



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
2015

SIGNATURE/DATE

Mark E. Wynn

Karen E. Jupp

Synthia Weiss 10/13/15

[Signature]

[Signature]

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on 10/14/15 contain(s) the data for the AFR described above.
Date

[Signature]
Superintendent Signature

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

Darin Davidson
District Contact Employee

[Signature]
Business Manager Signature

Darin Davidson
Business Manager (Typed Name)

480-575-2029
Telephone Number

ddavidson@ccusd93.org
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TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 33)	\$ <u>30,571,932</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>2,144,993</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,395,090</u>

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) 1,980

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)

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.	(1,589,470)	4,061,052	164,805	1,725,013
2.	25,993,233	52,693	0	1,846,350
3.	21,394			
4.	40,248			2,162
5.				
6.				
7.				
8.	3,878			
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.	4,027	11,976	629	54,669
18.	1,130			
19.	26,063,910	64,669	629	1,903,181
20.				
21.				
22.				
23.				
24.	0	0		
25.				
26.	7,137,986			
27.				
28.	7,137,986	0		0
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.	0			0
37.	33,201,896	64,669	629	1,903,181
38.				12,029,484
39.	1,769,286	(2,200,000)		700,829
40.				
41.	33,381,712	1,925,721	165,434	16,358,507
42.	30,571,932	1,395,090	51,752	15,547,653
43.	430,714			
44.	30,571,932	1,395,090	51,752	15,547,653
45.	2,809,780	530,631	113,682	810,854

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$3,500 at 7/1/14.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/15.

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.	8,877,991	2,731,966	31,814	140,074	2,443	11,945,216	11,784,288	11,991,379	-1.7%
2000 Support Services										
2100 Students	2.	867,392	275,437	24,128	7,487	856	1,167,359	1,175,300	1,190,329	-1.3%
2200 Instructional Staff	3.	579,318	193,057	31,243	11,170	5,427	817,917	820,215	842,744	-2.7%
2300 General Administration	4.	264,016	74,686	164,877	6,125	17,495	488,723	527,199	459,554	14.7%
2400 School Administration	5.	1,017,450	355,326	7,812	5,551	16,778	1,385,153	1,402,917	1,376,747	1.9%
2500 Central Services	6.	1,202,305	406,756	247,724	(5,946)	43,847	1,891,056	1,894,686	1,698,296	11.6%
2600 Operation & Maintenance of Plant	7.	843,911	311,619	1,768,735	1,578,810	2,246	5,054,771	4,505,321	4,896,873	-8.0%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	28,206	10,958		48,000		98,002	87,164	83,282	4.7%
610 School-Sponsored Cocurricular Activities	10.						600	0	398	-100.0%
620 School-Sponsored Athletics	11.	82,212	15,466	175			105,809	97,853	101,667	-3.8%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	13,762,801	4,375,271	2,276,508	1,791,271	89,092	22,954,606	22,294,943	22,641,269	-1.5%
200 Special Education										
1000 Instruction	15.	2,154,895	730,365	586,804	7,924	1,136	3,723,849	3,481,124	3,429,994	1.5%
2000 Support Services										
2100 Students	16.	1,334,527	356,967	265,106	18,335	300	2,054,285	1,975,235	2,053,860	-3.8%
2200 Instructional Staff	17.	185,596	63,096	13,278	4,355	980	291,947	267,305	259,733	2.9%
2300 General Administration	18.	1,373	216				1,589	1,589	38,816	-95.9%
2400 School Administration	19.						0	0	1,658	-100.0%
2500 Central Services	20.			293			950	293	644	-54.5%
2600 Operation & Maintenance of Plant	21.	4,262	313				4,576	4,575	9,870	-53.6%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	3,680,653	1,150,957	865,481	30,614	2,416	6,077,196	5,730,121	5,794,575	-1.1%
400 Pupil Transportation	25.	1,260,364	493,652	61,739	509,399	441	2,451,946	2,325,595	2,410,224	-3.5%
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.	169,821	51,452				221,419	221,273	223,978	-1.2%
Total Expenditures (lines 14, 24-27, 30-32)	33.	18,873,639	6,071,332	3,203,728	2,331,284	91,949	31,705,167	30,571,932	31,070,046	-1.6%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	368,286										
Interest Income	2.	524										
Total Revenues (lines 1 and 2)	3.	368,810										
Expenditures												
100 Regular Education												
1000 Instruction	4.		244,582	49,777				436,872	294,359	365,139	-19.4%	
2100 Support Services - Students	5.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.							0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		244,582	49,777				436,872	294,359	365,139	-19.4%	
200 Special Education												
1000 Instruction	8.		42,078	8,387				50,776	50,465	59,776	-15.6%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		42,078	8,387				50,776	50,465	59,776	-15.6%	
Other Programs (Specify) 500												
1000 Instruction	12.		2,280	464				0	2,744	3,736	-26.6%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		2,280	464				0	2,744	3,736	-26.6%	
Total Classroom Site Fund 011 - Base Salary	16.	111,898	368,810	288,940	58,628			487,648	347,568	428,651	-18.9%	153,140
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	736,571										
Interest Income	18.	2,728										
Total Revenues (lines 17 and 18)	19.	739,299										
Expenditures												
100 Regular Education												
1000 Instruction	20.		540,823	103,023				1,029,963	643,845	714,057	-9.8%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.							0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		540,823	103,023				1,029,963	643,845	714,057	-9.8%	
200 Special Education												
1000 Instruction	24.		77,600	14,861				103,585	92,461	105,537	-12.4%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		77,600	14,861				103,585	92,461	105,537	-12.4%	
Other Programs (Specify)												
1000 Instruction	28.							0		6,489	-100.0%	
2100 Support Services - Students	29.							0		0	0.0%	
2200 Support Services - Instructional Staff	30.							0		0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0		6,489	-100.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	362,051	739,299	618,423	117,884			1,133,548	736,306	826,083	-10.9%	365,044
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	736,571										
Interest Income	34.	1,384										
Total Revenues (lines 33 and 34)	35.	737,955										
Expenditures												
100 Regular Education												
1000 Instruction	36.		688,081	138,474				986,248	826,555	627,082	31.8%	
2100 Support Services - Students	37.		1,381	284				0	1,665	467	256.5%	
2200 Support Services - Instructional Staff	38.		43,134	5,507	41,863	1,449		121,136	91,953	52,005	76.8%	
Program 100 Subtotal (lines 36-38)	39.		732,596	144,265	41,863	1,449		1,107,384	920,173	679,554	35.4%	
200 Special Education												
1000 Instruction	40.		109,077	22,311				132,871	131,388	99,876	31.6%	
2100 Support Services - Students	41.							0			0.0%	
2200 Support Services - Instructional Staff	42.		1,545	144	439			2,423	2,128		--	
Program 200 Subtotal (lines 40-42)	43.		110,622	22,455	439	0		135,294	133,516	99,876	33.7%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0		0	0.0%	
Other Programs (Specify) 500												
1000 Instruction	45.		6,172	1,258				0	7,430	6,364	16.8%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0		0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		6,172	1,258	0	0		0	7,430	6,364	16.8%	
Total Classroom Site Fund 013 - Other	48.	471,165	737,955	849,390	167,978	42,302	1,449	1,242,678	1,061,119	785,794	35.0%	148,001
Total Classroom Site Funds (lines 16, 32, and 48)	49.	945,114	1,846,064	1,756,753	344,490	42,302	1,449	2,863,874	2,144,993	2,040,528	5.1%	646,185

(1) For FY 2015, 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		263,908	81,400				1,402,220	345,308	508,987	-32.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff		8,678	47,266				58,343	55,945	73,568	-24.0%
2300, 2400, 2500, 2900 Administration			127,339				947,401	127,339	212,820	-40.2%
2600 Operation & Maintenance of Plant			51,433				54,756	51,433	44,619	15.3%
2700 Student Transportation			4,325				7,185	4,325	0	--
3000 Operation of Noninstructional Services							0		0	0.0%
4000 Facilities Acquisition and Construction	789,784		1,349			19,607	829,968	810,740	1,273,363	-36.3%
5000 Debt Service							200,166		200,166	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	789,784	272,586	313,112	0	0	19,607	3,500,039	1,395,090	2,313,523	-39.7%

(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
6150 Classified Salaries	0		4,264	4,495		
6200 Employee Benefits	0		1,127	1,144	0	
6450 Construction Services	797,256	789,784	5,722,115	4,635,638	3,901	3,898
6710 Land and Improvements	0	1,349	0		0	
6720 Buildings and Improvements	0		0	249,186	0	
6731 Furniture and Equipment	953,979		2,309,593		0	
6734 Vehicles	1,206		0		0	
6737 Technology-Related Hardware and Software	290,147		260,000		0	
6831, 6832 Redemption of Principal	178,161		1,122,733		0	
6841, 6842, 6850 Interest	22,006		22,006		0	
Total (lines 1-10)	2,242,755	791,133	9,441,838	4,890,463	3,901	3,898
Total amounts reported on lines 1 through 10 above for:						
Renovation	797,378	791,133	0	4,890,463		
New Construction	0		0		0	3,898
Other	1,445,377		0		0	
Total (lines 12-14)	2,242,755	791,133	9,441,838	4,890,463	3,901	3,898

Funds 610, 630, and 695

- 1. New construction cost per square foot \$ 167
- 2. Land acquisition costs \$

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$32,834,559
Buildings and Improvements	\$109,444,786
Furniture, Equipment, Vehicles, and Technology	\$7,081,688
Construction in Progress	\$4,387,863
Total	\$153,748,896

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.	(8,412)	412,754	(10,054)	450,762	387,523	6,765
2.	(7,515)	66,504	(2,492)	75,061	63,262	(6,765)
3.	(96,421)	305,352	(2,000)	241,080	206,181	750
4.				0		0
5.	(3,590)	8,236	(50)	11,381	4,596	0
6.				0		0
7.				0		0
8.	(28,102)	431,838	(14,100)	786,695	690,532	(300,896)
9.				0		0
10.				0		0
11.				0		0
12.	(7,254)	70,288	(2,194)	74,896	60,882	(42)
13.				0		0
14.	499,539	71,313		220,924	138,276	432,576
15.	130,160	74,490		204,586		204,650
16.				0		0
17.	65,847	151,274		128,456	110,105	107,016
18.	544,252	1,592,049	(30,890)	2,193,841	1,661,357	444,054

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.	5,997	40,760		46,104	46,335	422
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.	2			0		2
26.				0		0
27.	(1,330)	190,990		194,259	187,806	1,854
28.	4,669	231,750		240,363	234,141	2,278

Total Federal and State Projects (lines 18 and 28)

29.	548,921	1,823,799	(30,890)	2,434,204	1,895,498	446,332
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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.

	1.	BEGINNING	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER		ENDING FUND
		FUND BALANCE	FINANCING SOURCES	IN (OUT)	FINANCING USES		
		(excluding 5200)	(excluding 5200)	5200 (6930)	(excluding 6910 and 6930)		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1.	239,845	208,834		261,523	205,156	243,523
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.	39,288	152		39,288		39,440
505 School Plant (Lease 1 year or less)	6.	11			11		11
506 School Plant (Sale)	7.	226,395	23,330		226,395	220,770	28,955
515 Civic Center	8.	488,686	246,560		488,686	226,155	509,091
520 Community School	9.	327,794	1,819,702		2,120,696	1,896,985	250,511
525 Auxiliary Operations	10.	428,756	762,700		723,000	785,320	406,136
526 Extracurricular Activities Fees Tax Credit	11.	575,003	628,197		501,000	523,832	679,368
530 Gifts and Donations	12.	517,305	478,625		400,000	295,102	700,828
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0
540 Fingerprint	14.	15,327	7,266		15,327		22,593
545 School Opening	15.				0		0
550 Insurance Proceeds	16.	136,232	13,909		136,231	16,910	133,231
555 Textbooks	17.	53,151	10,739		53,151	10,353	53,537
565 Litigation Recovery	18.	4,294	17		4,291		4,311
570 Indirect Costs	19.	186,647	680	83,054	186,646	0	270,381
575 Unemployment Insurance	20.	591,056	116,785		591,056	14,966	692,875
580 Teacherage	21.				0		0
585 Insurance Refund	22.				0		0
590 Grants and Gifts to Teachers	23.				0		0
595 Advertisement	24.	11,411	919		11,339	679	11,651
596 Joint Technical Education	25.				0		0
620 Adjacent Ways	26.	164,805	629		164,805	51,752	113,682
630 Bond Building	27.	10,198,934	20,947,485	(700,829)	0	6,828,406	23,617,184
639 Impact Aid Revenue Bond Building	28.				0		0
640 School Plant-Special Construction	29.				0		0
650 Gifts and Donations—Capital	30.	6,556	25		6,556		6,581
660 Condemnation	31.				0		0
665 Energy and Water Savings	32.	73	309,559	430,714	639,121	639,121	101,225
686 Emergency Deficiencies Correction	33.		4,207		0	4,207	0
691 Building Renewal Grant	34.	6,004	133,950		1,596,467	134,394	5,560
695 New School Facilities	35.	3,901	5		0	3,898	8
700 Debt Service	36.	1,725,013	13,932,665	700,829	1,889,825	15,547,653	810,854
720 Impact Aid Revenue Bond Debt Service	37.				0		0
850 Student Activities	38.	169,693	700,966			668,422	202,237
Other 080	39.		104,475		104,329		104,475
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.				0		0
955 Intergovernmental Agreements	2.	209	2,001		2,098	1,923	287
9__ OPEB	3.				0		0
957 School Health	4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	112,604	122,150
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	148,919	121,373
Total Expenditures (lines 1-4)	261,523	243,523

Student Success Fund 080	BUDGET	ACTUAL
Beginning Fund Balance (Actual)		0
Revenues and Other Financing Sources (Actual)		104,475
Expenditures and Other Financing Uses (Budget)		0
Expenditures and Other Financing Uses (Actual)		
Ending Fund Balance (Actual)		104,475

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

DISTRICT NAME Cave Creek Unified School District #93

COUNTY Maricopa

CTDS NUMBER 070293000

A. 1. Bonds Outstanding, June 30, 2015			<u>\$32,285,000</u>
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	<u>1.7357</u>	Tax Rate	<u>2.0457</u>
b. Secondary	<u>0.2391</u>	Tax Rate	<u>0.1099</u>
3. Number of Schools			<u>7</u>
4. Actual Days in Session			<u>180</u>
5. Area of School District (Square Miles)			<u>175</u>

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	<u>\$12,254</u>
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(Report this WHETHER OR NOT district changed boundaries in FY 2015)

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

C. Current Expenditures by Category	
1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$19,528,128</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$695,976</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$3,962,548</u>
4. Support Services—Students (Function 2100)	<u>\$3,691,660</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$10,106,258</u>
6. Total Current Expenditures	<u>\$37,984,570</u>

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?

Yes

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2017.

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

a. Total Central Services Expenditures (Function 2500)	<u>\$1,894,979</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$4,517,721</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$263,219</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$583,392</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$39,783</u>
b. Food Service (Fund 510)	<u>\$269,808</u>

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	<u>\$127,763</u>
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E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$ _____

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		2	3	15	16	20	19	13	23	21	8	2	11	153
2. Verbal Reasoning			3	6	15	20	17	11	19	15	10	10	5	131
3. Nonverbal Reasoning		5	21	26	34	32	28	30	20	20	5	15	5	241
4. Total Duplicated Enrollment (lines 1-3)	0	7	27	47	65	72	64	54	62	56	23	27	21	525

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	1,402,140	356,416
2. Emotional Disability	297,654	557,501
3. Hearing Impairment	70,571	28,807
4. Other Health Impairments	4,088	798,689
5. Specific Learning Disability	1,246,960	2,091,616
6. Mild, Moderate, or Severe Intellectual Disability	122,762	86,421
7. Multiple Disabilities	886,782	264,347
8. Multiple Disabilities with Severe Sensory Impair.	218,817	28,807
9. Orthopedic Impairment	0	11,297
10. Developmental Delay	183,978	310,099
11. Preschool Severe Delay	0	34,455
12. Speech/Language Impairment	457,900	769,882
13. Traumatic Brain Injury	4,088	5,648
14. Visual Impairment	1,088,647	304,451
15. Subtotal (lines 1-14)	5,984,387	5,648,436
16. Gifted Education	8,497	5,249
17. Remedial Education	0	
18. ELL Incremental Costs	17,565	8,786
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	66,747	67,650
21. Career Education	0	
22. Total (lines 15-21)	6,077,196	5,730,121

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 5,004
9-12	\$ 245
Total	\$ 5,249

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	38,150
2. Federal Audit Expenditures - All Funds	6330	0
		1,085

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ 308,231

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2015 \$

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$

H. 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
			0
583,392			583,392
			0
			0
583,392	0	0	583,392

(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.	1,116,408	310,831	372,703	547,979	218,735	76,086				288,481		2,931,223	1.
2000 Support Services														
2100 Students	2.	394,435	113,560	18,621	14,262	52,380							593,258	2.
2200 Instructional Staff	3.	174,254	38,421	70,947	71,986	16,455	2,700						374,763	3.
2300 General Administration	4.			501	5,090								5,591	4.
2400 School Administration	5.	2,321	1,197	4,934	2,221	3,420							14,093	5.
2500, 2900 Central Services, Other	6.			156,906	162	133,632	12,993						303,693	6.
2600 Operation and Maintenance of Plant	7.	65,285	26,724	38,941		257,283							388,233	7.
2700 Student Transportation	8.			123,288		4,325							127,613	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	403,388	159,617	61,985	682,351	269,808	34,737						1,611,886	9.
3200 Enterprise Operations	10.												0	10.
3300 Community Services Operations	11.										1,968,699		1,968,699	11.
3400 Bookstore Operations	12.	25,379	8,125		52		6,568						40,124	12.
4000 Facilities Acquisition and Construction	13.	4,495	4,474	6,094,128		250,535							6,353,632	13.
5000 Debt Service	14.								14,894,321	1,156,141			16,050,462	14.
Total (lines 1-14)	15.	2,185,965	662,949	6,942,954	1,324,103	1,206,573	133,084	0	14,894,321	1,156,141	288,481	1,968,699	30,763,270	15.

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	10,202,307	267,463	56,474	1.
2. Special Education (Programs 200-230, 250, and 300-399)	1,483,141	51,311		2.
3. Vocational Education (Programs 270 and 540)	97,471			3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	1,069			4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	205,868			5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 375,593	6.
7. Number of FTE-Certified Teachers	261	7.
8. Number of FTE-Contract Teachers	1	8.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total	
1. Program 700			0	1.
2. Program 800			0	2.
3. Program 900	32,999	1,935,700	1,968,699	3.
4. Total (lines 1-3)	32,999	1,935,700	1,968,699	4.

Property Detail for Function 4000 (Funds 020-799)

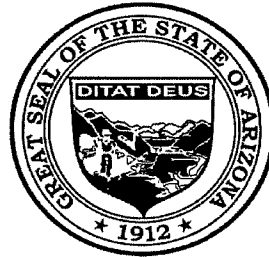
1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6730 Equipment	250,535	3.
4. Total (lines 1-3)	250,535	4.
5. 6450 Construction	5,752,013	5.

DISTRICT NAME Cave Creek Unified School District #93

COUNTY Maricopa

CTDS NUMBER 070293000

**FY 2015
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 School District #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.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								0	0	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.								0	0	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								0	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	26.

FOOD SERVICE

FUND 510	
ACTUAL	
1. BEGINNING FUND BALANCE (1)	632,149
REVENUES	
1500 Investment Income	2,483
1600 Food Service	1,288,538
Other Local _____ 1900 _____	602
4500 Restricted Revenue Rec. from Fed. Gov.	297,121
4900 Revenue for/on Behalf of the District	49,613
TOTAL REVENUE (lines 2-6)	1,638,357
5200 Fund Transfers-In	
TOTAL AVAILABLE (lines 1, 7, and 8)	2,270,505

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
1. Served at District Locations	43713	341376	136420.92	0
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers	2	1850	6109.69	0
c. Other				
2. Served at Other Locations				
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

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

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.20	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 1/2 pint milk unit _____

Number of 1/2 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
	403,388		
	159,617		
	41,709		
	15,593	48,000	
	49,613		
	5,478		
	660,889		
	269,808		
	55,013		
	1,799,182	1,661,107	48,000
	52,164		
	1,713,271		
	557,234		

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 \$2,177 at 7/1/14 or \$13,393 at 6/30/15, as applicable.