



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2016

SIGNATURE/DATE

Cynthia Weiss 10/10/16
Debbie Burdick 10/10/16
Ted Chiarello 10/10/16
Karen E. Duff 10/10/16

SIGNATURE/DATE

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The Annual Financial Report file(s) for FY 2016 uploaded to the Arizona Department of Education's Web site on October 12, 2016 contain(s) the data for the AFR described above. Date

(Signature of Debbie C. Burdick) Superintendent Signature

Debbi C. Burdick, Ed.D. Superintendent (Typed Name)

Ted Chiarello District Contact Employee

(Signature of Ted Chiarello) Business Manager Signature

Ted Chiarello Business Manager (Typed Name)

(480) 575-2029 Telephone Number

tchiarello@ccusd93.org E-mail

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description, Amount. Rows include Maintenance & Operation (\$30,327,622), Classroom Site Funds (\$2,052,670), and Unrestricted Capital Outlay (\$589,436).

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980, 1990

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) 3100, 3130

Subtotal (lines 25-27)

4000 Federal

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

Subtotal (lines 29-35)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	2,809,780	530,631	113,682	810,854
2.	22,962,156	1,142,054	53,824	3,099,500
3.	0			
4.	37,656	1,899	70	3,982
5.				0
6.	2,454			
7.				
8.	0			
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.	26,504	5,752	746	102,067
18.	5,649			2,715
19.	23,034,419	1,149,705	54,640	3,208,264
20.	2			
21.		0		
22.				
23.				
24.	2	0		
25.		0		
26.	6,513,660	328,433		
27.	236,238			
28.	6,749,898	328,433		0
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.	0			0
37.	29,784,319	1,478,138	54,640	3,208,264
38.				0
39.	0			0
40.				
41.	32,594,099	2,008,769	168,322	4,019,118
42.	30,327,622	589,436	40,536	584,300
43.	588,367	0		
44.	30,915,989	589,436	40,536	584,300
45.	1,678,110	1,419,333	127,786	3,434,818

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/15.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$2,253 at 6/30/16.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	8,438,510	2,696,950	36,846	133,079	605	11,436,888	11,305,990	11,784,288	-4.1%
2000 Support Services										
2100 Students	2.	961,230	318,212	24,836	8,582	387	1,331,199	1,313,247	1,175,300	11.7%
2200 Instructional Staff	3.	332,424	96,366	78,752	7,751	2,734	558,148	518,027	820,215	-36.8%
2300 General Administration	4.	573,235	187,126	213,747	6,310	18,928	930,089	999,346	527,199	89.6%
2400 School Administration	5.	1,126,893	328,670	30,549	6,383	18,141	1,565,518	1,510,636	1,402,917	7.7%
2500 Central Services	6.	1,087,006	343,614	227,931	12,956	5,836	1,762,817	1,677,343	1,894,686	-11.5%
2600 Operation & Maintenance of Plant	7.	807,965	324,103	1,815,948	1,441,600	2,394	5,054,756	4,392,010	4,505,321	-2.5%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	27,541	11,308	0	0	0	97,234	38,849	87,164	-55.4%
610 School-Sponsored Cocurricular Activities	10.	0	0	0			600	0	0	0.0%
620 School-Sponsored Athletics	11.	96,107	17,115	0	0	0	105,609	113,222	97,853	15.7%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.	9,302	2,365			0	0	11,667	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	13,460,213	4,325,829	2,428,609	1,616,661	49,025	22,842,858	21,880,337	22,294,943	-1.9%
200 Special Education										
1000 Instruction	15.	2,154,209	765,331	661,789	3,291	656	3,655,844	3,585,276	3,481,124	3.0%
2000 Support Services										
2100 Students	16.	1,423,523	416,983	172,401	32,295	600	2,093,591	2,045,802	1,975,235	3.6%
2200 Instructional Staff	17.	197,718	61,813	18,192	4,278	0	318,711	282,001	267,305	5.5%
2300 General Administration	18.	0	0	0			1,589	0	1,589	-100.0%
2400 School Administration	19.	0	0	0	0		0	0	0	0.0%
2500 Central Services	20.			254			950	254	293	-13.3%
2600 Operation & Maintenance of Plant	21.	0	0	0	0		4,576	0	4,575	-100.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.		0				0	0	0	0.0%
Subtotal (lines 15-23)	24.	3,775,450	1,244,127	852,636	39,864	1,256	6,075,261	5,913,333	5,730,121	3.2%
400 Pupil Transportation	25.	1,288,454	567,142	117,525	378,108	394	2,451,205	2,351,623	2,325,595	1.1%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	141,938	40,391	0	0		202,089	182,329	221,273	-17.6%
Total Expenditures (lines 14, 24-27, 30-32)	33.	18,666,055	6,177,489	3,398,770	2,034,633	50,675	31,571,413	30,327,622	30,571,932	-0.8%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)		404,174										
Interest Income		754										
Total Revenues (lines 1 and 2)		404,928										
Expenditures												
100 Regular Education												
1000 Instruction			273,616	53,169				492,910	326,785	294,359	11.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			273,616	53,169				492,910	326,785	294,359	11.0%	
200 Special Education												
1000 Instruction			40,632	8,042				50,776	48,674	50,465	-3.5%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			40,632	8,042				50,776	48,674	50,465	-3.5%	
Other Programs (Specify)												
1000 Instruction								0	0	2,744	-100.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	2,744	-100.0%	
Total Classroom Site Fund 011 - Base Salary	133,139	404,928	314,248	61,211				543,686	375,459	347,568	8.0%	162,608
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		808,348										
Interest Income		3,361										
Total Revenues (lines 17 and 18)		811,709										
Expenditures												
100 Regular Education												
1000 Instruction			712,574	134,037				1,102,549	846,611	643,845	31.5%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			712,574	134,037				1,102,549	846,611	643,845	31.5%	
200 Special Education												
1000 Instruction			103,279	19,659				103,585	122,938	92,461	33.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			103,279	19,659				103,585	122,938	92,461	33.0%	
Other Programs (Specify)												
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	365,044	811,709	815,853	153,696				1,206,134	969,549	736,306	31.7%	207,204
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		808,348										
Interest Income		1,025										
Total Revenues (lines 33 and 34)		809,373										
Expenditures												
100 Regular Education												
1000 Instruction			482,677	93,775	0	0		744,677	576,452	826,555	-30.3%	
2100 Support Services - Students			250	49				0	299	1,665	-82.0%	
2200 Support Services - Instructional Staff			12,902	2,348	28,226	902		121,136	44,378	91,953	-51.7%	
Program 100 Subtotal (lines 36-38)			495,829	96,172	28,226	902		865,813	621,129	920,173	-32.5%	
200 Special Education												
1000 Instruction			71,276	14,111				120,871	85,387	131,388	-35.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0	840	306		2,423	1,146	2,128	-46.1%	
Program 200 Subtotal (lines 40-42)			71,276	14,111	840	306		123,294	86,533	133,516	-35.2%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction								0	0	7,430	-100.0%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			0	0	0	0		0	0	7,430	-100.0%	
Total Classroom Site Fund 013 - Other	148,002	809,373	567,105	110,283	29,066	1,208		989,107	707,662	1,061,119	-33.3%	249,713
Total Classroom Site Funds (lines 16, 32, and 48)	646,185	2,026,010	1,697,206	325,190	29,066	1,208	0	2,738,927	2,052,670	2,144,993	-4.3%	619,525

- (1) For FY 2016, the district received Classroom Site Fund revenue of 0 and expended 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) 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%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		345,623	33,295			0	1,148,538	378,918	345,308	9.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff		11,480	64,419				60,000	75,899	55,945	35.7%
2300, 2400, 2500, 2900 Administration			82,096			1,740	200,000	83,836	127,339	-34.2%
2600 Operation & Maintenance of Plant			4,077				50,000	4,077	51,433	-92.1%
2700 Student Transportation			5,082				8,000	5,082	4,325	17.5%
3000 Operation of Noninstructional Services			37,793				0	37,793	0	--
4000 Facilities Acquisition and Construction			0			3,831	2,644,040	3,831	810,740	-99.5%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	357,103	226,762	0	0	5,571	4,110,578	589,436	1,395,090	-57.7%

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

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

Budget \$0 Actual \$0

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

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	4,110,578		0		0	
6150 Classified Salaries	0		0	109,490	0	
6200 Employee Benefits	0		0	28,226	0	
6450 Construction Services	0	3,831	0	10,581,835	0	0
6710 Land and Improvements	0		20,000,000		0	
6720 Buildings and Improvements	500,000		0		0	
6731 Furniture and Equipment	100,000	62,001	0	108,407	0	0
6734 Vehicles	8,000	0	0	2,941,385	0	
6737 Technology-Related Hardware and Software	400,000	164,761	0	363,992	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	
6841, 6842, 6850 Interest	0	0	0	0	0	
Total (lines 2-11)	1,008,000	230,593	20,000,000	14,133,335	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	500,000	3,831	20,000,000	10,581,835		
New Construction	0		0		0	
Other	508,000	226,762	0	3,551,500	0	
Total (lines 13-15)	1,008,000	230,593	20,000,000	14,133,335	0	0

Funds 610, 630, and 695

1. New construction cost per square foot \$ 217
 2. Land acquisition costs \$

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$34,795,443
Buildings and Improvements	\$118,004,168
Furniture, Equipment, Vehicles, and Technology	\$9,209,959
Construction in Progress	\$6,658,615
Total	\$168,668,185

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	6,765	357,670	(5,035)	432,809	380,946	(21,546)
2.	(6,765)	61,758	(1,000)	74,318	62,202	(8,209)
3.	750	56,838	0	77,737	59,048	(1,460)
4.				0		0
5.	0	15,626	(210)	18,584	16,017	(601)
6.				0		0
7.				0		0
8.	(300,896)	943,179	(7,190)	769,620	659,967	(24,874)
9.				0		0
10.				0		0
11.				0		0
12.	(43)	55,443	(826)	86,287	77,118	(22,544)
13.				0		0
14.	432,576	121,020		220,924	127,471	426,125
15.	204,650	103,261		204,586	0	307,911
16.				0		0
17.	107,016	102,330		131,064	123,761	85,585
18.	444,053	1,817,125	(14,261)	2,015,929	1,506,530	740,387

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	422	36,212		36,623	36,623	11
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.	2			0		2
26.				0		0
27.	1,854	128,495		197,759	190,696	(60,347)
28.	2,278	164,707		234,382	227,319	(60,334)

Total Federal and State Projects (lines 18 and 28)

29.	446,331	1,981,832	(14,261)	2,250,311	1,733,849	680,053
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

		BEGINNING	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER		ENDING FUND
		FUND BALANCE	FINANCING SOURCES (excluding 5200)	IN (OUT) 5200 (6930)	FINANCING USES (excluding 6910 and 6930)		BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	243,523	220,951		261,523	194,582	269,892
050 County, City, and Town Grants	2.				0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant (Lease over 1 year)	5.	39,441	138		39,288	1,788	37,791
505 School Plant (Lease 1 year or less)	6.	11	0		0	0	11
506 School Plant (Sale)	7.	28,955	2,188		0	0	31,143
515 Civic Center	8.	509,092	408,857		488,686	107,952	809,997
520 Community School	9.	250,511	1,816,982		2,060,000	1,891,404	176,089
525 Auxiliary Operations	10.	406,135	788,220		723,000	732,536	461,819
526 Extracurricular Activities Fees Tax Credit	11.	679,368	648,936		548,930	548,068	780,236
530 Gifts and Donations	12.	700,359	361,487		400,000	409,925	651,921
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0
540 Fingerprint	14.	22,593	7,025		15,237	12,640	16,978
545 School Opening	15.				0		0
550 Insurance Proceeds	16.	133,231	13,276		50,000	17,241	129,266
555 Textbooks	17.	53,537	8,884		10,000	6,801	55,620
565 Litigation Recovery	18.	4,311	3,172		0	0	7,483
570 Indirect Costs	19.	270,381	870	77,262	186,646	121,836	226,677
575 Unemployment Insurance	20.	692,875	13,205		50,000	9,488	696,592
580 Teacherage	21.				0		0
585 Insurance Refund	22.	0	0		0		0
590 Grants and Gifts to Teachers	23.	72	20,078		15,575	14,939	5,211
595 Advertisement	24.	11,580	42		0	0	11,622
596 Joint Technical Education	25.				0		0
620 Adjacent Ways	26.	113,682	54,640	0	151,340	40,536	127,786
630 Bond Building	27.	23,617,185	4,874	0	0	15,218,245	8,403,814
639 Impact Aid Revenue Bond Building	28.				0		0
640 School Plant-Special Construction	29.				0		0
650 Gifts and Donations—Capital	30.	6,581	24		0	0	6,605
660 Condemnation	31.				0		0
665 Energy and Water Savings	32.	101,226	239,013	588,367	790,883	795,893	132,713
686 Emergency Deficiencies Correction	33.	0	0		0	0	0
691 Building Renewal Grant	34.	5,560	2,077,114		2,138,243	2,082,407	267
695 New School Facilities	35.	8	0		0	0	8
700 Debt Service	36.	810,854	3,208,264		1,892,775	584,300	3,434,818
720 Impact Aid Revenue Bond Debt Service	37.				0		0
850 Student Activities	38.	202,237	617,355			650,384	169,208
Other _080	39.	104,475	0		641,058	104,196	279
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.				0		0
955 Intergovernmental Agreements	2.	287	0		2,098	0	287
9__ OPEB	3.				0		0
9__	4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	112,604	91,230
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	148,919	103,352
Total Expenditures (lines 1-4)	261,523	194,582

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2015	\$33,750,000	1.
2. Bonds issued during FY 2016 (Object 5110)	0	2.
3. Bonds retired during FY 2016 (Object 6831)	1,465,000	3.
4. Bonds Outstanding, June 30, 2016	\$32,285,000	4.
5. Short-term Debt Outstanding, July 1, 2015		5.
6. Short-term Debt Outstanding, June 30, 2016		6.

B. District Assessed Valuation and Other District Information

1. FY 2016 Assessed Valuations and Tax Rates			
a. Primary	\$1,706,834,968	Tax Rate	1.8198
b. Secondary	\$1,706,834,968	Tax Rate	0.1829
2. Number of Schools			7
3. Actual Days in Session			180
4. Area of School District (Square Miles)			175

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

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$19,220,674
2. Classroom Supplies (Function 1000, Object Code 6600)	\$727,623
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,490,725
4. Support Services—Students (Function 2100)	\$3,752,879
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$9,749,806
6. Total Current Expenditures	\$37,941,707

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

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

\$11,104

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	28	20	16	11	16	14	9	23	18	8	163
2. Verbal Reasoning	0	1	0	9	11	5	8	17	12	8	16	13	10	110
3. Nonverbal Reasoning	1	0	1	16	21	17	23	24	20	20	25	16	20	204
4. Total Duplicated Enrollment (lines 1-3)	1	1	1	53	52	38	42	57	46	37	64	47	38	477

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	1,061,791	1,036,161
2. Emotional Disability	640,683	625,218
3. Hearing Impairment	20,469	19,975
4. Other Health Impairments	398,444	388,826
5. Specific Learning Disability	1,079,556	1,053,494
6. Mild, Moderate, or Severe Intellectual Disability	207,969	202,949
7. Multiple Disabilities	843,668	823,303
8. Multiple Disabilities with Severe Sensory Impair.	190,404	185,808
9. Orthopedic Impairment	29,496	28,784
10. Developmental Delay	163,647	159,697
11. Preschool Severe Delay	48,894	47,714
12. Speech/Language Impairment	387,770	378,410
13. Traumatic Brain Injury	3,558	3,472
14. Visual Impairment	906,103	884,231
15. Subtotal (lines 1-14)	5,982,452	5,838,042
16. Gifted Education	8,497	0
17. Remedial Education	0	
18. ELL Incremental Costs	17,565	10,692
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	66,747	64,599
21. Career Education	0	
22. Total (lines 15-21)	6,075,261	5,913,333

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 605
9-12	\$
Total	\$ 605

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	39,650
2. Federal Audit Expenditures - All Funds	6330	1,700

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

Actual Expenditures made in FY 2016 \$ 14,405

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 (objects 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 (objects 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
642,191			642,191
			0
			0
642,191	0	0	642,191

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Funds 020-799	Programs 100-600										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	1,240,975	351,249	315,313	591,253	146,495	76,427				290,543	0	3,012,255
2000 Support Services												
2100 Students	288,943	89,999	9,877	4,709	52,632	0						446,160
2200 Instructional Staff	132,164	29,341	97,727	81,245	29,743	1,555				0		371,775
2300 General Administration	0	0	0	4,439	3,120	0				0		7,559
2400 School Administration	3,383	1,247	7,034	8,551	7,514	0				0		27,729
2500, 2900 Central Services, Other	58,454	16,632	88,775	2,428	92,071	8,328						266,688
2600 Operation and Maintenance of Plant	66,544	21,070	22,599	1,280	92,796	13,159						217,448
2700 Student Transportation			142,789	0	2,919,084							3,061,873
3000 Operation of Noninstructional Services												
3100 Food Service Operations	417,330	146,962	58,152	831,244	109,517	17,170						1,580,375
3200 Enterprise Operations												0
3300 Community Services Operations										1,945,887		1,945,887
3400 Bookstore Operations	25,946	8,101	0	0	0	13,231						47,278
4000 Facilities Acquisition and Construction	109,490	28,226	13,870,929		400,177	0						14,408,822
5000 Debt Service								469,010	313,794		0	782,804
Total (lines 1-14)	2,343,229	692,827	14,613,195	1,525,149	3,853,149	129,870	0	469,010	313,794	290,543	1,945,887	26,176,653

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	9,874,071	268,322	7,042
2. Special Education (Programs 200-230, 250, and 300-399)	1,542,107	37,078	10,509
3. Vocational Education (Programs 270 and 540)	84,249		
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	506		
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	229,811		

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 416,831
7. Number of FTE-Certified Teachers	254
8. Number of FTE-Contract Teachers	

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	435,953
2. 6620-6629 Energy	1,237,187

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	7,687	1,938,200	1,945,887
4. Total (lines 1-3)	7,687	1,938,200	1,945,887

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	3,801
3. 6730 Equipment	396,376
4. Total (lines 1-3)	400,177
5. 6450 Construction	12,683,696

Technology (All Functions)

1. 6650 Supplies-Technology-Related	72,201
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	292,964
3. Subtotal (Lines 1-2)	365,165
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	343,765

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070293000

I certify that the Annual Financial Report of Cave Creek Unified School District, Maricopa County, for fiscal year 2016 was approved by the Governing Board on October 10, 2016, and that the complete Annual Financial Report may be reviewed by contacting Ted Chiarello at the District Office, telephone (480) 575-2029, during normal business hours.

Avg. Daily Membership

2015

2016

Attending

5,219,923

5,208,648

2016 Tax Rates:

Primary

Secondary

1.8198

0.1829

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				22,842,858	21,880,337	
Special Education				6,075,261	5,913,333	
Pupil Transportation				2,451,205	2,351,623	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				202,089	182,329	
Maintenance and Operation Total	2,809,780	29,784,319	(588,367)	31,571,413	30,327,622	1,678,110
Classroom Site Funds	646,185	2,026,010		2,738,927	2,052,670	619,525
Instructional Improvement	243,523	220,951		261,523	194,582	269,892
Unrestricted Capital Outlay	530,631	1,478,138	0	4,110,578	589,436	1,419,333
Adjacent Ways	113,682	54,640	0	151,340	40,536	127,786
Bond Building	23,617,185	4,874	0	0	15,218,245	8,403,814
Other Capital Funds	101,226	239,013	588,367	790,883	795,893	132,713
New School Facilities	8	0		0	0	8
Federal Projects	444,053	1,817,125	(14,261)	2,015,929	1,506,530	740,387
State Projects	2,278	164,707		234,382	227,319	(60,334)
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	68,407	2,326	0	39,288	1,788	68,945
Food Service	557,234	1,672,515	(63,000)	1,799,182	1,542,892	623,857
Civic Center	509,092	408,857	0	488,686	107,952	809,997
Community School	250,511	1,816,982	0	2,060,000	1,891,404	176,089
Auxiliary Operations	406,135	788,220	0	723,000	732,536	461,819
Extracurricular Activities Fees	679,368	648,936	0	548,930	548,068	780,236
Gifts and Donations	706,940	361,511	0	400,000	409,925	658,526
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	22,593	7,025	0	15,237	12,640	16,978
School Opening	0	0	0	0	0	0
Insurance Proceeds	133,231	13,276	0	50,000	17,241	129,266
Textbooks	53,537	8,884	0	10,000	6,801	55,620
Litigation Recovery	4,311	3,172	0	0	0	7,483
Indirect Costs	270,381	870	77,262	186,646	121,836	226,677
Unemployment Insurance	692,875	13,205	0	50,000	9,488	696,592
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	72	20,078	0	15,575	14,939	5,211
Advertisement	11,580	42	0	0	0	11,622
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	810,854	3,208,264	0	1,892,775	584,300	3,434,818
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	5,560	2,077,114	0	2,138,243	2,082,407	267
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	202,237	617,355			650,384	169,208
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	287	0	0	2,098	0	287
OPEB	0	0	0	0	0	0
Other Funds	104,475	0	0	641,058	104,196	279

DISTRICT NAME Cave Creek Unified SD #93

COUNTY MARICOPA

CTDS NUMBER 070293000

**FY 2016
STATE OF ARIZONA**



**SUPPLEMENT TO
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER
(A.R.S. §15-910.01)
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

DISTRICT NAME Cave Creek Unified SD #93

COUNTY MARICOPA

CTDS NUMBER 070293000

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

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

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

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

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

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

FOOD SERVICE

		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	557,234	1.
REVENUES			
1500 Investment Income	2.	2,373	2.
1600 Food Service	3.	1,298,456	3.
Other Local _____	4.		4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	313,175	5.
4900 Revenue for/on Behalf of the District	6.	58,511	6.
TOTAL REVENUE (lines 2-6)	7.	1,672,515	7.
5200 Fund Transfers-In	8.		8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	2,229,749	9.

A. Number of operating months _____ 10

B. Number of Meals Served

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

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
a. Reimbursable Meals Only	52,876	348,898	133,346	
b. Program Adults/Adult Workers	9	581		
c. Other				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

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

C. Meal Prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.20	0.20	0.20	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack				
4. Paid breakfast	1.00	1.25	2.00	2.00
5. Paid lunch	2.25	2.50	2.75	3.00
6. Paid snack				

D. Special Milk Program

Charge to children per ½ pint milk unit _____
 Number of ½ pint milk units served to children _____

EXPENDITURES

- 6150 Classified Salaries
- 6200 Employee Benefits
- 6400 Purchased Property Services
- 6570 Food Service Management
- 6591 Services Purchased from Other AZ Districts
- 6610 General Supplies (Nonfood Items)
- 6620 Energy
- 6631 USDA Commodities (Excluding Freight)
- 6632 USDA Commodities (Freight Only)
- 6633 Other Food
- 6634 Storage Costs for USDA Commodities
- 6700 Property (Excluding 6731-37)
- 6731-37 Furniture & Equipment, Vehicles, & Tech.
- Other Expenditures 6300 & 6810 _____
- TOTAL EXPENDITURES** (lines 10-23)
- 6910 Indirect Costs
- 6930 Fund Transfers-Out
- TOTAL EXPENDITURES & OTHER USES**
(lines 24-26)
- ENDING FUND BALANCE** (line 9 minus line 27) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
	418,713		
	147,234		
	39,992		
	0		
	53,693		
	58,511		
	5,407		
	712,289		
	71,724		37,793
	35,330		
1,799,182	1,542,892	0	37,793
	63,000		
	1,605,892		
	623,857		

E. Detail of Food Service Management Company Expenditures

Classified Salaries	_____
Employee Benefits	_____
Supplies and Materials (Nonfood)	_____
Food	_____
Management Fee	_____
Other	_____
Total (must equal total of amounts on line 13 above)	0

(1) Includes Food Service Fund revolving account cash balance of \$13,393 at 7/1/15 or \$19,856 at 6/30/16, as applicable.