



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
2019

SIGNATURE/DATE

[Signature] 10/15/19

[Signature] 10-15-19

[Signature] 10-15-19

[Signature] 10/15/19

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on
October 15, 2019 contain(s) the data for the AFR described above.
Date

[Signature]
Superintendent Signature

Dr. John Krickard
Superintendent (Typed Name)

Tyler Moore
District Contact Employee

[Signature]
Business Manager Signature

Jeffrey Gadd
Business Manager (Typed Name)

480-484-6135
Telephone Number

tmoore@susd.org
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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>150,029,253</u>
2. Classroom Site Funds (from page 3, line 49)	\$ <u>10,706,936</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>14,796,160</u>

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

2000 Intermediate

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

3000 State

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

4000 Federal

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

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
8,362,917	4,730,653	3,958,350	51,634,781	27,024,873
130,648,544	11,631,973	3,340,152		25,078,505
0				
808,777	42,015	0		125,492
87,782	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
505,383	68,315	56,951	0	1,178,826
598,624	1,638	0	0	0
132,649,110	11,743,941	3,397,103	0	26,382,823
0	0			
0	0			
0	0			
0	0			
0	0			
1,001,671	0			
0	0			
24,534,220	0			
0	0			0
0	0			0
25,535,891	0			0
380				
0				
0				
0				
0				
0				0
0				0
380				0
158,185,382	11,743,941	3,397,103	0	26,382,823
			0	0
0	0	0	0	0
0	0	0	0	0
166,548,299	16,474,594	7,355,453	51,634,781	53,407,696
150,029,253	14,796,160	808,170	24,714,530	29,367,151
4,724,479	0	0	0	0
154,753,732	14,796,160	808,170	24,714,530	29,367,151
11,794,567	1,678,434	6,547,283	26,920,251	24,040,545

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/18.
- (2) The Government Property Lease Excise 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 6/30/19.
- (4) Debt Service Fund expenditures include interest expenditures of \$11,754,123

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.	45,785,960	13,211,985	467,019	508,345	6,020	63,663,952	59,979,329	58,944,390	1.8%
2000 Support Services										
2100 Students	2.	4,785,184	1,460,250	11,413	16,788	240	6,699,460	6,273,875	5,757,820	9.0%
2200 Instructional Staff	3.	2,952,845	894,191	212,269	24,878	16,289	4,363,985	4,100,472	3,957,725	3.6%
2300 General Administration	4.	1,465,126	471,377	210,979	10,008	0	2,633,675	2,157,490	2,159,606	-0.1%
2400 School Administration	5.	7,263,780	2,216,618	48,977	32,674	19,254	9,803,248	9,581,303	9,414,650	1.8%
2500 Central Services	6.	2,237,792	700,380	549,871	158,047	15,643	4,290,186	3,661,733	4,395,799	-16.7%
2600 Operation & Maintenance of Plant	7.	6,314,887	2,042,688	10,063,992	5,457,124	11,205	25,629,620	23,889,895	24,319,310	-1.8%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	162,219	71,521	34,118	138,403	0	393,339	406,261	408,194	-0.5%
610 School-Sponsored Cocurricular Activities	10.	222,021	41,262	1,490	0	0	373,555	264,773	259,066	2.2%
620 School-Sponsored Athletics	11.	1,189,007	214,681	217,476	1,673	0	1,866,952	1,622,837	1,635,802	-0.8%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	72,378,821	21,324,953	11,817,603	6,347,940	68,651	119,717,972	111,937,967	111,252,362	0.6%
200 and 300 Special Education										
1000 Instruction	15.	10,613,968	3,470,280	1,067,232	2,263	0	16,673,311	15,153,743	14,048,357	7.9%
2000 Support Services										
2100 Students	16.	5,139,840	1,353,999	428,970	0	119	7,574,525	6,922,928	6,428,684	7.7%
2200 Instructional Staff	17.	342,071	137,627	16,370	1,767	171,998	890,656	669,834	1,017,751	-34.2%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	21,500	4,214	0	0	0	33,525	25,714	31,613	-18.7%
2500 Central Services	20.	0	0	33,262	0	0	24,544	33,262	43,395	-23.4%
2600 Operation & Maintenance of Plant	21.	11,769	1,019	49	0	0	11,898	12,837	12,540	2.4%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	16,129,150	4,967,138	1,545,883	4,030	172,117	25,208,459	22,818,317	21,582,340	5.7%
400 Pupil Transportation	25.	4,303,414	1,398,353	269,713	1,076,080	0	7,718,507	7,047,561	6,240,513	12.9%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	5,125,059	1,462,214	431,589	159,024	9,135	7,187,021	7,187,021	7,028,994	2.2%
530 Dropout Prevention Programs										
1000 Instruction	27.	4,805	0	0	0	15,725		20,530	29,983	-31.5%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	135,844	34,229	27,114	3,413	0		200,600	191,146	4.9%
Subtotal (lines 27 and 28)	29.	140,648	34,229	27,114	3,413	15,725	221,130	221,130	221,129	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.	644,564	172,694	0	0	0	816,529	817,258	810,061	0.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	98,721,656	29,359,581	14,091,902	7,590,487	265,628	160,869,618	150,029,253	147,135,399	2.0%

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

Main financial table with columns: Beginning Fund Balance, Actual Revenues, Salaries 6100, Employee Benefits 6200, Purchased Services 6300, 6400, 6500, Supplies 6600, Interest on Short-Term Debt 6850 (1), Budget, Total Expenditures (Actual, Prior Year Actual), % Increase/Decrease in Actual, Ending Fund Balance. Rows include Classroom Site Fund 011 - Base Salary, Classroom Site Fund 012 - Performance Pay, and Classroom Site Fund 013 - Other.

Classroom Site Fund 011 - Base Salary summary table with columns: Category, ACTUAL. Rows: Interest Income (11,815), Other Revenues (0), Total Interest Income and Other Revenues (11,815).

Classroom Site Fund 011 - Expenditures summary table with columns: Category, ACTUAL. Rows: Total Expenditures - Accounting Data (2,049,568), Total Expenditures - Actual (2,049,568), Difference (0).

Classroom Site Fund 012 - Performance Pay summary table with columns: Category, ACTUAL. Rows: Interest Income (52,633), Other Revenues (0), Total Interest Income and Other Revenues (52,633).

Classroom Site Fund 012 - Expenditures summary table with columns: Category, ACTUAL. Rows: Total Expenditures - Accounting Data (4,303,777), Total Expenditures - Actual (4,303,777), Difference (0).

Classroom Site Fund 013 - Other summary table with columns: Category, ACTUAL. Rows: Interest Income (6,113), Other Revenues (0), Total Interest Income and Other Revenues (6,113).

Classroom Site Fund 013 - Expenditures summary table with columns: Category, ACTUAL. Rows: Total Expenditures - Accounting Data (4,353,591), Total Expenditures - Actual (4,353,591), Difference (0).

(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)	0	2,734,714	0	0	0	1,556,306	12,421,857	4,291,020	7,422,937	-42.2%
Unrestricted Capital Outlay Fund 610 (2)	0	4,287,570	4,621,601			0	15,130,212	8,909,171	6,419,426	38.8%
1000 Instruction	0	249,938	264,668			0	448,264	514,605	374,721	37.3%
2000 Support Services	0		1,499,891		0	68,926	388,330	1,568,817	700,409	124.0%
2100, 2200 Students and Instructional Staff	0		414,745		0	302,000	414,745	107,124	107,124	287.2%
2300, 2400, 2500, 2900 Administration	0		173,775		0	205,000	173,775	92,979	92,979	86.9%
2600 Operation & Maintenance of Plant	0		15,380		0	17,500	15,380	15,380	15,380	0.0%
2700 Student Transportation	0		37,163		3,162,504	1,145,279	3,199,667	885,215	885,215	261.5%
3000 Operation of Noninstructional Services	0			0	0	0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	0			0	0	0	0	0	0	0.0%
5000 Debt Service	0			0	0	0	0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	4,537,508	7,027,222	0	0	3,231,430	17,636,585	14,796,160	8,595,254	72.1%

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

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

Budget \$0 Actual \$0

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

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	17,636,585	14,796,160	43,078,401	24,714,530	0	0	4,000,000	808,170
6150 Classified Salaries	0	12,672	304,573	4,605	0	0	0	0
6200 Employee Benefits	0	2,504	76,828	3,328	0	0	0	0
6450 Construction Services	1,145,279	3,246,187	33,374,000	22,330,295	0	0	4,000,000	808,170
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	5,344,497	2,690,673	600,000	881,504	0	0	0	0
673X Vehicles	160,000	82,811	1,000,000	122,015	0	0	0	0
673X Technology-Related Hardware and Software	6,297,879	4,253,738	0	102,157	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)	12,947,655	10,288,585	35,355,401	23,443,903	0	0	4,000,000	808,170
Total amounts reported on lines 2 through 11 above for:								
Renovation	1,145,279		9,074,000				1,500,000	0
New Construction	0	0	24,900,000	23,443,903	0		2,500,000	808,170
Other	11,802,376	10,288,585	1,381,401		0		0	0
Total (lines 13-15)	12,947,655	10,288,585	35,355,401	23,443,903	0	0	4,000,000	808,170

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$ 225
2. Land acquisition costs	\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$61,425,738
Buildings and Improvements	\$690,616,222
Furniture, Equipment, Vehicles, and Technology	\$34,041,154
Construction in Progress	\$795,482
Total	\$786,878,596

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 & 699 Impact Aid and Federal Impact Aid (Construction)
- 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	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	INCLUDING TRANSFERS (1)	BUDGET	ACTUAL
1.	(300,403)	3,221,655	(293,287)	3,497,758	2,882,674	(254,709)
2.	(60,172)	459,426	(41,180)	506,546	396,074	(37,999)
3.	(330,383)	767,181	(41,308)	550,000	512,569	(117,080)
4.	0	0	0	0	0	0
5.	(20,376)	118,107	(10,903)	128,479	114,805	(27,977)
6.	(57,098)	119,162	(11,295)	120,228	108,088	(57,320)
7.	0	0	0	0	0	0
8.	(606,412)	3,082,618	(282,040)	4,552,343	2,773,991	(579,825)
9.	(5,336)	16,503	(942)	15,983	9,436	789
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(66,124)	472,543	(11,875)	496,989	405,661	(11,117)
13.	0	0	0	0	0	0
14.	5,199,576	1,616,215	0	4,927,301	1,010,146	5,805,644
15.	(212,848)	441,949	0	0	0	229,101
16.	0	0	0	0	0	0
17.	69,325	184,241	(33,224)	465,433	335,600	(115,258)
18.	3,609,749	10,499,598	(726,056)	15,261,060	8,549,044	4,834,248

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.	1,559	106,876	96	110,454	108,357	77
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	(149,122)	149,122	0	387,671	0	0
24.	12,665	268	0	0	0	12,933
25.	0	0	0	0	0	0
26.	189,150	236,363	0	189,500	140,709	284,805
27.	1,375,922	1,536,577	0	2,880,921	929,812	1,982,687
28.	0	0	0	0	0	0
29.	4,141	37	0	2,500	2,500	1,678
30.	1,434,315	2,029,243	96	3,571,046	1,181,378	2,282,180
31.	5,044,064	12,528,841	(725,959)	18,832,106	9,730,421	7,116,428

Total Federal and State Projects (lines 18 and 30)

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

	1.	BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
		FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	INCLUDING TRANSFERS			ACTUAL
				ACTUAL			
OTHER FUNDS							
020 Instructional Improvement	1.	1,854,651	1,022,279		2,334,346	1,042,337	1,834,593
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	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	2,399,176	4,369,390	39,386	1,700,000	0	6,807,953
515 Civic Center	6.	6,495,871	1,364,511	0	7,591,650	482,893	7,377,489
520 Community School	7.	3,711,508	6,128,217	(0)	6,835,032	5,259,637	4,580,088
525 Auxiliary Operations	8.	3,328,454	2,009,740	(250)	2,381,620	1,907,891	3,430,053
526 Extracurricular Activities Fees Tax Credit	9.	3,748,726	2,912,397	100	3,004,396	2,896,948	3,764,275
530 Gifts and Donations	10.	1,491,980	1,468,327	0	1,200,000	1,449,943	1,510,364
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	16,023	6,160	0	9,000	4,576	17,607
545 School Opening	13.	0	0	1,183,078	0	0	1,183,078
550 Insurance Proceeds	14.	970,276	189,902	0	940,000	5,196	1,154,982
555 Textbooks	15.	567,566	56,616	0	550,000	72,538	551,644
565 Litigation Recovery	16.	101,800	2,663	0	100,000	0	104,463
570 Indirect Costs	17.	7,843,971	169,879	1,772,265	7,718,572	831,768	8,954,347
575 Unemployment Insurance	18.	946	20	0	900	0	966
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	140,028	47,539	0	138,000	0	187,567
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	21,608	5,228	0	21,100	4,746	22,090
596 Career Technical Education	23.	1,779,201	992,984	0	3,712,688	1,383,857	1,388,329
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	33,967	366,166	0	0	115,425	284,708
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	2,664,679	2,019,562	3,541,400	4,430,808	4,761,284	3,464,358
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	262,635	142,748	0	1,240	66,004	339,379
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	1,680,739	2,109,503			2,083,359	1,706,883
Other	33.	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989							
953 Self Insurance	1.	42,305,508	1,094,642	0	3,188,702	1,761,932	41,638,218
955 Intergovernmental Agreements	2.	880,502	275,715	0	529,129	563,393	592,824
9__ OPEB	3.			0	442,187		0
951 Print Shop	4.	179,152	98,282	0	159,535	123,572	153,861

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	585,502	489,327
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	1,748,844	553,010
Total Expenditures (lines 1-4)	2,334,346	1,042,337
Total Expenditures from the Accounting Data		1,042,337

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2018	\$241,937,500	1.
2. Bonds issued during FY 2019	0	2.
3. Bonds retired during FY 2019	(17,891,250)	3.
4. Bonds Outstanding, June 30, 2019	\$224,046,250	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$5,306,326,867	Tax Rate	2.5675
b. Secondary	\$53,690,311	Tax Rate	1.1364
2. Number of Schools			29
3. Actual Days in Session			180
4. Area of School District (Square Miles)			112

(Report this WHETHER OR NOT district changed boundaries in FY 2019)

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)	\$107,091,189
2. Classroom Supplies (Function 1000, Object Code 6600)	\$6,715,857
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$20,195,924
4. Support Services—Students (Function 2100)	\$17,303,538
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$52,243,404
6. Total Current Expenditures	\$203,549,913
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$8,549,044
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$195,000,869

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)

\$54,085

G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$24,025,157
2. Bond funds	\$28,587,497
3. Other funds, except for any employee retirement funds	\$126,884,395

H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2019	\$52,721
2. Average salary of all teachers employed in FY 2018	\$50,314
3. Increase in average teacher salary from prior year	\$2,407
4. Percentage increase	4.8%

Comments on Average Salary Calculation (Optional):

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

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

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning		20	21	209	329	300	268	286	296	264	194	153	211	2,551
2. Verbal Reasoning	3	11	20	130	185	278	259	311	256	205	165	164	267	2,254
3. Nonverbal Reasoning	16	31	70	173	235	464	512	513	431	322	271	334	368	3,740
4. Total Duplicated Enrollment (lines 1-3)	19	62	111	512	749	1,042	1,039	1,110	983	791	630	651	846	8,545

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technological Education (non-CTED)
7. Career Education
8. Career Technical Education (CTED programs in 300 range)
9. Total (lines 1-8)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	22,633,938	20,955,809
2. Gifted Education	2,346,355	1,642,678
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-CTED)	228,166	219,829
7. Career Education	0	
8. Career Technical Education (CTED programs in 300 range)	0	
9. Total (lines 1-8)	25,208,459	22,818,317

10. IEP required pupil transportation costs coded within Program 400

428,909

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,820,170
9-12	\$ 184,943
Total	\$ 2,005,113

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 65,060	42,431
2. Federal Audit Expenditures - All Funds	6330 0	0

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

Actual Expenditures made in FY 2019 \$ 4,303,777

F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
2. Tuition to Other Arizona Districts for all other students (objects 6561)
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
4. Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

7. Tuition to Private Schools (object 6563)
8. Tuition to Ed Services/Coops/VGAs (object 6564)
9. Tuition Other (object 6569) (1)
10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
1,468,666			1,468,666
			0
			0
1,468,666	0	0	1,468,666

(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 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	74,701,775	21,226,235	3,177,191	6,620,326	6,121,739	21,072				1,356,591	988	113,225,916
2000 Support Services												
2100 Students	11,706,246	3,298,375	1,364,711	201,583	149,941	34,062				265,717	13,526	17,034,161
2200 Instructional Staff	6,208,690	1,860,641	1,086,231	575,267	230,200	197,272				219	0	10,158,519
2300 General Administration	1,465,126	471,377	314,979	11,724	4,004	18,625	0			125	0	2,285,959
2400 School Administration	7,485,141	2,267,543	88,552	73,028	286,644	26,352				13,586	0	10,240,847
2500, 2900 Central Services, Other	2,579,439	808,701	993,978	187,857	1,326,774	269,589			0	926	34,301	6,201,565
2600 Operation and Maintenance of Plant	6,876,447	2,213,341	10,469,181	5,535,059	441,727	10,405				1,858	0	25,548,017
2700 Student Transportation	4,353,254	1,415,585	949,149	1,077,281	295,790	0				4,806		8,095,865
3000 Operation of Noninstructional Services												
3100 Food Service Operations	2,876,635	896,842	219,089	3,454,320	148,197	3,999				79,712	0	7,678,793
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											5,190,520	5,190,520
3400 Bookstore Operations	227,232	84,025	0	173	15,380	0				0	0	326,810
4000 Facilities Acquisition and Construction	0	0	27,758,818	0	396,476	0				0	0	28,155,294
5000 Debt Service								20,739,584	14,853,900		0	35,593,484
Total (lines 1-14)	118,479,983	34,542,665	46,421,880	17,736,617	9,416,872	581,376	0	20,739,584	14,853,900	1,723,540	5,239,335	269,735,752

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	50,375,132	1,281,847	767,411	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	9,430,368	181,089	112,556	0
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	991,024	23,007	101,397	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	3,697,883	129,346	172,598	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	42,531	225,656	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,900,532
7. Number of FTE-Certified Teachers	1,290
8. Number of FTE-Contract Teachers	14

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

1. 6410-6411 Utility Services	1,621,595
2. 6620-6629 Energy	4,441,228

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

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

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	27,170	5,212,164	5,239,335
4. Total (lines 1-3)	27,170	5,212,164	5,239,335

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	396,476
4. Total (lines 1-3)	396,476
5. 6450 Construction	26,481,470

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

1. 6531 Telecommunications	1,245,405
2. 6650 Supplies-Technology-Related	66,367
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	4,053,400
4. Subtotal (Lines 1-3)	5,365,173
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,059,713

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 2019 was approved by the Governing Board on October 15th, 2019, and that the complete Annual Financial Report may be reviewed by contacting Tyler Moore at the District Office, telephone 480-484-6135, during normal business hours.

Avg. Daily Membership

2018

2019

Attending

22,238.776

21,604.088

2019 Tax Rates:

Primary

Secondary

2.5675

1.1364

Rev. 9/19 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				119,717,972	111,937,967	
Special Education				25,208,459	22,818,317	
Pupil Transportation				7,718,507	7,047,561	
Desegregation				7,187,021	7,187,021	
Dropout Prevention Programs				221,130	221,130	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				816,529	817,258	
Maintenance and Operation Total	8,362,917	158,185,382	(4,724,479)	160,869,618	150,029,253	11,794,567
Classroom Site Funds	5,404,201	11,569,944		17,035,499	10,706,936	6,267,209
Instructional Improvement	1,854,651	1,022,279		2,334,346	1,042,337	1,834,593
Unrestricted Capital Outlay	4,730,653	11,743,941	0	17,636,585	14,796,160	1,678,434
Adjacent Ways	3,958,350	3,397,103	0	4,000,000	808,170	6,547,283
Bond Building	51,634,781	0	0	43,078,401	24,714,530	26,920,251
Other Capital Funds	2,664,679	2,019,562	3,541,400	4,430,808	4,761,284	3,464,358
New School Facilities	0	0		0	0	0
Federal Projects	3,609,749	10,499,598	(726,056)	15,261,060	8,549,044	4,834,248
State Projects	1,434,315	2,029,243	96	3,571,046	1,181,378	2,282,277
County, City, and Town Grants	14,294	0	0	0	0	14,294
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	2,399,176	4,369,390	39,386	1,700,000	0	6,807,953
Food Service	2,965,881	9,006,594	(1,046,306)	11,504,969	7,409,783	3,516,387
Civic Center	6,495,871	1,364,511	0	7,591,650	482,893	7,377,489
Community School	3,711,508	6,128,217	(0)	6,835,032	5,259,637	4,580,088
Auxiliary Operations	3,328,454	2,009,740	(250)	2,381,620	1,907,891	3,430,053
Extracurricular Activities Fees	3,748,726	2,912,397	100	3,004,396	2,896,948	3,764,275
Gifts and Donations	1,525,947	1,834,493	0	1,200,000	1,565,368	1,795,072
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	16,023	6,160	0	9,000	4,576	17,607
School Opening	0	0	1,183,078	0	0	1,183,078
Insurance Proceeds	970,276	189,902	0	940,000	5,196	1,154,982
Textbooks	567,566	56,616	0	550,000	72,538	551,644
Litigation Recovery	101,800	2,663	0	100,000	0	104,463
Indirect Costs	7,843,971	169,879	1,772,265	7,718,572	831,768	8,954,347
Unemployment Insurance	946	20	0	900	0	966
Teacherage	0	0	0	0	0	0
Insurance Refund	140,028	47,539	0	138,000	0	187,567
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	21,608	5,228	0	21,100	4,746	22,090
Career Technical Education	1,779,201	992,984	0	3,712,688	1,383,857	1,388,329
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	27,024,873	26,382,823	0	30,092,860	29,367,151	24,040,545
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	262,635	142,748	0	1,240	66,004	339,379
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	1,680,739	2,109,503			2,083,359	1,706,883
Self-Insurance	42,305,508	1,094,642	0	3,188,702	1,761,932	41,638,218
Intergovernmental Agreements	880,502	275,715	0	529,129	563,393	592,824
OPEB	0	0	0	442,187	0	0
Other Funds	179,152	98,282	0	159,535	123,572	153,861