

FY 2016 School District Annual Financial Report

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Summary of Significant Changes

Provided a separate .pdf file (**FY 2016 Review Submission and Publication**) with instructions for final review, submission, and publication of the annual financial report (AFR) and district accounting data file.

Page 1—Added instructions for line 15 to clarify what amounts should be included there.

Page 4—Added Total Fund Expenditures line to the Other Funds—Required Capital Expenditure Detail table to agree with the table on page 5 of the expenditure budget.

Page 5—Added instructions to clarify that amounts from any sub-funds used for federal and state grants should be rolled up to the applicable fund and reported in total on the correct line.

Page 6—Removed table for reporting Fund 080—Student Success information. (Laws 2015, Ch. 15, §5)

Page 7

- **Added** lines in section A for bond information and short-term debt beginning and ending balances that will be used by the Arizona Department of Education (ADE) in Form 33 reporting to the National Center for Education Statistics (NCES).
- **Separated** assessed valuation and other district information, that was included on lines A.2 through A.5, into a new section B due to the change above. The other sections on the page were also re-lettered, as necessary.
- **Removed** section D for indirect cost rate calculation. ADE is in the process of developing revised guidance over this calculation.

Page 8—Removed sections E and F for Career Ladder and Optional Performance Incentive Programs (OPIP) that were repealed effective June 30, 2015. The subsequent sections on the page were also re-lettered.

Page 9—Added tables for additional detail on utility and energy costs in function 2600 and technology-related supplies and equipment for ADE to use in Form 33 reporting to NCES.

Summary—Removed the line for the Student Success Fund. If a district held or spent monies remaining in this fund in FY 2016, those amounts should be reported on the Other Funds line.

Food Service AFR—Added a table below the printable range that pulls the meal counts from the prior year Food Service AFR. The table should be used for comparison purposes only to assist districts in identifying any unexpected changes in meal numbers that could indicate a need for further review.

Deseg AFR

- **Deleted** School 1 and School 2 pages.
- **Added** Template page to allow districts to add schools for school-by-school desegregation expenditure reporting.

Classroom Site Fund Narrative—Modified the description on line 1 to clarify that the full-time equivalent (FTE) amount reported should not include retired teachers that return to work as leased employees through a 3rd party.

Current Expenditures by School—Added instructions page.