDENTS-SET ASIDE 7A)

PROJECT	2000	SPECIAL EDUCATION - ROLLUP
PROJECT	2001	PROPORTIONATE SHARE
PROJECT	3000	TECHNOLOGY - ROLLUP
PROJECT	3200	SOFTWARE - CAPITAL BUDGET
PROJECT	3300	TECHNOLOGY - CAPITAL BUDGET
PROJECT	3400	LIBRARY - CAPITAL BUDGET
PROJECT	4000	COMPENSATION & BENEFITS - ROLLUP
PROJECT	4011	CSF 11 - ALL FUNDS
PROJECT	4012	CSF 12 - ALL FUNDS
PROJECT	4013	CSF 13 - ALL FUNDS
PROJECT	4050	ESI - CERTIFIED
PROJECT	4075	ESI - CLASSIFIED
PROJECT	4100	21 SUMMER COMP
PROJECT	4101	FALL BREAK 2021
PROJECT	4200	CGOLA
PROJECT	4201	FALL BREAK NUTRITION SERVICES
PROJECT	4211	CGOLA - CSF 11
PROJECT	4212	CGOLA - CSF 12
PROJECT	4213	CGOLA - CSF 13
PROJECT	4300	ASSOCIATE INSTRUCTORS
PROJECT	4700	STIPENDS
PROJECT	5000	CASH ACCOUNTS ROLLUP
PROJECT	5001	UNDESIGNATED
PROJECT	5002	FY 20-22 TX CR (EQUIP & IMPR)
PROJECT	5003	DEVICE PROTECTION PLANS
PROJECT	5100	EXTRACURRICULAR/CLUBS
PROJECT	5101	FIELD TRIPS
PROJECT	5102	STEM
PROJECT	5103	BAND/CHOIR
PROJECT	5104	NATIVE AMERICAN CLUB
PROJECT	5105	GAY STRAIGHT ALLIANCE (GSA)
PROJECT	5106	CHESS CLUB
PROJECT	5107	OUTDOOR CLUB
PROJECT	5108	ANIME CLUB
PROJECT	5109	BOARD GAME CLUB
PROJECT	5110	24 CLUB
PROJECT	5112	GARDEN CLUB
PROJECT	5113	YEARBOOK CLUB
PROJECT	5114	STUDENT COUNCIL
PROJECT	5115	NJHS
PROJECT	5116	MOCK TRIAL
PROJECT	5117	DRAMA
PROJECT	5118	FILM
PROJECT	5119	ART CLUB
PROJECT	5120	PHYSICAL EDUCATION

PROJECT	5121	LIBRARY
PROJECT	5221	CLASS OF 2021
PROJECT	5222	CLASS OF 2022
PROJECT	5223	CLASS OF 2023
PROJECT	5300	CHARACTER EDUCATION
PROJECT	5301	PBIS
PROJECT	5314	CDBG-BLOCK GRANT
PROJECT	5400	ATHLETICS
PROJECT	5401	BOYS BASKETBALL
PROJECT	5402	GIRLS BASKETBALL
PROJECT	5403	FLAG FOOTBALL
PROJECT	5404	BASEBALL
PROJECT	5405	SOFTBALL
PROJECT	5406	TRACK AND FIELD
PROJECT	5407	CROSS COUNTRY
PROJECT	5408	WRESTLING
PROJECT	5409	CHEER
PROJECT	5410	VOLLEYBALL
PROJECT	5411	BOYS SOCCER
PROJECT	5412	GIRLS SOCCER
PROJECT	5500	ACADEMICS
PROJECT	5501	AFTER SCHOOL TUTORING
PROJECT	5601	NO KIDS HUNGRY!
PROJECT	5800	MINIGRANTS - ROLLUP
PROJECT	6000	BOND - ROLLUP
PROJECT	6001	ASPIN
PROJECT	6002	FOOD SERVICE MATCH
PROJECT	7000	FACILITES - ROLLUP
PROJECT	7100	FACILITIES EQUIPMENT- CAPITAL BUDGET
PROJECT	7200	FACILITIES REPAIRS/REMODELING - CAPITAL BUDGET
PROJECT	7300	PLAYGROUND EQUIPMENT REPLACEMENT - CAPITAL BUDGET
PROJECT	7401	SAFETY IMPROVEMENTS
PROJECT	8000	TRANSPORTATION - ROLLUP
PROJECT	8100	BUS FLEET REPLACEMENT- CAPITAL BUDGET
PROJECT	8200	WHITE FLEET REPLACEMENT- CAPITAL BUDGET
PROJECT	8300	TRANSPORTATION DISCRETIONARY - CAPITAL BUDGET
PROJECT	9000	Undesignated

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

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

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

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

[Data Uploading Instructions](#)

[USFR Chart of Accounts](#)

Revenue object code corrections needed for accurate reporting on Page 1						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
1. Federal revenues are not allowed in Fund 610	610			4000-4999	\$0	1.
2. County revenues are not allowed in Fund 620	620			2000-2999	\$0	2.
3. State revenues are not allowed in Fund 620	620			3000-3999	\$0	3.
4. Federal revenues are not allowed in Fund 620	620			4000-4999	\$0	4.
5. County revenues are not allowed in Fund 630	630			2000-2999	\$0	5.
6. State revenues are not allowed in Fund 630	630			3000-3999	\$0	6.
7. Federal revenues are not allowed in Fund 630	630			4000-4999	\$0	7.
8. County revenues are not allowed in Fund 700	700			2000-2999	\$0	8.

Maintenance and Operations Fund corrections needed for accurate reporting on Page 2						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
9. Do not use Program codes 000-099	001	000-099		6100-6899	\$0	9.
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0	10.
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	\$0	11.
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0	12.
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0	13.
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0	14.
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0	15.

Classroom Site Fund corrections needed for accurate reporting on Page 3						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
16. Fund balance should not be coded in Fund 010	010			0100-0500	\$0	16.
17. Revenues should not be coded in Fund 010	010			1000-5999	\$0	17.
18. Expenditures should not be coded in Fund 010	010			6100-6899	\$0	18.
19. Unallowable revenues coded to Fund 011	011			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	19.
20. Unallowable expenditures coded to Fund 011	011		2300-2499, 2600-3299, 3400-6999	6300-6849, 6860-6899	\$0	20.
21. Unallowable revenues coded to Fund 012	012			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	21.
22. Unallowable expenditures coded to Fund 012	012		2300-2499, 2600-3299, 3400-6999	6300-6849, 6860-6899	\$1	22.
23. Unallowable revenues coded to Fund 013	013			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	23.
24. Unallowable expenditures coded to Fund 013	013		2400-2499, 2600-3299, 3400-6999	6700-6809, 6820-6849, 6860-6889	(\$1)	24.

Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4						
Issue	Fund	Program	Function	Object	Identified Miscoding Amount	
25. Object 6730 should be coded to 6731-6739	610			6730	\$0	25.
26. Object 6730 should be coded to 6731-6739	620			6730	\$0	26.
27. Object 6730 should be coded to 6731-6739	630			6730	\$0	27.
28. Object 6730 should be coded to 6731-6739	695			6730	\$0	28.

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

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

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AFR Instructions

Page	Reference	Instructions
General – Instructions		<p>These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should follow the General Instructions below prior to uploading records to the Accounting Data tab.</p> <p>Instructions for uploading accounting records are included in a separate document titled "Data Uploading Instructions". This file has also been included in the AFR packet.</p>
General – Reconciling		<p>All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2021. 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, 2021, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.</p>
General – Budget Amounts		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2021 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>
General – Beginning Fund Balances		<p>The beginning balance for each fund at July 1, 2020, automatically pulls from the fund's ending balance reported on the AFR for FY 2020. If an ending fund balance was reported incorrectly on the FY 2020 AFR for any fund, districts should compute the beginning balance for such funds as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/19. Plus: Accrued revenues as of 6/30/20, received during the 60-day period following 6/30/20. Less: Payments made during the 60-day period following 6/30/20, for goods and services received on or before 6/30/20, but not paid for by that date.</p> <p>This calculated amount should be entered for the appropriate fund in the Calculated CY Beginning Fund Balance column (Column Q) on the Accounting Data tab. Lines that report amounts for multiple funds should enter a single amount for the calculated beginning fund balance for all funds reported on that line. For example, line 1 on page 5 reports amounts for Funds 100-139. The total calculated beginning fund balance for funds 100-139 should be entered on the line for Fund 100 on the Accounting Data tab. Similarly, districts reporting amounts on line 33 on page 6 would enter the total calculated beginning fund balance for all funds on the "Other" line on the Accounting Data tab.</p> <p>Districts should maintain documentation for the calculation of any amounts entered in the Calculated CY Beginning Fund Balance column.</p>
General – Reporting Sub-funds		<p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay.</p> <p>After the district's accounting records have been uploaded to the Accounting Data tab, all sub-funds and non-bolded fund codes (if any) will be identified by red shading in the Final Fund column. Districts must identify the appropriate bolded fund number for reporting purposes for each sub-fund and non-bolded fund prior to submitting the AFR files to ADE and the district's CSS. All bold fund numbers are listed on column O on the Accounting Data tab.</p>

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Page	Reference	Instructions
	General – Revenues	<p>Revenues must include cash receipts through June 30, 2021, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements received for meals served in FY 2021; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2021; 4) FY 2021 CSF revenues received; 5) FY 2021 state aid apportionment rollover payments made in the beginning of July 2021 (FY 2022), pursuant to Laws 2020, Ch. 58, §114. 6) the district's portion of the FY 2021 \$50,000,000 from 2016 Prop 123 additional funding. <p>In addition, revenues must include any cash receipts of FY 2021 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2020 Statewide recalculation adjustments made in September 2020, as described in School Finance Memorandum 21-014.</p>
	General – Expenditures	<p>Expenditures must include cash disbursements through June 30, 2021, and payments made after fiscal year-end, but prior to August 30, 2021, for goods and services received on or before June 30, 2021.</p>
	General – Coding Errors	<p>Corrections identified on the Coding Errors page are required when they meet or exceed 10% of the related reporting. Miscodings that exceed this threshold are highlighted in pink. Transactions coded to unallowable fund/object combination are highlighted in purple. Districts should make journal entries in their accounting records for these corrections. After correcting their accounting records, districts should upload the corrected records to the Accounting Data tab as described in the Data Uploading Instructions document.</p> <p>Districts are encouraged to address <u>all</u> related corrections in future coding, other than issues related to rounding error (i.e., amounts generally less than \$10).</p>
Cover	Name, County, CTDS Number	<p>The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.</p>
Cover	Alert	<p>An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.</p>
1	Footnotes 1 and 3	<p>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, 2020, and June 30, 2021, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).</p>
1	Footnote 4	<p>Debt Service Fund expenditures reported on line 43 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).</p>
1	Line 16	<p>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.</p>
1	Lines 5-17 General Tuition Guidance	<p>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.</p>
1	Line 26	<p>Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2021 \$50,000,000 from 2016 Prop 123 additional funding.</p> <p>Do not include state equalization or additional state aid amounts as they are reported on lines 27 and 28.</p>
1	Lines 27 and 28	<p>The amounts reported on these lines should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent APOR 64-1 report. Reconciling these amounts to the APOR report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.</p>

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Page	Reference	Instructions
1	Line 31	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 40 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 40	This line should include Impact Aid monies transferred to the M&O or UCO Funds. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O or UCO Funds to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.
1	Line 43	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 32 and page 4, line 10, respectively.
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (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.
3	Lines 15, 32, and 52	Allowable CSF amounts for Function 3300—Community Service Operations are reported on these lines. For example, if a district included a community school program, such as preschool for children <u>without</u> disabilities, as a CSF-eligible program related to its educational mission, expenditures for certified teacher salaries and related expenses allowable under CSF would be reported here.
3	Lines 41, 46, and 51	In accordance with A.R.S. §15-977(H), districts may make expenditures from Fund 013 for teacher liability insurance premiums. Such insurance costs are reported on these lines. No administrative costs, other than teacher liability insurance premiums, may be made with CSF monies.
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. If the district records its Unrestricted Capital Outlay Override expenditures in a fund other than Fund 610, the district should enter 610 in the Rollup Fund column on the Accounting Data tab for that fund.
4	UCO Fund Expenditures Lines 2-9	<u>All</u> expenditures from the UCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3, are included on these lines.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) funds. The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for the UCO Fund are reported in the UCO Fund Expenditures table at the top of page 4. Total expenditures for the UCO, Bond Building, and Adjacent Ways funds are reported on page 1, line 43. Total expenditures in the New School Facilities Fund are reported on page 6, line 30. In addition, the detailed expenditures reported in lines 2-11 must be separately entered as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be entered as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 12 must agree to the total amounts reported on line 16, by fund.
4	New construction cost per square foot	Enter the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <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, 2021. 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, 2021. This amount will not appear on the capital assets list as of June 30, 2021, as these amounts are not recorded on the list until the project(s) is completed.

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5	Federal Projects, Lines 1-14, 17 and 19	<p>Formulas will pull amounts on these lines for all funds indicated for each line, up to the first fund indicated on the line below it. For example, line 1 will pull data from funds 100 through 139 for ESEA Title I—Helping Disadvantaged Children, line 2 will pull data from funds 140 through 159 for ESEA Title II—Professional Development and Technology, and line 3 will pull data from funds 160 through 169 for ESEA Title IV—ESEA Title IV—21st Century Schools, and so on.</p> <p>Districts using funds for internal management purposes numbered from 100 through 299 that are not related to the specific areas indicated on each line should identify the correct fund for proper reporting on the AFR in the Rollup Fund column on the Accounting Data tab. If the fund does not relate to any of the areas identified on lines 1 through 14, it should be included on line 17 with Other Federal Projects. In this case, districts should enter a rollup fund in the 300 through 399 range (other than Funds 374 and 378).</p> <p>All Federal COVID-19 relief grants should be included on lines 17 and 19.</p> <p>Districts must select "COVID" from the Roll Up fund dropdown menu of the Accounting Data tab for all Federal COVID-19 relief grants including those with the assigned fund numbers such as Fund 326—Elementary and Secondary School Emergency Relief (ESSER) I, Fund 336—ESSER II, and Fund 346—ESSER III, and Fund 328—Enrollment Stability Grant Program; and all others in the 300 through 399 range when no fund number is assigned such as Acceleration Academies, School Safety Program—Esser, and FEMA Public Assistance grants.</p>
5	Federal Projects, Line 16	<p>Districts with amounts reported in Fund 699—Federal Impact Aid Construction should verify the actual combined beginning fund balance for Fund 378—Impact Aid and Fund 699 agrees to the amount shown on line 16. If the amounts do not agree, enter the correct combined fund balance for Funds 378 and 699 in the Calculated CY Beginning Fund Balance column for Fund 378 on the Accounting Data tab.</p>
5	Net Other Financing Sources and Uses Including Transfers	<p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns are shown as positive numbers. Amounts pulled into these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column G.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G.</p> <p>In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.</p>
5	State Projects, Lines 20-30	<p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. Districts should identify the appropriate bold-level fund in the Rollup Fund column on the Accounting Data tab. For example, if the district uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 20, Fund 400—Vocational Education. In this case, the district should select Fund 400 as the Rollup Fund for all amounts coded to fund 401 on the Accounting Data tab.</p> <p>For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 20 will pull only amounts for Fund 400—Vocational Education, line 21 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on. If the fund does not relate to any of the areas identified on lines 20 through 29, it should be included on line 30 with Other State Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.</p>
5	Results-based Funding, Line 28	<p>In accordance with A.R.S. §15-249.08, all districts that received monies for Fund 457— Results-based Funding must separately complete ADE's Results Based Fund Report. The completed form should be uploaded to ADE along with the AFR, as it is required by November 1. Instructions for completing the report are included in the separate form.</p> <p>Additional questions about completing the Result Based Fund Report should be directed to ADE's School Finance Budget Team.</p> <p>sfbudgetteam@azed.gov</p>

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Page	Reference	Instructions
6	Net Other Financing Sources and Uses Including Transfers	Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns are shown as positive numbers. Amounts entered in these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column F. If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.
6	Other Funds—School Plant Line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established sub-funds for School Plant in funds 501-504, to account for monies received that were restricted for different purposes by statute, should enter 500 in the Rollup Fund column on the Accounting Data tab for these funds.
6	Other Funds—Indirect Costs Line 17	Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be coded as a Transfer-in (object 5200).
6	Other Funds—New School Facilities Line 31	Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.
6	Other Line 34	Amounts recorded in Fund 750—Permanent Funds, Fund 855—Employee Insurance Program Withholdings, and Fund 865—State Income Tax Withholdings automatically pull to this line. Districts with any other funds in their accounting records that are not properly included elsewhere in the AFR, such as amounts related to monies remaining in Fund 080—Student Success, should enter the word “other” (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.
6	Internal Service Funds 950-989, Lines 1 through 4	Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfer-out for these lines.
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.
6	Instructional Improvement Fund 020 Detailed Expenditures	Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979. Any district that did not have Instructional Improvement Fund expenditures during the fiscal year must indicate this by selecting the checkbox below the Instructional Improvement table.
6	Arizona Industry Credentials Incentive Fund 597 Detailed Expenditures	Districts must manually enter the detailed actual expenditure amounts for the following costs in accordance with A.R.S. §15-249.15: 1. Instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. 2. To offset the students' cost of certification, credentialing, or licensure. 3. Developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical program or course. 4. Instructional hardware, software, or supplies required for the certification, credentialing, or licensure. 5. Career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors.
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.

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

Page	Reference	Instructions
7	Section G—Cash and Investments held at fiscal year end	<p>ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p>Sinking funds – funds containing reserves held specifically for redemption of long-term debt.</p> <p>Bond funds – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p>Other funds – all other funds, exclude any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. Exclude accounts receivable, value of real property, and all nonsecurity assets.</p> <p>For more information on Form 33, please refer to the Page 9 General instruction below.</p>
7	Section H—Average Teacher Salary	<p>Enter the average teacher salary of all teachers employed in FY 2021. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.</p>
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Programs 200 and 300) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p> <p>Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications. The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 expenditures reported on page 2, line 24.</p>
8	Section D— Expenditures for Audit Services	<p>Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On Line D.1, enter the actual M&O Fund expenditures paid in FY 2021 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2021 from all funds.</p>
8	Sections E—Performance Pay	<p>Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.</p>
8	Section F—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including amounts paid for operations, capital, and debt related billing.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.</p>
8	Section F—Tuition (continued)	<p>Type 03 districts should submit copies of the final tuition invoices and corresponding calculation worksheets to ADE School Finance for the total tuition expenditure amounts reported for operations, capital, and debt service only for high school students that attend other Arizona districts.</p> <p>Districts should scan final tuition invoices and corresponding calculation worksheets and save as a .pdf file. Please email the .pdf file to the School Finance budget team by October 31 at the link below. The email subject line should include the fiscal year, district name, CTD number, and "Type 03 tuition".</p>
		<p>sfbudgetteam@azed.gov</p>

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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	All expenditures from funds 001 through 799 (excluding 575) are reported in this section. The sum of total expenditures included on lines 13, 16, and 17 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Expenditures from Funds 800 and above are not reported in this table as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in this level of detail in the NPEFS.
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 16 for the "Property" column in the table above.
9	Technology Detail	Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table. Districts that have adequate records to report detailed technology expenditures for technical services, technology-related repairs and maintenance, and rental of computers and related equipment (optional object codes 6340, 6432, and 6443) should enter those amounts in lines 1 through 3. Beginning in FY 2022, this detailed reporting will be required.
9	Support Services-Instruction Detail	Districts that have adequate records to report detailed support services-instruction expenditures for improvement of instruction and library/media services (optional function codes 2210 and 2220) should enter those amounts in lines 1 and 2. Beginning in FY 2022, this detailed reporting will be required.
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. An error message will appear above the table if the total amount entered on lines 1 through 5 for certified teachers or certified substitutes does not agree to the total salaries coded to Functions 1000-1899 in Funds 001 through 799 (excluding 575), as displayed in Cell Q33. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Other Items—Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
9	CTED Districts Only, Lines 1 through 3	To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.
9	Revenue from selected federal sources, Lines 1 through 4	To assist ADE in collecting accurate information for the NPEFS, districts should report revenues received from selected federal sources listed in lines 1 through 4: 1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105) The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link:

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Page	Reference	Instructions
		<p>https://www.azed.gov/titleiv-a/</p> <p>2. 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B)</p> <p>21st Century Community Learning Centers (21st CCLC) Title IV-B program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link: https://www.azed.gov/21stcclc/federal-and-state-regulations/</p> <p>3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221)</p> <p>Title V-B-2 is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. For additional information on completing this line, please contact ADE using the email address below: RLISInbox@azed.gov</p> <p>4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211)</p> <p>The Small, Rural School Grant Program (SRSA), CFDA no. 84.358A, authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified Federal programs. Additional information is available at the following link: https://www.azed.gov/titlei/reap/</p> <p>For support assistance for Federal and State Grants, please contact the Arizona Department of Education's Grants Management Team: https://www.azed.gov/grants-management/contact/</p>
9	Impact Aid Revenues	<p>Districts that received Impact Aid revenues during the fiscal year that were intended to replace local tax revenues should enter that amount in this cell. Include only amounts used or transferred to M&O or UCO Fund to reduce or eliminate taxes levied, not all Impact Aid received. The amount will be deducted from the amount reported for salaries paid from federal funds in cell B25.</p> <p>Districts that did <u>not</u> receive Impact Aid revenues that were intended to replace local tax revenues should enter a 0.</p>
Summary	General	The Summary condenses the information in the AFR for publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2020 and FY 2021 from ADE's ADM Attending Summary reports (ADMS 45-2), available on ADE's website at the link below: www.ade.az.gov/districts
Summary	Other Capital Funds	Total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 26 and 27.
Summary	Federal Projects	Total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Total of Funds 400-499 as reported on AFR page 5, State Projects, line 31.
Summary	Gifts and Donations	Combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 25.
Summary	Other Funds	Combined total of the Other Funds on AFR page 6, line 33 and the other Internal Service Funds on AFR page 6, line 4.

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

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Revised process for identifying COVID-19 federal relief grants on the Accounting data tab.