



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
2018

SIGNATURE/DATE

Mrs. Barbara Perleberg

Mrs. Kim Hartmann

Mrs. Allyson Beckham

Mrs. Pam Kirby

Mrs. Sandy Kravetz

SIGNATURE/DATE

<i>Barbara Perleberg</i>

<i>Kim Hartmann</i>

<i>Allyson Beckham</i>

<i>Pam Kirby</i>

<i>Sandy Kravetz</i>

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on
October 8, 2018 contain(s) the data for the AFR described above.
Date

John Krickard

Superintendent Signature

Dr. John Krickard

Superintendent (Typed Name)

Jeff Gadd

District Contact Employee

Jeff Gadd

Business Manager Signature

Jeff Gadd

Business Manager (Typed Name)

480-484-6149

Telephone Number

jgadd@susd.org

E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>147,135,399</u>
2. Classroom Site Funds (from page 3, line 49)	\$ <u>9,749,837</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>8,595,254</u>

DISTRICT NAME Scottsdale Unified School District #48

COUNTY Maricopa

CTDS NUMBER 070248000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
 1140 Penalties and Interest on Taxes
 1280 Revenue in Lieu of Taxes
 1311 Tuition from Individuals Excluding Summer School
 1312 Tuition from Individuals for Summer School
 1320 Tuition from Other Arizona Districts
 1330 Tuition from Out-of-State Districts
 1340 Tuition from Other Private Sources (Other than Individuals)
 1350 Tuition from Other Government Sources Within Arizona
 1360 Tuition from Other Government Sources Outside Arizona
 1410 Transportation Fees from Individuals
 1420 Transportation Fees from Other Arizona Districts
 1430 Transportation Fees from Out-of-State Districts
 1440 Transportation Fees from Other Private Sources (Other than Individuals)
 1450 Transportation Fees from Other Government Sources Within Arizona
 1460 Transportation Fees from Other Government Sources Outside Arizona
 1500 Investment Income
 Other (Specify) (2) 1981, 1982, 1992
 Subtotal (lines 2-19)

2000 Intermediate

2110 County School Fund
 2120 County Equalization Assistance
 2210 Special County School Reserve Fund
 Other (Specify)
 Subtotal (lines 21-24)

3000 State

3100 Unrestricted
 3110 State Equalization Assistance
 3120 Additional State Aid
 Other (Specify) 3200 - 1.06%
 Subtotal (lines 26-29)

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 31-37)

Total Fund Revenue (lines 20, 25, 30, and 38)

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

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)

ENDING FUND BALANCE (line 43 minus line 46) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	2,435,159	3,339,371	3,768,813	39,792,561	31,039,010
2.	130,349,513	8,329,806	13,185		21,860,845
3.					
4.	809,310	43,744	0		113,112
5.	230,750				
6.					
7.	0				
8.	0				
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	215,674	30,618	38,813		679,795
19.	21,923				
20.	131,627,170	8,404,168	51,998	0	22,653,752
21.					
22.	0	0			
23.					
24.					
25.	0	0			
26.	1,021,723				
27.	0	0			
28.	24,643,456				
29.	695,790				
30.	26,360,969	0			0
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.	0				0
39.	157,988,139	8,404,168	51,998	0	22,653,752
40.				49,894,567	
41.	36,471				56,232,772
42.					
43.	160,459,769	11,943,539	3,820,811	89,687,128	109,925,534
44.	147,133,399	8,595,234	696,084	37,218,724	
45.	3,579,085	0			
46.	150,714,484	8,595,254	696,084	37,218,724	0
47.	9,745,285	3,348,285	3,124,727	52,468,404	109,925,534

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/17.
- (2) The Government Property Lease Exise Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/18.
- (4) Debt Service Fund expenditures include interest expenditures of \$6,909,666

DISTRICT NAME Scottsdale Unified School District #48

COUNTY Maricopa

CTDS NUMBER

070248000

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.	41,813,397	14,916,229	1,719,969	489,395	5,400	63,463,625	58,944,390	53,867,920	9.4%
2000 Support Services										
2100 Students	2.	4,386,526	1,333,102	5,723	32,376	93	6,199,281	5,757,820	5,873,947	-2.0%
2200 Instructional Staff	3.	2,790,714	877,080	236,725	21,301	31,905	4,249,966	3,957,725	4,139,111	-4.4%
2300 General Administration	4.	1,507,195	431,604	197,429	7,415	15,963	2,546,292	2,159,606	3,401,670	-36.5%
2400 School Administration	5.	7,034,496	2,048,399	267,498	50,248	14,009	9,703,213	9,414,650	9,728,840	-3.2%
2500 Central Services	6.	2,382,678	894,400	779,138	231,564	108,019	4,841,661	4,395,799	3,895,901	12.8%
2600 Operation & Maintenance of Plant	7.	5,988,342	1,957,830	10,272,469	6,076,195	24,474	24,985,760	24,319,310	23,239,922	4.6%
2900 Other	8.		0				0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	160,691	68,522	30,616	148,365		410,667	408,194	423,711	-3.7%
610 School-Sponsored Cocurricular Activities	10.	217,632	41,134	300			316,269	259,066	270,794	-4.3%
620 School-Sponsored Athletics	11.	1,135,514	209,439	254,955	22,126	13,768	1,635,847	1,635,802	1,527,125	7.1%
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.	67,417,185	22,777,739	13,764,822	7,078,985	213,631	118,352,581	111,252,362	106,368,941	4.6%
200 and 300 Special Education										
1000 Instruction	15.	10,563,695	3,308,579	172,234	3,849		14,968,577	14,048,357	15,502,217	-9.4%
2000 Support Services										
2100 Students	16.	4,907,723	1,418,674	102,118	0	169	6,948,492	6,428,684	7,010,896	-8.3%
2200 Instructional Staff	17.	589,737	177,997	95,097	391	154,529	901,530	1,017,751	641,648	58.6%
2300 General Administration	18.			0			0	0	17,000	-100.0%
2400 School Administration	19.	26,000	5,113		500		36,113	31,613	0	--
2500 Central Services	20.			43,395	0		27,378	43,395	41,277	5.1%
2600 Operation & Maintenance of Plant	21.	11,440	1,100	0			265	12,540	56	22292.9%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	16,098,595	4,911,463	412,844	4,740	154,698	22,882,355	21,582,340	23,213,094	-7.0%
400 Pupil Transportation	25.	3,936,862	1,285,160	(211,822)	1,230,313		7,389,506	6,240,513	6,851,741	-8.9%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	4,832,688	1,523,313	530,560	138,643	3,790	7,028,994	7,028,994	7,076,617	-0.7%
530 Dropout Prevention Programs										
1000 Instruction	27.	8,714	0		1,728	19,541		29,983	37,275	-19.6%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	120,650	33,940	22,487	12,764	1,305		191,146	183,855	4.0%
Subtotal (lines 27 and 28)	29.	129,364	33,940	22,487	14,492	20,846	221,130	221,129	221,130	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	615,677	194,384				810,060	810,061	835,796	-3.1%
Total Expenditures (lines 14, 24-26, 29-31)	32.	93,030,371	30,725,999	14,518,891	8,467,173	392,965	156,684,626	147,135,399	144,567,319	1.8%

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 6810, 6820 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	2,119,589										
Interest Income	2.	4,081										
Total Revenues (lines 1 and 2)	3.	2,123,670										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,181,503	340,987				2,122,863	1,522,490	1,483,900	2.6%	
2100 Support Services - Students	5.		23,643	6,839				30,486	32,442	32,442	-6.0%	
2200 Support Services - Instructional Staff	6.		20,719	6,025				26,746	26,744	26,715	0.1%	
Program 100 Subtotal (lines 4-6)	7.		1,225,865	353,851				2,180,095	1,579,716	1,543,057	2.4%	
200 and 300 Special Education												
1000 Instruction	8.		209,064	58,679				290,755	267,743	296,831	-9.8%	
2100 Support Services - Students	9.							10,007	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		7,900	2,032				0	9,932	1,268	683.3%	
Program 200 and 300 Subtotal (lines 8-10)	11.		216,964	60,711				300,762	277,675	298,099	-6.9%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	319,860	2,123,670	1,442,829	414,562			2,480,857	1,857,391	1,841,156	0.9%	586,139
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	4,239,178										
Interest Income	18.	25,544										
Total Revenues (lines 17 and 18)	19.	4,264,722										
Expenditures												
100 Regular Education												
1000 Instruction	20.		2,565,524	507,282				7,421,519	3,072,806	3,284,920	-6.5%	
2100 Support Services - Students	21.		52,740	10,299				59,318	63,039	15,447	308.1%	
2200 Support Services - Instructional Staff	22.		74,338	14,325				85,183	88,663	61,562	44.0%	
Program 100 Subtotal (lines 20-22)	23.		2,692,602	531,906				7,566,020	3,224,508	3,361,929	-4.1%	
200 and 300 Special Education												
1000 Instruction	24.		535,240	105,199				557,623	640,439	678,981	-5.7%	
2100 Support Services - Students	25.		3,400	1,080				6,480	6,480	0	--	
2200 Support Services - Instructional Staff	26.		21,594	4,146				19,001	25,740	3,449	646.3%	
Program 200 and 300 Subtotal (lines 24-26)	27.		562,234	110,425				583,104	672,659	682,430	-1.4%	
Other Programs (Specify)												
1000 Instruction	28.		32,760	6,364				98,553	39,124	3,066	1176.1%	
2100 Support Services - Students	29.							4,314	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		1,080	194				0	1,274	0	--	
Other Programs Subtotal (lines 28-30)	31.		33,840	6,558				103,067	40,398	3,066	1217.6%	
Total Classroom Site Fund 012 - Performance Pay	32.	4,065,742	4,264,722	3,288,676	648,889			8,252,391	3,937,565	4,047,425	-2.7%	4,332,899
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	4,239,178										
Interest Income	34.	2,612										
Total Revenues (lines 33 and 34)	35.	4,241,790										
Expenditures												
100 Regular Education												
1000 Instruction	36.		2,541,856	739,540	0			3,799,788	3,281,396	3,188,043	2.9%	
2100 Support Services - Students	37.		47,554	13,752				61,311	61,306	65,252	-6.0%	
2200 Support Services - Instructional Staff	38.		41,670	12,117				53,790	53,787	53,732	0.1%	
Program 100 Subtotal (lines 36-38)	39.		2,631,080	765,409	0	0		3,914,889	3,396,489	3,307,027	2.7%	
200 and 300 Special Education												
1000 Instruction	40.		420,438	117,990				585,257	538,428	596,984	-9.8%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		15,880	4,084				20,115	19,964	2,551	682.6%	
Program 200 and 300 Subtotal (lines 40-42)	43.		436,318	122,074	0	0		605,372	558,392	599,535	-6.9%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	198,254	4,241,790	3,067,398	887,483	0	0	4,520,261	3,954,881	3,906,562	1.2%	485,163
Total Classroom Site Funds (lines 16, 32, and 48)	49.	4,523,856	10,630,182	7,798,903	1,950,934	0	0	15,253,509	9,749,837	9,795,143	-0.5%	5,404,201

(1) 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)		1,663,836	5,317,541	0	0	441,560	9,789,794	7,422,937	1,902,062	290.3%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		1,705,152	4,714,274			0	12,060,415	6,419,426	1,979,894	224.2%
2000 Support Services										
2100, 2200 Students and Instructional Staff		222,385	152,336			0	423,618	374,721	178,186	110.3%
2300, 2400, 2500, 2900 Administration			700,409			0	377,500	700,409	392,116	78.6%
2600 Operation & Maintenance of Plant			107,124			0	142,000	107,124	114,901	-6.8%
2700 Student Transportation			92,979				105,000	92,979	77,427	20.1%
3000 Operation of Noninstructional Services			15,380				17,500	15,380	17,120	-10.2%
4000 Facilities Acquisition and Construction			32,113			853,102	509,055	885,215	646,040	37.0%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	1,927,537	5,814,615	0	0	853,102	13,635,088	8,595,254	3,405,684	152.4%

(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 \$55,000 Actual \$54,959

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

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	13,635,088	8,595,253	92,309,240	37,218,724	0	0	4,000,000	696,084
6150 Classified Salaries	0	0	222,781	145,048	0	0	0	0
6200 Employee Benefits	0	0	30,111	35,959	0	0	0	0
6450 Construction Services	509,055	853,102	85,287,392	33,337,936	0	0	0	696,084
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	3,575,112	872,034	115,532	86,910	0	0	0	0
673X Vehicles	0	0	1,500,000	1,151,253	0	0	0	0
673X Technology-Related Hardware and Software	5,181,592	4,942,580	23,151	444,869	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	9,265,759	6,667,716	87,178,967	35,201,975	0	0	0	696,084
Total amounts reported on lines 2 through 11 above for:								
Renovation	509,055	853,102	24,190,078	25,854,164			0	
New Construction	0	0	60,490,896	8,160,942	0	0	0	696,084
Other	8,756,704	5,814,614	2,497,993	1,186,869	0	0	0	0
Total (lines 13-15)	9,265,759	6,667,716	87,178,967	35,201,975	0	0	0	696,084

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ 276
 2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2018	
Land and Improvements	\$57,187,174
Buildings and Improvements	\$626,585,025
Furniture, Equipment, Vehicles, and Technology	\$34,475,954
Construction in Progress	\$10,661,827
Total	\$728,909,980

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	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(190,440)	2,880,548	(246,440)	4,198,920	2,744,071	(300,403)
2.	(74,836)	460,191	(39,993)	530,551	405,534	(60,172)
3.	(195,903)	546,683	(48,931)	742,500	632,232	(330,383)
4.			0	0		0
5.	(5,514)	220,557	(4,616)	256,953	230,803	(20,376)
6.	(60,499)	109,796	(9,504)	106,395	96,891	(57,098)
7.			0	0		0
8.	(352,646)	4,028,402	(381,707)	4,688,131	3,900,461	(606,412)
9.	853	1,190	(665)	23,116	6,714	(5,336)
10.			0	0		0
11.			0	0		0
12.	(9,369)	268,155	(11,385)	497,498	313,525	(66,124)
13.			0	0		0
14.	3,823,136	1,377,028	0	4,835,595	588	5,199,576
15.	612,158	549,514	0	0	1,374,520	(212,848)
16.			0	0		0
17.	(8,204)	10,950	0	1,553,000	2,300	446
18.	3,538,736	10,453,014	(743,241)	17,432,659	9,707,639	3,540,870

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
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	1,308	116,367		117,681	116,116	1,559
20.				0		0
21.				0		0
22.				0		0
23.	0	171,230		384,857	228,819	(57,589)
24.	12,628	37		0		12,665
25.				0		0
26.	0	189,150		0		189,150
27.	0	1,631,373		1,625,794	255,451	1,375,922
28.				0		0
29.	(2,103)	6,244		0	0	4,141
30.	11,833	2,114,401		2,128,332	600,386	1,525,848

Total Federal and State Projects (lines 18 and 30)

31.	3,550,569	12,567,415	(743,241)	19,560,991	10,308,025	5,066,718
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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 (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

DISTRICT NAME Scottsdale Unified School District #48

COUNTY Maricopa

CTDS NUMBER 070248000

		BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
		FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	INCLUDING TRANSFERS			ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	1,687,361	1,011,949		2,435,717	844,659	1,854,651
050 County, City, and Town Grants	2.	14,294	0	0	0	0	14,294
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant	5.	6,515,804	1,177,660	27,053	6,448,623	100,753	7,619,764
515 Civic Center	6.	1,099,145	176,138	0	1,025,000	0	1,275,283
520 Community School	7.	2,834,926	6,133,703	0	6,384,095	5,257,121	3,711,508
525 Auxiliary Operations	8.	2,702,696	1,890,065	(105)	2,546,685	1,264,202	3,328,454
526 Extracurricular Activities Fees Tax Credit	9.	3,692,860	2,681,565	100	3,004,396	2,625,799	3,748,726
530 Gifts and Donations	10.	1,308,409	1,335,336	0	1,200,000	1,151,765	1,491,980
535 Career & Tech. Ed. & Voc. Ed. Projects	11.			0	0		0
540 Fingerprint	12.	14,211	6,454	0	9,000	4,642	16,023
545 School Opening	13.			0	0		0
550 Insurance Proceeds	14.	856,913	113,363	0	780,000	0	970,276
555 Textbooks	15.	533,082	55,186	0	500,000	20,702	567,566
565 Litigation Recovery	16.	98,721	3,079	0	100,000	0	101,800
570 Indirect Costs	17.	6,363,572	67,060	1,825,095	6,791,576	411,756	7,843,971
575 Unemployment Insurance	18.	936	10	0	900	0	946
580 Teacherage	19.			0	0		0
585 Insurance Refund	20.	138,541	1,487	0	138,000	0	140,028
590 Grants and Gifts to Teachers	21.			0	0		0
595 Advertisement	22.	21,142	12,747	0	22,000	12,281	21,608
596 Joint Technical Education	23.	1,347,763	1,646,731	0	2,034,300	1,215,293	1,779,201
639 Impact Aid Revenue Bond Building	24.			0	0		0
650 Gifts and Donations—Capital	25.	48,770	71,628	0	0	86,431	33,967
660 Condemnation	26.			0	0		0
665 Energy and Water Savings	27.	1,065,457	2,703,191	3,549,029	3,743,447	4,652,998	2,664,679
686 Emergency Deficiencies Correction	28.			0	0		0
691 Building Renewal Grant	29.	314,084	186,356	0	0	237,805	262,635
695 New School Facilities	30.			0	0		0
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0
850 Student Activities	32.	1,629,324	2,017,188			1,965,773	1,680,739
Other	33.			0	4,000,000		0
INTERNAL SERVICE FUNDS 950-989							
953 Self Insurance	1.	15,517,767	1,022,719	0	2,985,092	101,009	16,439,477
955 Intergovernmental Agreements	2.	520,706	865,962	0	929,387	819,522	567,146
9... OPEB	3.			0	413,513		0
951 Printshop	4.	188,760	88,957	0	113,933	98,565	179,152

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	568,104	549,583
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	1,867,613	295,075
Total Expenditures (lines 1-4)	2,435,717	844,658

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

DISTRICT NAME Scottsdale Unified School District #48

COUNTY Maricopa

CTDS NUMBER 070248000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017	\$220,988,750	1.
2. Bonds issued during FY 2018	89,825,000	2.
3. Bonds retired during FY 2018	(68,876,250)	3.
4. Bonds Outstanding, June 30, 2018	\$241,937,500	4.
5. Short-term Debt Outstanding, July 1, 2017	\$0	5.
6. Short-term Debt Outstanding, June 30, 2018	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$5,004,644,519	Tax Rate	2.7463
b. Secondary	\$26,221,647	Tax Rate	0.9864
2. Number of Schools			30
3. Actual Days in Session			180
4. Area of School District (Square Miles)			112

(Report this WHETHER OR NOT district changed boundaries in FY 2018)

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

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$96,476,143
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,424,489
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$17,108,725
4. Support Services—Students (Function 2100)	\$15,702,337
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$48,577,805
6. Total Current Expenditures	\$181,289,499
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$7,851,114
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$173,438,385

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)

\$51,810

G. Cash and investments held at June 30, 2018

1. Sinking funds	\$27,024,873
2. Bond funds	\$52,468,404
3. Other funds, except for any employee retirement funds	\$64,896,772

H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	54,569,588
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	695,790
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	693,856
4. Difference (line 2 minus line 3)	\$1,934

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	21	36	349	225	258	279	317	281	196	160	221	293	305	2,941	1.
2. Verbal Reasoning	14	23	150	209	210	301	272	213	175	160	282	300	329	2,638	2.
3. Nonverbal Reasoning	20	99	218	321	509	464	446	322	280	323	393	447	454	4,296	3.
4. Total Duplicated Enrollment (lines 1-3)	55	158	717	755	977	1,044	1,035	816	651	643	896	1,040	1,088	9,875	4.

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	20,550,798	19,301,477
2. Gifted Education	2,075,542	2,005,487
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-JTED)	256,015	275,376
7. Career Education	0	
8. Joint Technical Education (JTED)	0	
9. Total (lines 1-8)	22,882,355	21,582,340

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 2,005,487
9-12	\$
Total	\$ 2,005,487

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	60,000
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2018 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (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
137,418			137,418
			0
			0
137,418	0	0	137,418

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

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

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	4,382,141	1,126,908	1,556,827	2,895,685	5,846,834	18,253				922,318	2,005	16,750,971
2000 Support Services												
2100 Students	873,514	231,764	690,060	283,953	163,709	42,957				248,379	10,410	2,544,746
2200 Instructional Staff	1,574,763	407,224	360,698	262,835	78,903	9,610				375	0	2,694,408
2300 General Administration	140,297	35,009	2,661	1,508	217,845	0				83		397,403
2400 School Administration	43,352	7,239	32,082	29,811	17,640	1,155				14,708		145,987
2500, 2900 Central Services, Other	5,655	1,117	142,287	(29,687)	774,868	13,698				1,955	32,958	942,851
2600 Operation and Maintenance of Plant	29,474	6,124	332,572	31,364	218,077	1,075				0		618,686
2700 Student Transportation	47,283	17,523	700,187	9,450	1,244,232					1,534		2,020,209
3000 Operation of Noninstructional Services												
3100 Food Service Operations	2,722,764	872,800	180,644	3,196,319	267,593	3,084				60,928		7,304,132
3200 Enterprise Operations												0
3300 Community Services Operations											5,210,014	5,210,014
3400 Bookstore Operations	63,039	11,519	0	0	15,505	0				0		90,063
4000 Facilities Acquisition and Construction			38,620,181	0	211,866						0	38,832,047
5000 Debt Service								39,206,863	1,085,988			40,292,851
Total (lines 1-14)	9,882,282	2,717,227	42,618,199	6,681,238	9,057,072	89,832	0	39,206,863	1,085,988	1,250,280	5,255,387	117,844,368

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)	45,461,237	1,054,066	539,719
2. Special Education (Programs 200-230, 250, and 300-399)	7,142,721	168,908	163,316
3. Vocational Education (Programs 270 and 540)	189,609	4,908	43,947
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	3,847,736	32,887	75,851
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	0	30,739	525,233

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 2,180,902
7. Number of FTE-Certified Teachers	1,289
8. Number of FTE-Contract Teachers	16

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	1,653,017
2. 6620-6629 Energy	5,102,504

JTED Districts Only (All Funds, All Functions)

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

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	34,597	5,220,790	5,255,387
4. Total (lines 1-3)	34,597	5,220,790	5,255,387

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	211,866
4. Total (lines 1-3)	211,866
5. 6450 Construction	36,577,907

Technology (All Funds, All Functions)

1. 6531 Telecommunications	1270440
2. 6650 Supplies-Technology-Related	32,234
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	5,371,960
4. Subtotal (Lines 1-3)	6,674,634
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,044,044

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070248000

I certify that the Annual Financial Report of Scottsdale Unified School District, Maricopa County, for fiscal year 2018 was approved by the Governing Board on October 4, 2018, and that the complete Annual Financial Report may be reviewed by contacting Jeff Gadd at the District Office, telephone 480-484-6149, during normal business hours.

Avg. Daily Membership	<u>2017</u>	<u>2018</u>
Attending	22,628.202	22,235.288
2018 Tax Rates:	<u>Primary</u>	<u>Secondary</u>
	2.7463	0.9864

ADE/AG 41-202S Rev. 8/18-FY 2018

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				118,352,581	111,252,362	
Special Education				22,882,355	21,582,340	
Pupil Transportation				7,389,506	6,240,513	
Desegregation				7,028,994	7,028,994	
Dropout Prevention Programs				221,130	221,129	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				810,060	810,060	
Maintenance and Operation Total	2,435,159	157,988,139	(3,542,614)	156,684,626	147,135,399	9,745,285
Classroom Site Funds	4,523,856	10,630,182		15,253,509	9,749,837	5,404,201
Instructional Improvement	1,687,361	1,011,949		2,435,717	844,659	1,854,651
Unrestricted Capital Outlay	3,539,371	8,404,168	0	13,635,088	8,595,254	3,348,285
Adjacent Ways	3,768,813	51,998	0	4,000,000	696,084	3,124,727
Bond Building	39,792,561	0	49,894,567	92,309,240	37,218,724	52,468,404
Other Capital Funds	1,065,457	2,703,191	3,549,029	3,743,447	4,652,998	2,664,679
New School Facilities	0	0		0	0	0
Federal Projects	3,538,736	10,453,014	(743,241)	17,432,659	9,707,639	3,540,870
State Projects	11,833	2,114,401		2,128,332	600,386	1,525,848
County, City, and Town Grants	14,294	0	0	0	0	14,294
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	6,515,804	1,177,660	27,053	6,448,623	100,753	7,619,764
Food Service	2,336,919	8,988,374	(1,059,207)	12,038,600	7,300,206	2,965,880
Civic Center	1,099,145	176,138	0	1,025,000	0	1,275,283
Community School	2,834,926	6,133,703	0	6,384,095	5,257,121	3,711,508
Auxiliary Operations	2,702,696	1,890,065	(105)	2,546,685	1,264,202	3,328,454
Extracurricular Activities Fees	3,692,860	2,681,565	100	3,004,396	2,625,799	3,748,726
Gifts and Donations	1,357,179	1,406,964	0	1,200,000	1,238,196	1,525,947
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	14,211	6,454	0	9,000	4,642	16,023
School Opening	0	0	0	0	0	0
Insurance Proceeds	856,913	113,363	0	780,000	0	970,276
Textbooks	533,082	55,186	0	500,000	20,702	567,566
Litigation Recovery	98,721	3,079	0	100,000	0	101,800
Indirect Costs	6,363,572	67,060	1,825,095	6,791,576	411,756	7,843,971
Unemployment Insurance	936	10	0	900	0	946
Teacherae	0	0	0	0	0	0
Insurance Refund	138,541	1,487	0	138,000	0	140,028
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	21,142	12,747	0	22,000	12,281	21,608
Joint Technical Education	1,347,763	1,646,731	0	2,034,300	1,215,293	1,779,201
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	31,039,010	22,653,752	56,232,772	28,813,698	82,900,661	27,024,873
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	314,084	186,356	0	0	237,805	262,635
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	1,629,324	2,017,188			1,965,773	1,680,739
Self-Insurance	15,517,767	1,022,719	0	2,985,092	101,009	16,439,477
Intergovernmental Agreements	520,706	865,962	0	929,387	819,522	567,146
OPEB	0	0	0	413,513	0	0
Other Funds	188,760	88,957	0	4,113,933	98,565	179,152

DISTRICT NAME Scottsdale Unified School District #48

COUNTY Maricopa

CTDS NUMBER 070248000

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

Revenue Object Codes/Expenditure Function Codes	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	0	0
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources 14.											14.
1500 Investment Income 15.											15.
Total Revenues (lines 14 and 15) 16.		0									16.
Expenditures											
1000 Instruction 17.									0	0	17.
2000 Support Services											
2100 Students 18.									0	0	18.
2200 Instructional Staff 19.									0	0	19.
2300 General Administration 20.									0	0	20.
2400 School Administration 21.									0	0	21.
2500 Central Services 22.									0	0	22.
2600 Operation & Maintenance of Plant 23.									0	0	23.
2700 Student Transportation 24.									0	0	24.
2900 Other 25.									0	0	25.
Total (must agree with the AFR page 6, line 4) 26.	0	0	0	0	0	0	0	0	0	0	0

DISTRICT NAME Scottsdale Unified School District #48

COUNTY Maricopa

CTDS NUMBER 070248000

FOOD SERVICE

FUND 510	
ACTUAL	
BEGINNING FUND BALANCE (1)	1. 2,336,919
REVENUES	
1500 Investment Income	2. 15,969
1600 Food Service	3. 4,600,327
Other Local	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5. 4,236,827
4900 Revenue for/on Behalf of the District	6. 135,252
TOTAL REVENUE (lines 2-6)	7. 8,988,374
5000 Other Financing Sources and Fund Transfers-In	8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9. 11,325,293

A. Number of operating months _____

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	570,931.00	1,550,173.00		5,962.00
b. Program Adults/Adult Workers	76.00	6,975.00		
c. Other	9.00	4,606.00	834,188.00	211,070.00
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers	0.00	13,004.00		
c. Other	104,828.00	105,564.00	13,146.00	36,796.00

* 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	0.00	0.00	0.00	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	1.50	1.75	1.75	2.50
5. Paid lunch	2.85	3.10	3.10	3.75
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program
 Charge to children per 1/2 pint milk unit \$0.00
 Number of 1/2 pint milk units served to children 0

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 6731-39)
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
Other Expenditures
TOTAL EXPENDITURES (lines 10-24)
6910 Indirect Costs Transfers-Out
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
TOTAL EXPENDITURES & OTHER USES (lines 25-27)
ENDING FUND BALANCE (line 9 minus line 28) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	2,722,764		
11.	872,800		
12.	159,984	25,292	
13.			
14.			
15.	286,828		
16.	313	148,365	
17.	135,252		
18.	23,272		
19.	2,750,655		
20.			
21.			
22.	131,356		
23.	136,237		
24.	80,745	5,324	
25.	0	178,980	0
26.	1,059,207		
27.			
28.	8,359,412		
29.	2,965,881		

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)	<u>0</u>

\$ _____ at 7/1/17 or \$ _____ at 6/30/18, as applicable.

(1) Includes Food Service Fund revolving account cash balance of

FY 2018 ANNUAL FINANCIAL REPORT
School District K-3 Reading Program A.R.S. §15-211 (B)

DUE DATE: October 1, 2018

Maintainance & Operation Fund	Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	TOTALS			% Increase/ Decrease in Actual
							FY 2018 Budget	FY 2018 Actual	Prior Year Actual	
Funding Generated by the K-3 Support Level Weight										
1000 Instruction	1	807,103	254,620	5,204			1,077,652	1,066,926	1,121,921	-4.9%
2000 Support Services										
2100 Students	2						0	0	0	0.0%
2200 Instruction	3	74,083	20,308				77,860	94,391	78,911	19.6%
2300 General Administration	4						0	0	0	0.0%
2400 School Administration	5						0	0	0	0.0%
2500 Central Services	6						0	0	0	0.0%
2600 Operation & Maintenance of Plant	7						0	0	0	0.0%
2700 Student Transportation	8						0	0	0	0.0%
2900 Other	9						0	0	0	0.0%
3000 Operation of Noninstructional Services	10						0	0	0	0.0%
Total (lines 1-10)	11	881,185	274,928	5,204	0	0	1,155,512	1,161,317	1,200,832	-3.3%
550 K-3 Reading Program										
1000 Instruction	12	615,677	194,384				810,339	810,061	835,795	-3.1%
2000 Support Services										
2100 Students	13						0	0	0	0.0%
2200 Instruction	14						0	0	0	0.0%
2300 General Administration	15						0	0	0	0.0%
2400 School Administration	16						0	0	0	0.0%
2500 Central Services	17						0	0	0	0.0%
2600 Operation & Maintenance of Plant	18						0	0	0	0.0%
2700 Student Transportation	19						0	0	0	0.0%
2900 Other	20						0	0	0	0.0%
3000 Operation of Noninstructional Services	21						0	0	0	0.0%
Total (lines 12-21) (should agree to AFR, page 2, line 32)	22	615,677	194,384	0	0	0	810,339	810,061	835,795	-3.1%

Unrestricted Capital Outlay Fund	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
								FY 2018 Budget	FY 2018 Actual	Prior Year Actual	
Funding Generated by the K-3 Support Level Weight											
1000 Instruction	23		54,959					60,000	54,959	52,854	4.0%
2000 Support Services	24							0	0	0	0.0%
3000 Operation of Noninstructional Services	25							0	0	0	0.0%
4000 Facilities Acquisition & Construction	26							0	0	0	0.0%
5000 Debt Service	27							0	0	0	0.0%
Total (lines 23-27)	28	54,959	54,959	0	0	0	0	60,000	54,959	52,854	4.0%
550 K-3 Reading Program											
1000 Instruction	29							0	0	0	0.0%
2000 Support Services	30							0	0	0	0.0%
3000 Operation of Noninstructional Services	31							0	0	0	0.0%
4000 Facilities Acquisition & Construction	32							0	0	0	0.0%
5000 Debt Service	33							0	0	0	0.0%
Total (lines 29-33) (should agree to AFR, page 4, footnote (2))	34	0	0	0	0	0	0	0	0	0	0.0%

FISCAL YEAR 2018 DISTRICTWIDE DESEGREGATION EXPENDITURES [A.R.S. §15-910(J)]

Number of individual school reports 30

Maintenance and Operation (M&O) Fund	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
						Budget	Actual	Prior Year Actual	
511 Desegregation - Regular Education									
1000 Classroom Instruction	3,130,166	1,009,491	70,571	14,277	3,700	4,149,845	4,228,206	5,139,394	-17.7%
2000 Support Services									
2100 Students	514,005	166,367	18,715	650		670,334	699,738	648,940	7.8%
2200 Instructional Staff	898,627	243,744	198,256	115,169	0	1,769,267	1,455,797	1,105,691	31.7%
2300 General Administration	60,905	15,971				0	76,876	0	--
2400 School Administration	140,980	59,456				139,985	200,436	25,473	686.8%
2500 Central Services	88,005	28,282	218,118	8,547	90	239,559	343,042	86,056	298.6%
2600 Operation & Maintenance of Plant	0	0	0			0	0	7,750	-100.0%
2900 Other						0	0	0	0.0%
3000 Operation of Noninstructional Services						0	0	0	0.0%
Subtotal (lines 1-9)	4,832,688	1,523,313	505,660	138,643	3,790	6,968,990	7,004,094	7,013,304	-0.1%
512 Desegregation - Special Education									
1000 Classroom Instruction			3,450			4,000	3,450	0	--
2000 Support Services									
2100 Students	0	0				0	0	10,328	-100.0%
2200 Instructional Staff	0					0	0	22,210	-100.0%
2300 General Administration						0	0	0	0.0%
2400 School Administration						0	0	0	0.0%
2500 Central Services						0	0	0	0.0%
2600 Operation & Maintenance of Plant			0			0	0	0	0.0%
2900 Other						0	0	0	0.0%
3000 Operation of Noninstructional Services						0	0	0	0.0%
Subtotal (lines 11-19)	0	0	3,450	0	0	4,000	3,450	32,538	-89.4%
513 Desegregation - Pupil Transportation			21,450			46,004	21,450	30,375	-29.4%
514 Desegregation - ELL Incremental Costs									
1000 Classroom Instruction						0	0	0	0.0%
2000 Support Services									
2100 Students						0	0	0	0.0%
2200 Instructional Staff						0	0	0	0.0%
2300 General Administration						0	0	0	0.0%
2400 School Administration						0	0	0	0.0%
2500 Central Services						0	0	0	0.0%
2600 Operation & Maintenance of Plant			0			10,000	0	401	-100.0%
2700 Student Transportation						0	0	0	0.0%
2900 Other						0	0	0	0.0%
3000 Operation of Noninstructional Services						0	0	0	0.0%
Subtotal (lines 22-31)	0	0	0	0	0	10,000	0	401	-100.0%

FISCAL YEAR 2018 DISTRICTWIDE DESEGREGATION EXPENDITURES [A.R.S. §15-910(J)]

M&O Fund (Concluded)	Salaries	Employee Benefits	Purchased Services 6300, 6400, 6500	Supplies	Other	Totals			% Increase/ Decrease in Actual
						Budget	Actual	Prior Year Actual	
Expenditures	6100	6200	6500	6600	6800				
515 Desegregation - ELL Compensatory Instruction									
1000 Classroom Instruction 33.		0				0	0	0	0.0%
2000 Support Services									
2100 Students 34.						0	0	0	0.0%
2200 Instructional Staff 35.						0	0	0	0.0%
2300 General Administration 36.						0	0	0	0.0%
2400 School Administration 37.						0	0	0	0.0%
2500 Central Services 38.						0	0	0	0.0%
2600 Operation & Maintenance of Plant 39.						0	0	0	0.0%
2700 Student Transportation 40.						0	0	0	0.0%
2900 Other 41.						0	0	0	0.0%
3000 Operation of Noninstructional Services 42.						0	0	0	0.0%
Subtotal (lines 33-42) 43.	0	0	0	0	0	0	0	0	0.0%
Total M&O Fund Desegregation (lines 10, 20, 21, 32, & 43) (must agree to AFR page 2, line 26) 44.	4,832,688	1,523,313	530,560	138,643	3,790	7,028,994	7,028,994	7,076,617	-0.7%

- The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) 6/18/1986
- The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J)(3)(d) 7/1/1986
- An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(e) _____
- Number of students who participate in desegregation activities. A.R.S. §15-910(J)(3)(f) 1,802

Desegregation Revenues A.R.S. §15-910(J)(3)(a), & (j):

Tax Levy:	\$ 7,603,300
Other (description): _____	\$ _____
Other (description): _____	\$ _____
Other (description): _____	\$ _____

Employees Needed to Conduct Desegregation Activities A.R.S. §15-910(J)(3)(h)

Teachers	Administrators	Others	Total
54	5	40	99

The amounts above should be the actual number of positions required.

FISCAL YEAR 2018 DISTRICTWIDE DESEGREGATION EXPENDITURES [A.R.S. §15-910(J)]

Unrestricted Capital Outlay (UCO) Fund	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	
Expenditures										
511 Desegregation - Regular Education										
1000 Classroom Instruction	45.	208,742	63,226				303,175	271,968	281,776	-3.5%
2000 Support Services	46.	0	81,824				50,000	81,824	23,776	244.1%
3000 Operation of Noninstructional Services	47.						0	0	0	0.0%
4000 Facilities Acquisition & Construction	48.						0	0	0	0.0%
5000 Debt Service	49.						0	0	0	0.0%
Subtotal (lines 45-49)	50.	0	208,742	145,050	0	0	353,175	353,792	305,552	15.8%
512 Desegregation - Special Education										
1000 Classroom Instruction	51.						0	0	0	0.0%
2000 Support Services	52.						0	0	0	0.0%
3000 Operation of Noninstructional Services	53.						0	0	0	0.0%
4000 Facilities Acquisition & Construction	54.						0	0	0	0.0%
5000 Debt Service	55.						0	0	0	0.0%
Subtotal (lines 51-55)	56.	0	0	0	0	0	0	0	0	0.0%
513 Desegregation - Pupil Transportation	57.						0	0	0	0.0%
514 Desegregation - ELL Incremental Costs										
1000 Classroom Instruction	58.									
2000 Support Services	59.									
3000 Operation of Noninstructional Services	60.									
4000 Facilities Acquisition & Construction	61.									
5000 Debt Service	62.									
Subtotal (lines 58-62)	63.									
515 Desegregation - ELL Compensatory Instruction										
1000 Classroom Instruction	64.						0	0	0	0.0%
2000 Support Services	65.						0	0	0	0.0%
3000 Operation of Noninstructional Services	66.						0	0	0	0.0%
4000 Facilities Acquisition & Construction	67.						0	0	0	0.0%
5000 Debt Service	68.						0	0	0	0.0%
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0	0.0%
Total UCO Fund Desegregation (lines 50, 56, 57, 63, & 69) (Include in Fund 619 AFR page 4, lines 2-9)	70.	0	208,742	145,050	0	0	353,175	353,792	305,552	15.8%

**CLASSROOM SITE FUND
NARRATIVE RESULTS SUMMARY FISCAL YEAR (FY) 2018**

As required by A.R.S. §15-977(J), districts must provide a summary of results achieved through programs funded with Classroom Site Fund (CSF) monies. This summary information is used to annually report district-specific and statewide Proposition 301 results. Please include details in your responses, such as the number of teachers/students participating in various programs, program results, and amounts spent. Keep all descriptions and information within designated cells. Information in cells may not be fully visible. To view all information entered, double click on the cell. Do not add any rows, columns, or worksheets. This form is statutorily required and should be submitted to the Arizona Department of Education with the Annual Financial Report, as it is required to be filed by November 15. If you have any questions regarding this summary, please contact Alexa Tavasci or Christine Medrano from the Arizona Auditor General's Division of School Audits at (602) 553-0333.

1. Total PSD-12 classroom teacher full-time equivalent staff (FTE) at FY 2018 100th day
[Do not include FTE for: substitute teachers; individuals paid from funds 250, 425, 515, and 520 for teaching in community service programs (e.g., daycare or preschool for students without IEPs) or those teaching adult education programs that should be coded to programs 700 through 900, those paid from functions other than 1000; or retirees returning to work as leased teachers through a third party.]

FY 2018 FTE
1289.00

2. Were any base salary or menu payments made to teachers from funds other than CSF (i.e., a teacher fully funded by Title I)?

(Yes or No)	If questions 2 or 3 are answered "Yes" please include the number of teachers paid in your explanation below.
Yes	Base Salaries were paid out of funds CSF, M&O, 020, Title I, 220, 400, 596, and 952

3. Were any performance payments made in the current year paid to FY 2017 teachers no longer employed by the District in FY 2018?

No	
----	--

Table I - Base Pay (Fund 011) and Performance Pay (Fund 012) salaries and Menu Options (Fund 013)-Teacher Compensation Base Salary Increases

Positions	Base Pay (Fund 011)		Performance Pay (Fund 012)				Menu Options (Fund 013)
	Total salary amount paid from Fund 011 (w/o benefits)		Number of FTE that were eligible for Fund 012 pay	Number of FTE who received Fund 012 pay	Total salary amount paid from Fund 012 (w/o benefits)		Total base salary increases paid from Fund 013 (w/o benefits)
Classroom teachers	\$1,390,568		1,160.56	1,160.56	\$3,133,524		\$2,962,295
Other staff (list positions below)							
Guidance Services	\$23,643		21.53	21.53	\$58,140		\$47,554
Instructional Improvement	\$10,080		23.43	23.43	\$63,262		\$20,264
Library/Media Services	\$14,250		9.50	9.50	\$25,650		\$28,660
Instructional Related Technology	\$4,289		3.00	3.00	\$8,100		\$8,625

Table II - Performance Pay Goals and Results (Fund 012)

Goal type [Including goals described in A.R.S. §15-977 (C) - (E)]	Number of goals established	Number of goals achieved	Achievement based on (select below)	Comments / Descriptive Information (Please describe the goal, how performance was measured, and results achieved.)
School district performance	30	30	Combination	District Scores and Teacher Classification
School performance	30	30	School-level	AZ Merit
Individual teacher performance pursuant to A.R.S. §15-203 (A)(38)	1,289	1,218	School-level	AZ Merit results account for 33%
Measures of academic progress (student achievement)				
Dropout / graduation rates				
Student attendance				
Parent / student satisfaction				
Parent involvement				
Teacher attendance				
Teacher professional development				
Teacher evaluations / demonstrated skills	1,289	1,218	Individual	65% is teacher ratings on evaluations connected to teacher classification
Leadership activities (mentor, committee work, etc.)				
Tutoring / extracurricular activities				
Other (describe below)				

Table III - Menu Options (Fund 013) FY 2018 results (list the amount spent in each allowable area and briefly describe the results achieved)

Menu Option (the notations in parentheses are examples of types of information to provide when summarizing results)	FY 2018 Salaries	FY 2018 Benefits	Description of Results (Please enter any information needed to further describe how the district used Fund 013 monies.)
Teacher Compensation Increases (Expenditures from Fund 013 for base salary from the Table I above as well as any benefit increases, or pay for additional duties not included in other menu option categories below. For example, do not include amounts paid to teachers, if any for providing assessment intervention tutoring; report those amounts in the assessment intervention category below.)	\$3,067,398	\$887,483	Included in base pay for classroom teachers
Class size reduction (Number of teachers and/or aides hired, subjects taught, courses added, resulting change in class sizes.)			
Assessment intervention (Number of teachers participating and compensation earned, if any; number of students participating; activities initiated; changes in test scores, or other results.)			
Teacher development (Number of teachers participating and compensation earned, if any; activities involved. For example, "10 teachers earned up to \$1,500 each for completing 15 hours of professional development in math, reading, and technology.")			
Dropout prevention (Activities initiated; number of students impacted; results. For example, "50 at-risk students participated in summer programs and earned credits toward graduation.")			
Teacher liability insurance (Include only CSF monies spent for liability premiums. Do not include liability premiums paid from other funds.)			
Totals (should agree to AFR page 3, line 48, salaries and employee benefits columns)	\$3,067,398	\$887,483	

Other Comments (please include any additional information or comments you believe are necessary to ensure the information provided above is interpreted and reported correctly)

Contact Information

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Title Accounting Manager

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E-mail tmoore@susd.org

District Name Scottsdale Unified School District #48
C/FDS Number 070248000