



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 2014

SIGNATURE/DATE
Lynn Easton
Lynn Easton
Lynn Easton
Lynn Easton
Lynn Easton

SIGNATURE/DATE
10/7/14
10/7/14
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The Annual Financial Report file(s) for FY 2014 uploaded to the Arizona Department of Education's Web site on October 8, 2014 contain(s) the data for the AFR described above.

Date
Superintendent Signature

Business Manager Signature

Lynn Easton
District Contact Employee

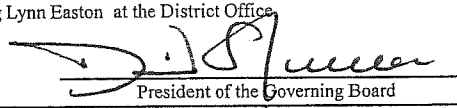
480-575-2029
Telephone Number

leaston@ccusd93.org
E-mail

Table with 2 columns: Description and Amount. Rows include Maintenance & Operation (\$31,070,046), Classroom Site Funds (\$2,040,528), and Unrestricted Capital Outlay (\$2,313,523).

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Cave Creek Unified School District, Maricopa County, for fiscal year 2014 was approved by the Governing Board on October 7, 2014, and that the complete Annual Financial Report may be reviewed by contacting Lynn Easton at the District Office, telephone 480-575-2000, during normal business hours.



President of the Governing Board

1. Average Daily Membership

Attending
Resident

CTDS NUMBER

2013

5,344.786

5,677.640

070293000

2014

5,240.128

5,244.636

2. 2014 Tax Rates:

Primary
2.1830

Secondary
0.1765

ADE/AG 41-202S Rev. 8/14-FY 2014

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				23,529,055	22,641,269	
Special Education				5,994,158	5,794,575	
Pupil Transportation				2,419,931	2,410,224	
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				259,741	223,978	
Maintenance and Operation Total	(93,717)	29,883,051	(308,691)	32,202,885	31,070,046	(1,589,403)
Classroom Site Funds	1,195,752	1,789,890		3,058,117	2,040,528	945,114
Instructional Improvement	109,553	315,875		236,359	185,583	239,845
Unrestricted Capital Outlay	1,292,729	5,081,846	0	4,374,312	2,313,523	4,061,052
Soft Capital Allocation	0			0		0
Adjacent Ways	188,057	765	0	188,056	24,017	164,805
Bond Building	10,254,263	0	0	10,254,263	55,328	10,198,935
Other Capital Funds	0	215,865	308,691	524,483	524,483	73
Building Renewal	532	14		532	0	546
New School Facilities	3,884	16		3,883	0	3,900
Federal Projects	705,733	1,467,468	(42,018)	1,855,104	1,586,865	544,318
State Projects	37,723	211,343		236,080	226,635	22,431
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	27	0		0	0	27
Compensatory Instruction	(2)	0		0	0	(2)
School Plant Funds	43,594	915,496	0	953,518	693,396	265,694
Food Service	468,274	1,622,800	(78,655)	1,482,643	1,380,270	632,149
Civic Center	585,272	216,773	0	593,522	313,359	488,686
Community School	413,526	1,729,525	0	1,975,744	1,815,257	327,794
Auxiliary Operations	453,220	723,668	0	1,142,611	748,132	428,756
Extracurricular Activities Fees	533,027	597,151	0	1,125,477	555,175	575,003
Gifts and Donations	542,149	331,373	0	706,007	349,660	523,862
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	7,863	7,464	0	7,863	0	15,327
School Opening	0	0	0	0	0	0
Insurance Proceeds	133,751	10,019	0	133,750	7,538	136,232
Textbooks	50,920	8,703	0	55,469	6,472	53,151
Litigation Recovery	4,278	16	0	4,275	0	4,294
Indirect Costs	65,621	353	120,673	65,000		186,647
Unemployment Insurance	519,167	100,721	0	519,167	28,832	591,056
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	11,368	43	0	11,368	0	11,411
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	185,374	1,872,902	0	1,891,075	333,263	1,725,013
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	878	10,765	0	10,000	6,185	5,458
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	171,471	579,191			580,969	169,693
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	(396)	1,501	0	1,207	1,006	99
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

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) 3,130

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 ACTUAL	UNRESTRICTED CAPITAL OUTLAY FUND 610 ACTUAL	ADJACENT WAYS FUND 620 ACTUAL	SOFT CAPITAL ALLOCATION FUND 625 ACTUAL	DEBT SERVICE FUND 700 ACTUAL
1.	(93,717)	1,292,729	188,057	0	185,374
2.	23,337,226	3,973,364			1,824,377
3.	333,993				
4.	24,828	4,266			1,503
5.					
6.					
7.					
8.	17,586				
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.	2,298	10,523	765		47,022
18.	349				
19.	23,716,280	3,988,153	765		1,872,902
20.					
21.					
22.					
23.					
24.	0	0			
25.					
26.	6,163,242	1,093,693			
27.	3,529				
28.	6,166,771	1,093,693			0
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.	0				0
37.	29,883,051	5,081,846	765		1,872,902
38.					
39.					
40.					
41.	29,789,334	6,374,575	188,822	0	2,058,276
42.	31,070,046	2,313,523	24,017		333,263
43.	308,691				
44.	31,378,737	2,313,523	24,017	0	333,263
45.	(1,589,403)	4,061,052	164,805	0	1,725,013

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/13.

(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 \$13,500 at 6/30/14.

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.	9,241,083	2,520,648	85,747	143,076	825	12,277,365	11,991,379	11,717,946	2.3%
2000 Support Services										
2100 Students	2.	882,853	264,367	33,386	9,015	708	1,265,812	1,190,329	1,095,975	8.6%
2200 Instructional Staff	3.	545,784	153,992	126,300	12,289	4,379	866,898	842,744	767,564	9.8%
2300 General Administration	4.	272,030	74,199	88,107	5,893	19,325	546,316	459,554	524,420	-12.4%
2400 School Administration	5.	998,183	338,340	7,624	15,456	17,144	1,410,298	1,376,747	1,223,356	12.5%
2500 Central Services	6.	1,090,174	345,009	225,030	23,368	14,715	1,792,191	1,698,296	1,526,033	11.3%
2600 Operation & Maintenance of Plant	7.	996,010	363,041	1,880,113	1,655,826	1,883	5,171,138	4,896,873	4,758,238	2.9%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	27,716	10,618	16,997	27,951		83,525	83,282	63,008	32.2%
610 School-Sponsored Cocurricular Activities	10.	330	68				600	398	1,000	-60.2%
620 School-Sponsored Athletics	11.	86,122	15,545				106,912	101,667	98,660	3.0%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.						8,000	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	14,140,285	4,085,827	2,463,304	1,892,874	58,979	23,529,055	22,641,269	21,776,200	4.0%
200 Special Education										
1000 Instruction	15.	2,261,322	739,196	422,745	6,731		3,556,845	3,429,994	3,367,450	1.9%
2000 Support Services										
2100 Students	16.	1,322,580	342,884	371,029	17,367		2,134,532	2,053,860	1,765,975	16.3%
2200 Instructional Staff	17.	179,791	54,121	17,320	7,669	832	257,809	259,733	219,153	18.5%
2300 General Administration	18.	32,234	6,582				36,747	38,816	33,744	15.0%
2400 School Administration	19.			1,572	86		1,651	1,658	0	--
2500 Central Services	20.			644			1,474	644	366	76.0%
2600 Operation & Maintenance of Plant	21.	9,186	684				5,100	9,870	3,006	228.3%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	3,805,113	1,143,467	813,310	31,853	832	5,994,158	5,794,575	5,389,694	7.5%
400 Pupil Transportation	25.	1,237,604	490,730	96,585	583,232	2,073	2,419,931	2,410,224	2,303,965	4.6%
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.	164,456	49,190	7,647	2,685		259,741	223,978	114,069	96.4%
Total Expenditures (lines 14, 24-27, 30-32)	33.	19,347,458	5,769,214	3,380,846	2,510,644	61,884	32,202,885	31,070,046	29,583,928	5.0%

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%)		364,842										
Interest Income		597										
Total Revenues (lines 1 and 2)		365,439										
Expenditures												
100 Regular Education												
1000 Instruction			287,226	77,913				478,079	365,139	240,780	51.6%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			287,226	77,913				478,079	365,139	240,780	51.6%	
200 Special Education												
1000 Instruction			46,814	12,962				65,000	59,776	42,553	40.5%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			46,814	12,962				65,000	59,776	42,553	40.5%	
Other Programs (Specify) ___500												
1000 Instruction			2,903	833				4,500	3,736	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)			2,903	833				4,500	3,736	0	--	
Total Classroom Site Fund 011 - Base Salary	175,110	365,439	336,943	91,708				547,579	428,651	283,333	51.3%	111,898
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		709,684										
Interest Income		2,999										
Total Revenues (lines 17 and 18)		712,683										
Expenditures												
100 Regular Education												
1000 Instruction			593,466	120,591				1,080,000	714,057	393,533	81.4%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			593,466	120,591				1,080,000	714,057	393,533	81.4%	
200 Special Education												
1000 Instruction			87,674	17,863				151,000	105,537	64,185	64.4%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			87,674	17,863				151,000	105,537	64,185	64.4%	
Other Programs (Specify) ___500												
1000 Instruction			5,388	1,101				9,396	6,489	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)			5,388	1,101				9,396	6,489	0	--	
Total Classroom Site Fund 012 - Performance Pay	475,451	712,683	686,528	139,555				1,220,396	826,083	457,718	80.5%	362,051
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		709,684										
Interest Income		2,084										
Total Revenues (lines 33 and 34)		711,768										
Expenditures												
100 Regular Education												
1000 Instruction			521,406	105,347		329		960,142	627,082	439,386	42.7%	
2100 Support Services - Students			388	79				0	467	285	63.9%	
2200 Support Services - Instructional Staff			22,478	4,262	24,926	339		118,000	52,005	94,079	-44.7%	
Program 100 Subtotal (lines 36-38)			544,272	109,688	24,926	668		1,078,142	679,554	533,750	27.3%	
200 Special Education												
1000 Instruction			83,031	16,845				125,000	99,876	68,989	44.8%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								74,000	0	87	-100.0%	
Program 200 Subtotal (lines 40-42)			83,031	16,845	0	0		199,000	99,876	69,076	44.6%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify) ___500												
1000 Instruction			5,275	1,089				13,000	6,364	0	--	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			5,275	1,089	0	0		13,000	6,364	0	--	
Total Classroom Site Fund 013 - Other	545,191	711,768	632,578	127,622	24,926	668		1,290,142	785,794	602,826	30.4%	471,165
Total Classroom Site Funds (lines 16, 32, and 48)	1,195,752	1,789,890	1,656,049	358,885	24,926	668	0	3,058,117	2,040,528	1,343,877	51.8%	945,114

(1) For FY 2014, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		176,049	332,938				2,170,232	508,987	1,753,762	-71.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		6,759	66,809				74,273	73,568	55,004	33.8%
2300, 2400, 2500, 2900 Administration	4.			212,820				256,077	212,820	206,968	2.8%
2600 Operation & Maintenance of Plant	5.			44,619				428,003	44,619	24,710	80.6%
2700 Student Transportation	6.							0	0	3,743	-100.0%
3000 Operation of Noninstructional Services	7.							0	0	40,532	-100.0%
4000 Facilities Acquisition and Construction	8.						1,273,363	1,245,561	1,273,363	697,843	82.5%
5000 Debt Service	9.				200,166			200,166	200,166	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	182,808	657,186	200,166	0	1,273,363	4,374,312	2,313,523	2,782,562	-16.9%

(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 \$41,661 Actual \$41,178

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	1.	0		0		0	
6200 Employee Benefits	2.	0		0		0	
6450 Construction Services	3.	1,240,561	1,246,171	10,198,563		3,884	0
6710 Land and Improvements	4.	0		0		0	
6720 Buildings and Improvements	5.	0		0		0	
6731 Furniture and Equipment	6.	1,478,900	85,375	0		0	
6734 Vehicles	7.	0		0		0	
6737 Technology-Related Hardware and Software	8.	923,739	571,811	0		0	
6831, 6832 Redemption of Principal	9.	0	200,166	0		0	
6841, 6842, 6850 Interest	10.	0		0		0	
Total amounts reported on lines 1 through 10 above for:							
Renovation	11.	1,240,561	1,246,171	10,198,563			
New Construction	12.	0	0	0		0	
Other	13.	2,402,639	857,352	0		3,884	0
Total (lines 11-13)	14.	3,643,200	2,103,523	10,198,563	0	3,884	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2014	
Land and Improvements	\$29,861,547
Buildings and Improvements	\$107,221,543
Furniture, Equipment, Vehicles, and Technology	\$6,632,856
Construction in Progress	\$1,928,811
Total	\$145,644,757

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	REVENUE	FUND TRANSFERS	EXPENDITURES		ENDING FUND
	FUND BALANCE		(OUT)	BUDGET	ACTUAL	BALANCE
	ACTUAL	ACTUAL	6910 & 6930 (1)			ACTUAL
1.	37	374,982	(15,600)	432,191	367,815	(8,396)
2.	(3,460)	56,440	(1,199)	70,588	59,297	(7,516)
3.	(4,430)	97,994	(2,500)	74,934	187,465	(96,401)
4.				5,152		0
5.	2			0	3,590	(3,588)
6.				0		0
7.				0		0
8.	(26,968)	699,137	(20,419)	747,235	679,821	(28,071)
9.				0		0
10.				0		0
11.				0		0
12.	(630)	44,553	(2,300)	57,821	48,878	(7,255)
13.				0		0
14.	573,170	77,734		215,000	151,365	499,539
15.	129,803	357		129,803		130,160
16.				0		0
17.	38,209	116,271		122,380	88,634	65,846
18.	705,733	1,467,468	(42,018)	1,855,104	1,586,865	544,318

STATE PROJECTS

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

19.	6,842	44,504		51,323	45,350	5,996
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.	4,397			0		4,397
26.				0		0
27.				0		0
28.	26,484	166,839		184,757	181,285	12,038
29.	37,723	211,343		236,080	226,635	22,431

Total Federal and State Projects (lines 18 and 29)

30.	743,456	1,678,811	(42,018)	2,091,184	1,813,500	566,749
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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 FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)		FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
		ACTUAL	ACTUAL		BUDGET	ACTUAL	
OTHER FUNDS							
020 Instructional Improvement	109,553	315,875		236,359	185,583	239,845	
050 County, City, and Town Grants				0		0	
071 Structured English Immersion (1)	27	0		0	0	27	
072 Compensatory Instruction (1)	(2)	0		0	0	(2)	
500 School Plant (Lease over 1 year)	39,138	150		39,137		39,288	
505 School Plant (Lease 1 year or less)	11			11		11	
506 School Plant (Sale)	4,445	915,346		914,370	693,396	226,395	
515 Civic Center	585,272	216,773		593,522	313,359	488,686	
520 Community School	413,526	1,729,525		1,975,744	1,815,257	327,794	
525 Auxiliary Operations	453,220	723,668		1,142,611	748,132	428,756	
526 Extracurricular Activities Fees Tax Credit	533,027	597,151		1,125,477	555,175	575,003	
530 Gifts and Donations	535,618	331,347		699,477	349,660	517,305	
535 Career & Tech. Ed. & Voc. Ed. Projects				0		0	
540 Fingerprint	7,863	7,464		7,863	0	15,327	
545 School Opening				0		0	
550 Insurance Proceeds	133,751	10,019		133,750	7,538	136,232	
555 Textbooks	50,920	8,703		55,469	6,472	53,151	
565 Litigation Recovery	4,278	16		4,275		4,294	
570 Indirect Costs	65,621	353		65,000	(120,673)	186,647	
575 Unemployment Insurance	519,167	100,721		519,167	28,832	591,056	
580 Teacherage				0		0	
585 Insurance Refund				0		0	
590 Grants and Gifts to Teachers				0		0	
595 Advertisement	11,368	43		11,368		11,411	
596 Joint Technical Education				0		0	
620 Adjacent Ways	188,057	765		188,056	24,017	164,805	
625 Soft Capital Allocation	0		0			0	
630 Bond Building	10,254,263			10,254,263	55,328	10,198,935	
639 Impact Aid Revenue Bond Building				0		0	
640 School Plant-Special Construction				0		0	
650 Gifts and Donations—Capital	6,531	26		6,530	0	6,557	
660 Condemnation				0		0	
665 Energy and Water Savings		215,865	308,691	524,483	524,483	73	
686 Emergency Deficiencies Correction				0		0	
690 Building Renewal	532	14		532		546	
691 Building Renewal Grant	878	10,765		10,000	6,185	5,458	
695 New School Facilities	3,884	16		3,883		3,900	
700 Debt Service	185,374	1,872,902		1,891,075	333,263	1,725,013	
720 Impact Aid Revenue Bond Debt Service				0		0	
750 Permanent				0		0	
850 Student Activities	171,471	579,191			580,969	169,693	
Other						0	
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance				0		0	
955 Intergovernmental Agreements	(396)	1,501		1,207	1,006	99	
9__ OPEB				0		0	
9__				0		0	

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	116,150	97,822
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	120,209	87,761
Total Expenditures (lines 1-4)	236,359	185,583

(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, 2014			\$13,750,000
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	\$1.7357	Tax Rate	2.1830
b. Secondary	\$0.2391	Tax Rate	0.1765
3. Number of Schools			7
4. Actual Days in Session			180
5. Area of School District (Square Miles)			175

(Report this WHETHER OR NOT district changed boundaries in FY 2014)

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

- 1. Destruction or damage
- 2. Excessive/unexpected legal expenses
- 3. Mitigation or removal of health or safety hazard

	M & O	Unrestricted Capital Outlay
1.		
2.		
3.		

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$19,548,369
2. Classroom Supplies (Function 1000, Object Code 6600)	\$583,626
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,752,583
4. Support Services—Students (Function 2100)	\$3,819,306
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$10,406,461
6. Total Current Expenditures	\$38,110,345

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 2016.

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)	\$1,698,940
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$4,914,557
c. Total Communications Expenditures (Object Code 6530)	\$291,641
d. Total Tuition Expenditures (Object Code 6560)	\$422,609

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$22,366
b. Food Service (Fund 510)	\$86,629

OTHER

Total unused sick and vacation leave included in severance pay (All funds) \$75,319

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, added by Laws 2014, Ch. 118) \$14,723

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	2	15	19	20	13	22	21	7	2	11	18	152
2. Verbal Reasoning				14	20	17	11	17	15	10		6	9	129
3. Nonverbal Reasoning		2	2	26	35	31	27	27	19	19	5	14	10	217
4. Total Duplicated Enrollment (lines 1-3)	0	4	4	55	74	68	51	66	55	36	17	31	37	498

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	376
2. Black, not Hispanic	4
3. Hispanic	11
4. American Indian/Alaskan Native	
5. Asian or Pacific Islander	14
6. Total Unduplicated Enrollment (lines 1-5)	405

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 32,838
9-12	\$ 5,288
Total	\$ 38,126

C. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	1,353,707	385,169
2. Emotional Disability	281,513	7,988
3. Hearing Impairment	118,204	41,866
4. Other Health Impairments	321,853	1,146,850
5. Specific Learning Disability	903,928	2,118,431
6. Mild, Moderate, or Severe Intellectual Disability	164,545	40,443
7. Multiple Disabilities	642,191	299,402
8. Multiple Disabilities with Severe Sensory Impair.	152,713	25,120
9. Orthopedic Impairment	54,923	41,866
10. Developmental Delay	150,655	343,303
11. Preschool Severe Delay	125,489	35,168
12. Speech/Language Impairment	328,701	694,979
13. Traumatic Brain Injury	0	8,373
14. Visual Impairment	1,308,127	485,816
15. Subtotal (lines 1-14)	5,906,549	5,674,774
16. Gifted Education	3,297	38,608
17. Remedial Education	0	
18. ELL Incremental Costs	17,565	8,362
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	66,747	72,831
21. Career Education	0	
22. Total (lines 15-21)	5,994,158	5,794,575

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	36,650
2. Federal Audit Expenditures - All Funds	6330	0
		1,576

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2014 \$ 522,826

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

Actual Expenditures made in FY 2014 \$

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2014 \$

I. 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\UGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
422,609			422,609
			0
			0
422,609	0	0	422,609

(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	1,135,687	294,927	320,130	431,395	482,764	70,285				243,451	589	2,979,228
2000 Support Services												
2100 Students	409,710	113,389	36,730	14,624	48,137	196						622,786
2200 Instructional Staff	147,603	28,616	86,039	77,093	22,196	498			600			362,645
2300 General Administration			1,065	7,090	736	72						8,963
2400 School Administration	3,562	1,200	8,774	5,322	7,067				900			26,825
2500, 2900 Central Services, Other			41,437	174	206,480	19,085						267,176
2600 Operation and Maintenance of Plant	65,893	25,514	27,929	1,717	46,225							167,278
2700 Student Transportation			109,025		5,525							114,550
3000 Operation of Noninstructional Services												
3100 Food Service Operations	392,107	147,003	30,723	644,252	86,629	30,939						1,331,653
3200 Enterprise Operations												0
3300 Community Services Operations										1,874,517		1,874,517
3400 Bookstore Operations	21,045	6,770		2								27,817
4000 Facilities Acquisition and Construction	50,468	21,885	2,131,903		14,838	45,500						2,264,594
5000 Debt Service								462,166	592,796			1,054,962
Total (lines 1-14)	2,226,075	639,304	2,793,755	1,181,669	920,597	166,575	0	462,166	592,796	244,951	1,875,106	11,102,994

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)	10,587,970	240,464	43,275
2. Special Education (Programs 200-230, 250, and 300-399)	1,555,285	53,441	
3. Vocational Education (Programs 270 and 540)	95,878	0	
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	22,025	0	
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	204,859	0	

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 243,285
7. Number of FTE-Certified Teachers	271
8. Number of FTE-Contract Teachers	1

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	28,010	1,847,096	1,875,106
4. Total (lines 1-3)	28,010	1,847,096	1,875,106

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	1,000
3. 6730 Equipment	13,838
4. Total (lines 1-3)	14,838
5. 6450 Construction	2,092,968

DISTRICT NAME Cave Creek Unified School District #93

COUNTY Maricopa

CTDS NUMBER 070293000

**FY 2014
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
2000 Support Services								
2100 Students	2.						0	0
2200 Instructional Staff	3.						0	0
2300 General Administration	4.						0	0
2400 School Administration	5.						0	0
2500 Central Services	6.						0	0
2600 Operation & Maintenance of Plant	7.						0	0
2900 Other	8.						0	0
3000 Operation of Noninstructional Services	9.						0	0
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Instruction	11.						0	0
2000 Support Services								
2100 Students	12.						0	0
2200 Instructional Staff	13.						0	0
2300 General Administration	14.						0	0
2400 School Administration	15.						0	0
2500 Central Services	16.						0	0
2600 Operation & Maintenance of Plant	17.						0	0
2900 Other	18.						0	0
3000 Operation of Noninstructional Services	19.						0	0
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0

**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											
1500 Investment Income											
Total Revenues (lines 1 and 2)		0									
Expenditures											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 6, line 3)	27	0	0	0	0	0	0	0	0	0	27
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 14 and 15)		0									
Expenditures											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 6, line 4)	(2)	0	0	0	0	0	0	0	0	0	(2)