

## AUDITOR GENERAL

The Office's Accounting Services Division has issued the following guidance on Classroom Site Fund (CSF) supplanting.

In fiscal years 2011 and 2012, legislation allowed districts to spend more from non-CSF monies without affecting future supplanting calculations due to the reductions in CSF monies in those years. As a result, district spending in fiscal years 2012 and 2013 would not be compared to the prior year's spending to determine if supplanting occurred, instead it would be compared to the spending levels from fiscal year 2010. This temporary change in the CSF supplanting provision was described in the expenditure budget instructions for fiscal years 2012 and 2013.

In fiscal year 2014, districts will return to comparing spending levels to the prior year (i.e., compare 2014 to 2013) to document that they have not supplanted with CSF monies. For more information on CSF supplanting, see USFR Memorandum No. 194.

If you have any questions, please contact Amanda Winn, Roger Walter, or Cris Cable, at [asd@azauditor.gov](mailto:asd@azauditor.gov) or [\(602\) 553-0333](tel:602-553-0333).

Other school district reports and publications issued by our Office are available on our Web site: <http://www.azauditor.gov/>.

Sincerely,

Arizona Office of the Auditor General