



## 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**

SIGNATURE/DATE

*[Signature]* 10-8-14  
12/8/14

*[Signature]* 10/8/14  
Wilson, Doug

**SIGNATURE/DATE**

SIGNATURE/DATE

13 10-18-14

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

**Vickie Bradford**  
**District Contact Employee**

Vickie Bradford  
Business Manager Signature

520-720-4781  
Telephone Number

vbradford@stdavid.org E-mail

**ALERT: the following items need to be addressed before the AFR is submitted**

Page 8, Section C: Special Education By Type Table is not complete. Please ensure all M&O Fund, Program 200 SPED expenditures are included. M&O page 2, line 24 total should agree to this total amount.

**Page 9: Teacher Salaries Table is not complete.**

## TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$	<u>2,659,982</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$	<u>216,977</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>33,649</u>

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)

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)

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	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 572,121	5,871	27,703	0	34,639
2. 922,450	171	179		0
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17. 102	0	190		0
18.				
19. 922,552	171	369		0
20.				
21. 108,485	0			
22.				
23.				
24. 108,485	0			
25. 919,000	0			
26. 103,497	0			
27.				
28. 1,022,497	0			0
29.				
30.				
31.				
32.				
33.				
34. 0				
35.				
36. 0				0
37. 2,053,534	171	369		0
38.				
39. 0	3,101			
40.				
41. 2,625,655	9,143	28,072	0	34,639
42. 2,659,982	33,649	28,072		
43. 12	0	0	3,101	
44. 2,659,994	33,649	28,072	3,101	0
45. (34,339)	(24,506)	0	Check ending balance	34,639

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$4,500 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 \$4,500 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	
<b>100 Regular Education</b>										
1000 Instruction	1.	804,451	247,804	0	8,000	0	1,021,710	1,060,255	1,142,666	-7.2%
2000 Support Services										
2100 Students	2.	38,708	12,116	0	1,106		73,778	51,930	42,384	22.5%
2200 Instructional Staff	3.	17,676	6,515	0	2,408		25,476	26,599	24,267	9.6%
2300 General Administration	4.	0	0	0	0	0	0	0	218,298	-100.0%
2400 School Administration	5.	143,396	52,966	3,803	6,321		202,066	206,486	226,711	-8.9%
2500 Central Services	6.	198,029	57,183	7,883		285	220,085	263,380	0	--
2600 Operation & Maintenance of Plant	7.	122,520	51,141	74,067	104,496	1,310	417,876	353,534	419,867	-15.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	382	71				22,697	453	0	--
610 School-Sponsored Cocurricular Activities	10.				0		0	0	0	0.0%
620 School-Sponsored Athletics	11.	47,212	6,132	17,755	16,423		82,740	87,522	113,713	-23.0%
630 Other Instructional Programs	12.				0			0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,372,374	433,928	103,508	138,754	1,595	2,066,428	2,050,159	2,187,906	-6.3%
<b>200 Special Education</b>										
1000 Instruction	15.	266,012	71,889	3,235	2,269		374,686	343,405	382,632	-10.3%
2000 Support Services										
2100 Students	16.	11,178	1,203	106,775	0		131,375	119,156	94,175	26.5%
2200 Instructional Staff	17.	0	0	0	0		0	0	0	0.0%
2300 General Administration	18.	0	0	0	0		0	0	0	0.0%
2400 School Administration	19.	0	0	0	0		0	0	0	0.0%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0		0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	277,190	73,092	110,010	2,269	0	506,061	462,561	476,807	-3.0%
<b>400 Pupil Transportation</b>	25.	75,578	14,870	4,166	41,969		148,224	136,583	133,406	2.4%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)</b>	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	4,463	341		5,875		0	10,679	6,272	70.3%
<b>Total Expenditures (lines 14, 24-27, 30-32)</b>	33.	1,729,605	522,231	217,684	188,867	1,595	2,720,713	2,659,982	2,804,391	-5.1%



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%)	1.		39,066										
Interest Income	2.		15										
Total Revenues (lines 1 and 2)	3.		39,081										
Expenditures													
100 Regular Education													
1000 Instruction	4.			35,472	6,574				45,946	42,046	27,509	52.8%	
2100 Support Services - Students	5.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.								0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.			35,472	6,574				45,946	42,046	27,509	52.8%	
200 Special Education													
1000 Instruction	8.								0	0	0	0.0%	
2100 Support Services - Students	9.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.			0	0				0	0	0	0.0%	
Other Programs (Specify)									0	0	0	0.0%	
1000 Instruction	12.								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.	(4,679)	39,081	35,472	6,574				45,946	42,046	27,509	52.8%	(7,644)
Classroom Site Fund 012 - Performance Pay													
Revenues													
CSF Allocation (40%)	17.		78,132										
Interest Income	18.		151										
Total Revenues (lines 17 and 18)	19.		78,283										
Expenditures													
100 Regular Education													
1000 Instruction	20.			81,376	15,150				88,596	96,526	55,331	74.5%	
2100 Support Services - Students	21.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.								0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.			81,376	15,150				88,596	96,526	55,331	74.5%	
200 Special Education													
1000 Instruction	24.								0	0	0	0.0%	
2100 Support Services - Students	25.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.								0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.			0	0				0	0	0	0.0%	
Other Programs (Specify)									0	0	0	0.0%	
1000 Instruction	28.								0	0	0	0.0%	
2100 Support Services - Students	29.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	14,773	78,283	81,376	15,150				88,596	96,526	55,331	74.5%	(3,470)
Classroom Site Fund 013 - Other													
Revenues													
CSF Allocation (40%)	33.		78,132										
Interest Income	34.		229										
Total Revenues (lines 33 and 34)	35.		78,361										
Expenditures													
100 Regular Education													
1000 Instruction	36.			66,164	12,241				92,414	78,405	51,605	51.9%	
2100 Support Services - Students	37.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.								0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.			66,164	12,241	0	0		92,414	78,405	51,605	51.9%	
200 Special Education													
1000 Instruction	40.								0	0	0	0.0%	
2100 Support Services - Students	41.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.								0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.			0	0	0	0		0	0	0	0.0%	
530 Dropout Prevention Programs													
1000 Instruction	44.								0	0	0	0.0%	
Other Programs (Specify)													
1000 Instruction	45.								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.	55,788	78,361	66,164	12,241	0	0		92,414	78,405	51,605	51.9%	55,744
Total Classroom Site Funds (lines 16, 32, and 48)	49.	65,882	195,725	183,012	33,965	0	0	0	226,956	216,977	134,445	61.4%	44,630

- (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.		1,069	32,580			0	86,305	33,649	0	—
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.							0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.							0	0	0	0.0%
2600 Operation & Maintenance of Plant	5.							0	0	0	0.0%
2700 Student Transportation	6.			0				30,000	0	0	0.0%
3000 Operation of Noninstructional Services	7.							0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.			0				0	0	0	0.0%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,069	32,580	0	0	0	116,305	33,649	0	—

(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

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		1.
6200 Employee Benefits	2.	0		0		0		2.
6450 Construction Services	3.	0		0		0		3.
6710 Land and Improvements	4.	0		0		0		4.
6720 Buildings and Improvements	5.	0	0	0		0		5.
6731 Furniture and Equipment	6.	0	4,332	0		0		6.
6734 Vehicles	7.	0	4,983	0		0		7.
6737 Technology-Related Hardware and Software	8.	0	13,800	0		0		8.
6831, 6832 Redemption of Principal	9.	0		0		0		9.
6841, 6842, 6850 Interest	10.	0		0		0		10.
Total amounts reported on lines 1 through 10 above for:								
Renovation	11.	0		0				11.
New Construction	12.	0		0		0		12.
Other	13.	0		0		0		13.
Total (lines 11-13)	14.	0		0	0	0	0	14.

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2014		
Land and Improvements	\$	1.
Buildings and Improvements	\$	2.
Furniture, Equipment, Vehicles, and Technology	\$	3.
Construction in Progress	\$	4.
Total	\$	5.

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	REVENUE	FUND TRANSFERS (OUT)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL		6910 & 6930 (1) ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	0	110,746	0	102,835	110,746	0	1.
2.	0	16,584	0	17,560	16,584	0	2.
3.	0	0		0	0	0	3.
4.	1	0		0	0	1	4.
5.				0		0	5.
6.	0			0	0	0	6.
7.		0		0		0	7.
8.	0	216,761	0	238,132	216,761	0	8.
9.	0	6,000	0	1,000	6,000	0	9.
10.	0	0	0	0	0	0	10.
11.	0			0	0	0	11.
12.	0	8,161	0	10,867	8,161	0	12.
13.				0		0	13.
14.	70	0		0	0	70	14.
15.				0		0	15.
16.				0		0	16.
17.	0	87,838		67,842	98,146	(10,308)	17.
18.	71	446,090	0	438,236	456,398	(10,237)	18.

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.	0	8,266		13,286	8,266	0	19.
20.	0	0		0	0	0	20.
21.				0		0	21.
22.				0		0	22.
23.				0		0	23.
24.	5	0		0	0	5	24.
25.	0	0		0	0	0	25.
26.				0		0	26.
27.				0		0	27.
28.	0	0		0	0	0	28.
29.	5	8,266		13,286	8,266	5	29.
30.	76	454,356	0	451,522	464,664	(10,232)	30.

Total Federal and State Projects (lines 18 and 29)

(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.



**OTHER FUNDS**

020 Instructional Improvement  
 050 County, City, and Town Grants  
 071 Structured English Immersion (1)  
 072 Compensatory Instruction (1)  
 500 School Plant (Lease over 1 year)  
 505 School Plant (Lease 1 year or less)  
 506 School Plant (Sale)  
 515 Civic Center  
 520 Community School  
 525 Auxiliary Operations  
 526 Extracurricular Activities Fees Tax Credit  
 530 Gifts and Donations  
 535 Career & Tech. Ed. & Voc. Ed. Projects  
 540 Fingerprint  
 545 School Opening  
 550 Insurance Proceeds  
 555 Textbooks  
 565 Litigation Recovery  
 570 Indirect Costs  
 575 Unemployment Insurance  
 580 Teacherage  
 585 Insurance Refund  
 590 Grants and Gifts to Teachers  
 595 Advertisement  
 596 Joint Technical Education  
 620 Adjacent Ways  
 625 Soft Capital Allocation  
 630 Bond Building  
 639 Impact Aid Revenue Bond Building  
 640 School Plant-Special Construction  
 650 Gifts and Donations—Capital  
 660 Condemnation  
 665 Energy and Water Savings  
 686 Emergency Deficiencies Correction  
 690 Building Renewal  
 691 Building Renewal Grant  
 695 New School Facilities  
 700 Debt Service  
 720 Impact Aid Revenue Bond Debt Service  
 750 Permanent  
 850 Student Activities  
 Other \_\_\_\_\_

**INTERNAL SERVICE FUNDS 950-989**

9\_\_ Self Insurance  
 955 Intergovernmental Agreements  
 9\_\_ OPEB  
 9\_\_ \_\_\_\_\_

	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	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	24,029	19,981		16,000	0	44,010
2.				0		0
3.	0	0		0	0	0
4.	0	0		0	0	0
5.	190	1	0	0		191
6.				0		0
7.				0		0
8.	6,972	7	0	47,500	6,978	1
9.				0		0
10.		0		0	0	0
11.				0		0
12.				0		0
13.				0		0
14.				0		0
15.				0		0
16.	(3,412)	0	0	21,100	(2,053)	(1,359)
17.				0		0
18.	2,315	2		0	2,318	(1)
19.	0	0		0	0	0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.	23,291	81,957	0	102,215	102,959	2,289
26.	27,703	369	0	26,695	28,072	0
27.	0		(3,101)			(3,101)
28.	0	0		0		0
29.				0		0
30.				0		0
31.	790	1		9,200	0	791
32.				0		0
33.				0		0
34.				0		0
35.	1,889	14		114,527	0	1,903
36.	0	346,867		80,000	346,867	0
37.				0		0
38.	34,639	0		0	0	34,639
39.				0		0
40.				0		0
41.						0
42.				3,000		0
1.				0		0
2.	0	477,729		582,993	489,328	(11,599)
3.				0		0
4.				193,000		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	1.
Class Size Reduction	0	2.
Dropout Prevention Programs	0	3.
Instructional Improvement Programs	16,000	4.
Total Expenditures (lines 1-4)	16,000	0 5.

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

A. 1. Bonds Outstanding, June 30, 2014			\$211,407
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	\$32,803,245	Tax Rate	4.4000
b. Secondary	\$33,061,761	Tax Rate	1.9000
3. Number of Schools			2
4. Actual Days in Session			180
5. Area of School District (Square Miles)			30

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

C. Current Expenditures by Category	
1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$1,914,552
2. Classroom Supplies (Function 1000, Object Code 6600)	\$50,555
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$469,645
4. Support Services—Students (Function 2100)	\$962,930
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$655,708
6. Total Current Expenditures	\$4,053,390

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?	No
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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)	\$
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$421,024
c. Total Communications Expenditures (Object Code 6530)	\$14,598
d. Total Tuition Expenditures (Object Code 6560)	\$

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$10,000
b. Food Service (Fund 510)	\$

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$
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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	\$
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391, added by Laws 2014, Ch. 118)	
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**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													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
													0
													0
													0
0	0	0	0	0	0	0	0	0	0	0	0	0	0

**B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY**

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

Total Number  
Gifted Pupils

0

**C. M&O SPECIAL EDUCATION PROGRAMS BY TYPE**

1. Autism
2. Emotional Disability
3. Hearing Impairment
4. Other Health Impairments
5. Specific Learning Disability
6. Mild, Moderate, or Severe Intellectual Disability
7. Multiple Disabilities
8. Multiple Disabilities with Severe Sensory Impair.
9. Orthopedic Impairment
10. Developmental Delay
11. Preschool Severe Delay
12. Speech/Language Impairment
13. Traumatic Brain Injury
14. Visual Impairment
15. Subtotal (lines 1-14)
16. Gifted Education
17. Remedial Education
18. ELL Incremental Costs
19. ELL Compensatory Instruction
20. Vocational and Technological Education
21. Career Education
22. Total (lines 15-21)

PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
0	
0	
20,000	20,000
0	
316,483	289,282
15,000	15,000
0	
32,000	32,000
15,000	15,000
0	
9,500	9,500
32,000	32,000
0	0
0	
439,983	412,782
0	
0	
0	
0	
66,028	66,028
0	
506,011	478,810

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	
Total	\$	0

**E. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	0	12,000
2. Federal Audit Expenditures - All Funds	6330	0	8,000

**F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM**

Actual Expenditures made in FY 2014 \$

**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**

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\IGAs (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
			0
0	0	0	0

(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.	143,705	33,564	426,001	53,980	81,840	0						739,090
2000 Support Services													
2100 Students	2.	123,241	33,552	120,890	1,249	0							278,932
2200 Instructional Staff	3.												0
2300 General Administration	4.	0	0	0									0
2400 School Administration	5.				0		0						0
2500, 2900 Central Services, Other	6.												0
2600 Operation and Maintenance of Plant	7.			7,922	0	0							7,922
2700 Student Transportation	8.					0							0
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	42,106	6,919	2,992	53,635	514							106,166
3200 Enterprise Operations	10.												0
3300 Community Services Operations	11.												0
3400 Bookstore Operations	12.												0
4000 Facilities Acquisition and Construction	13.					0							0
5000 Debt Service	14.												0
Total (lines 1-14)	15.	309,052	74,035	557,805	108,864	82,354	0	0	0	0	0	0	1,132,110

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)				1.
2. Special Education (Programs 200-230, 250, and 300-399)				2.
3. Vocational Education (Programs 270 and 540)				3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)				4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)				5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	1,069	6.
7. Number of FTE-Certified Teachers			7.
8. Number of FTE-Contract Teachers			8.

Programs 700-900 Expenditure Detail (Funds 020-799)

Funds 020-799	Property 6700	All Other (excluding 6900)	Total	
1. Program 700			0	1.
2. Program 800			0	2.
3. Program 900			0	3.
4. Total (lines 1-3)	0	0	0	4.

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements	0	2.
3. 6730 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction		5.