

DISTRICT NAME Saddle Mountain Unified School District COUNTY Maricopa

CTDS NUMBER 070290000



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
2010

SIGNATURE/DATE	SIGNATURE/DATE
<u>[Signature]</u> <u>10/6/10</u>	<u>[Signature]</u> <u>10/6/10</u>
<u>[Signature]</u> <u>10/6/10</u>	<u>[Signature]</u> <u>10/6/10</u>
<u>[Signature]</u> <u>10/6/10</u>	<u>[Signature]</u> <u>10/6/10</u>

The Annual Financial Report file(s) for FY 2010 uploaded to the Arizona Department of Education's Web site on October 13, 2010 contain(s) the data for the AFR described above.

<u>[Signature]</u> Date	<u>[Signature]</u> Date
Superintendent Signature	Business Manager Signature
<u>Sandra J. Wilkins</u> District Contact Employee	<u>(623) 474-5110</u> Telephone Number
	<u>swilkins@smusd.com</u> E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 34)	\$ <u>9,105,485</u>
2. Classroom Site Funds (from page 4, line 49 plus page 4, footnote 1)	\$ <u>457,947</u>
3. Unrestricted Capital Outlay (from page 5, line 10)	\$ <u>1,585,841</u>
4. Soft Capital Allocation (from page 5, line 19)	\$ <u>3,050</u>

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070290000

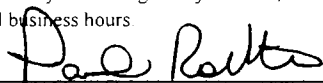
I certify that the Annual Financial Report of Saddle River Unified School District, Maricopa County, for fiscal year 2010 was approved by the Governing Board on October 6, 2010, and that the complete Annual Financial Report may be reviewed by contacting Sandy Wilkins, Business Manager at the District Office, telephone (623)474-5110, during normal business hours

1. Average Daily Merit (ADM):

Attending
Resident

2009
1,404,000
1,484,803

2010
1,425,538
1,428,503



President of the Governing Board

2. 2010 Tax Rates:

Primary
0.7436

Secondary
0.5166

ADE/AG 41-202S Rev. 8/10-FY 2010

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				7,048,407	6,761,609	
Special Education				1,419,244	1,518,719	
Spec. Ed., ESEA, Title VIII				0	0	
Supp Transportation				0	0	
Instructional Improvement	15,767	55,018		70,000	41,034	29,751
Unrestricted Capital Outlay	863,965	2,095,298	0	1,935,254	1,585,841	1,373,422
Soft Capital Allocation	117,294	330,328	118,448	200,245	3,050	563,020
Adjacent Ways	3,948,280	0	(3,948,280)	0	0	0
Bond Building	0	2,000,000	0	2,000,000	241,004	1,758,996
Other Capital Funds	0	0	0	0	0	0
Building Renewal	14,930	400		15,000	0	15,330
New School Facilities	21	0		138,136	21	0
Federal Projects	40,121	614,288	(3,585)	1,055,671	593,722	57,102
State Projects	36,529	21,033		44,018	16,359	41,203
County, City, and Town Grants	0	0	0	0	0	0
Full-Day Kindergarten	0	0		0	0	0
Full-Day Kindergarten Capital	0	0		0	0	0
Structured English Immersion	26,126	70,503		67,250	62,246	34,383
Compensatory Instruction	0	0		0	0	0
School Plant Funds	2,622	31	0	0	0	2,653
Food Service	0	0	0	0	0	0
Civic Center	6,010	26,703	0	50,000	3,028	29,685
Community School	5,404	303	0	500	0	5,707
Auxiliary Operations	9,053	51,152	0	50,000	50,415	9,790
Extracurricular Activities Fees	24,892	16,922	0	35,000	23,322	18,492
Gifts and Donations	278,819	45,710	0	255,000	270,342	54,187
Career & Tech. Ed. & Voc. Ed. Projects	0	1,210	0	10,000	0	1,210
Fingerprint	0	0	0	500	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	83,792	34,884	0	150,000	117,965	711
Textbooks	1,696	1,149	0	1,000	0	2,845
Litigation Recovery	356	9,315	0	10,000	0	9,671
Indirect Costs	2,989	47	3,585	5,000	3,862	2,759
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	1,374	747	0	2,500	0	2,121
Advertisement	3,290	39	0	100	0	3,329
Joint Technological Education	23,663	71,654	0	88,000	76,458	18,859
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,704,286	3,127,960	0	2,985,775	2,991,175	2,841,071
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	551,976	0	600,000	551,976	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	0	0				
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	500	0	8,000	461	39
District Services	0	0	0	0	0	0
Other Funds	4,735	12	0	0	0	4,747

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

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) Taylor Grazing

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) ARRA SFSF Funds

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)

5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1, 37, 38, and 39)

Total Maintenance and Operation Expenditures (p. 2, line 34)

Total Capital Expenditures (p. 5, lines 10 and 19)

6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 41 or 42 plus 43)

ENDING FUND BALANCE (line 40 minus line 44) (1)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	SOFT CAPITAL ALLOCATION FUND 625
	ACTUAL	ACTUAL	ACTUAL
1	2,088,862	863,965	117,294
2	6,335,846	1,881,700	291,129
3			
4	694,066	192,191	32,553
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	51,112	16,913	3,347
18	3,240	501	
19	7,084,264	2,091,305	327,029
20			
21			
22			
23	409		
24	409	0	0
25			
26	85,619	3,993	3,299
27	11,872	0	0
28	97,491	3,993	3,299
29			
30			
31	4,600		
32			
33			
34			
35			
36	4,600	0	0
37	7,186,764	2,095,298	330,328
38	3,829,831		118,448
39			
40	13,105,457	2,959,263	566,070
41	9,105,485		
42		1,585,841	3,050
43			
44	9,105,485	1,585,841	3,050
45	3,999,972	1,373,422	563,020

- (1) Includes the Maintenance and Operation Fund revolving account cash balance on hand of \$ _____ at 7/1/09 and \$ _____ at 6/30/10
- (2) The amount of Government Property Lease Excise Tax revenue included on line 18 is \$ _____.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals			% Increase/ Decrease in Actual
							Budget FY 2010	Actual FY 2010	Actual FY 2009	
100 Regular Education										
1000 Classroom Instruction	1	2,420,930	717,843	300	33,297	319	3,491,089	3,172,689	3,409,018	-6.9%
2000 Support Services										
2100 Students	2	180,856	65,363	23,050	4,091	4,031	272,600	277,391	287,911	-3.7%
2200 Instructional Staff	3	64,824	15,824	8,140	2,842	1,180	188,500	92,810	85,538	8.5%
2300 General Administration	4	172,985	40,603	96,669	1,228	11,789	357,250	323,274	328,992	-1.7%
2400 School Administration	5	534,571	146,040	6,685	4,763	1,766	711,207	693,825	575,741	20.5%
2500 Central Services	6	303,045	66,410	24,079	3,688	3,920	385,775	401,142	392,024	2.3%
2600 Operation & Maintenance of Plant	7	391,609	167,594	440,099	666,550	10,612	1,520,286	1,676,464	1,525,730	9.9%
2900 Other	8						0	0	0	0.0%
3000 Operation of Noninstructional Services	9	2,387	422	10,951	3,366	0	20,000	17,126	9,928	72.5%
5000 Debt Service (1)	10						0	0	5,844	-100.0%
610 School-Sponsored Cocurricular Activities	11	11,122	1,947				18,700	13,069	0	-
620 School-Sponsored Athletics	12	62,257	11,391	17,807	402	1,962	83,000	93,819	98,392	-4.6%
630 Other Instructional Programs	13							0	0	0.0%
700, 800, 900 Other Programs	14							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-14)	15	4,144,586	1,233,437	627,780	720,227	35,579	7,048,407	6,761,609	6,719,118	0.6%
200 Special Education										
1000 Classroom Instruction	16	646,174	228,764	140,798	1,385	500	1,010,744	1,017,621	904,652	12.5%
2000 Support Services										
2100 Students	17	175,377	49,098	129,336	0	630	298,500	354,441	333,028	6.4%
2200 Instructional Staff	18	112,977	30,713	445	1,309	534	110,000	145,978	100,365	45.4%
2300 General Administration	19						0	0	0	0.0%
2400 School Administration	20						0	0	0	0.0%
2500 Central Services	21			679			0	679	0	-
2600 Operation & Maintenance of Plant	22						0	0	0	0.0%
2900 Other	23						0	0	0	0.0%
3000 Operation of Noninstructional Services	24						0	0	0	0.0%
Subtotal (lines 16-24)	25	934,528	308,575	271,258	2,694	1,664	1,419,244	1,518,719	1,338,045	13.5%
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)	26	0	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation										
2700 Student Transportation	27	425,447	214,899	17,198	167,124	489	870,350	825,157	804,677	2.5%
510 Desegregation (from Desegregation Supplement-Districtwide, page 2, line 44)	28	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 20)	29	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Classroom Instruction	30							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	31							0	0	0.0%
Subtotal (lines 30 and 31)	32	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)	33	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 15, 25-29, 32, and 33)	34	5,504,561	1,756,911	916,236	890,045	37,732	9,338,001	9,105,485	8,861,840	2.7%

(1) Function code 5000, object code 6820-Judgments Against the District should be used to report actual expenditures for excessive property tax valuation judgments paid in FY 2010.

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

A. ENROLLMENT OF GIFTED PUPILS BY C.
Areas of Identification [A.R.S. §15-203(A)(15)]

R.S. §15-779.02)

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1 Quantitative Reasoning	0	0	0	1	3	1	2	1	2	1	0	1	1	13
2 Verbal Reasoning	0	1	2	1	2	2	5	4	2	2	1	1	2	25
3 Nonverbal Reasoning	0	1	0	2	3	2	5	3	2	1	0	2	3	24
4 Total Duplicated Enrollment (lines 1-3) (1)	0	2	2	4	8	5	12	8	6	4	1	4	6	62

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

Total Number
Gifted Pupils

1 White, not Hispanic	45
2 Black, not Hispanic	0
3 Hispanic	13
4 American Indian/Alaskan Native	2
5 Asian or Pacific Islander	2
6 Total Unduplicated Enrollment (lines 1-5) (1)	62

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	
Total (2)	\$	0

E. MAINTENANCE AND OPERATION DETAIL BY OBJECT CODE (3)

		BUDGET	ACTUAL
1 Utilities	(4)	675,500	682,513
2 Tuition Out Debt Service	6565	0	0
3 Audit Services - Nonfederal (5)	6350	22,000	20,900

F. MAINTENANCE AND OPERATION EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2010 \$ 0

G. MAINTENANCE AND OPERATION EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM (6)

Actual Expenditures made in FY 2010 \$ 0

H. MAINTENANCE AND OPERATION EXPENDITURES FOR PERFORMANCE PAY (6)

Actual Expenditures made in FY 2010 \$ 0

I. TUITION PAID TO OTHER ARIZONA DISTRICTS (7)
(Object Codes 6561 and 6565)

- Type 03 districts (tuition for high school students only)
- All districts including Type 03 (all tuition paid to other Arizona districts)

Tuition Expenditures			
Operations	Capital	Debt	Total
6561	6561	6565	
			0
16,594			16,594

C. M&O AND SCA FUND SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	TOTAL BUDGET	PROGRAM 200 ACTUAL	TOTAL ACTUAL
1 Autism	265,600	265,600	313,902	313,902
2 Emotional Disability	65,500	65,500	104,128	104,128
3 Hearing Impairment	15,000	15,000	17,728	17,728
4 Other Health Impairments	55,000	55,000	65,002	65,002
5 Specific Learning Disability	217,049	217,049	235,810	235,810
6 Mild, Moderate or Severe Mental Retardation	91,675	91,675	108,347	108,347
7 Multiple Disabilities	135,650	135,650	160,319	160,319
8 Multiple Disabilities with Severe Sensory Impair	28,340	28,340	33,494	33,494
9 Orthopedic Impairment	0	0	0	0
10 Preschool Severe Delay	7,085	7,085	8,373	8,373
11 Developmental Delay	28,340	28,340	33,494	33,494
12 Speech/Language Impairment	126,700	126,700	143,736	143,736
13 Traumatic Brain Injury	0	0		
14 Visual Impairment	0	0		
15 Subtotal (lines 1-14)	1,035,939	1,035,939	1,224,333	1,224,333
16 Gifted Education (2)	5,000	5,000	0	0
17 Remedial Education	0	0		
18 ELL Incremental Costs	280,365	280,365	195,611	195,611
19 ELL Compensatory Instruction	0	0		
20 Vocational and Technological Education	97,940	97,940	98,775	98,775
21 Career Education	0	0		
22 Total (lines 15-21)	1,419,244	1,419,244	1,518,719	1,518,719

- Total Enrollment in Section B cannot be greater than Section A.
- Total actual Gifted expenditures in Sections C and D must agree.
- Obtain total budget amounts from district's FY 2010 latest revised adopted budget, page 2, M&O Detail by Object Code section, line 9. Budget and actual expenditures must also be included in the Maintenance and Operation Fund expenditures on page 2 of this report.
- Include expenditures for object codes 6411, 6421, 6531, 6621-6625.

- Enter the Maintenance and Operation Fund expenditures made in FY 2010 for nonfederal audit services (should be coded to function 2310) on line E 3 above. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received on line E 3.

The total federal audit service expenditure made in FY 2010 from all funds was \$ _____ Do not include costs of consulting or other services paid to audit firms (e.g., application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GPOA for certification) in the nonfederal or federal audit services actual expenditures.

- Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.

- All amounts included on line 1 must also be included on line 2. Therefore, Line 2 must be greater than or equal to line 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	Other Interest 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget FY 2010	Actual FY 2010	Actual FY 2009		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)		78,253										
Interest Income												
Total Revenues (lines 1 and 2)		78,253										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			51,127	14,410				81,000	65,537	116,608	-43.8%	
2100 Support Services - Students			1,052	278				1,400	1,330	2,331	-42.9%	
2200 Support Services - Instructional Staff			864	252				1,450	1,116	1,204	-7.3%	
Program 100 Subtotal (lines 4-6)			53,043	14,940				83,850	67,983	120,143	-43.4%	
200 Special Education												
1000 Classroom Instruction			9,370	2,731				23,314	12,001	18,562	-35.3%	
2100 Support Services - Students			1,014	278				1,800	1,292	3,175	-59.3%	
2200 Support Services - Instructional Staff									0	0	0.0%	
Program 200 Subtotal (lines 8-10)			10,384	3,009				25,114	13,293	21,737	-38.8%	
Other Programs (Specify)												
1000 Classroom Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	(38,555)	78,253	63,327	17,949			251	108,964	81,527	141,880	-42.5%	(41,829)
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		156,506										
Interest Income												
Total Revenues (lines 17 and 18)		156,506										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			151,650	25,921				196,707	177,571	184,166	-3.6%	
2100 Support Services - Students			2,350	400				2,825	2,650	0	-	
2200 Support Services - Instructional Staff			2,350	400				13,400	2,650	13,542	-80.4%	
Program 100 Subtotal (lines 20-22)			156,350	26,721				212,932	182,871	197,708	-7.5%	
200 Special Education												
1000 Classroom Instruction			16,650	2,921				82,128	19,571	0	-	
2100 Support Services - Students			0	0				2,825	0	28,196	-100.0%	
2200 Support Services - Instructional Staff			2,350	396				0	3,646	0	-	
Program 200 Subtotal (lines 24-26)			18,900	3,317				84,953	22,217	28,196	-21.2%	
Other Programs (Specify)												
1000 Classroom Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	2,965	156,506	175,050	30,038				297,885	205,088	225,904	-9.7%	(45,617)
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		156,506										
Interest Income												
Total Revenues (lines 33 and 34)		156,506										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			107,645	30,433				221,373	138,080	202,735	-31.9%	
2100 Support Services - Students			2,215	584				3,610	2,799	3,480	-19.6%	
2200 Support Services - Instructional Staff			1,819	532				3,025	2,351	1,804	30.3%	
Program 100 Subtotal (lines 36-38)			111,679	31,551	0	0		228,008	143,230	208,019	-31.1%	
200 Special Education												
1000 Classroom Instruction			19,517	5,751				56,640	25,268	27,703	-8.8%	
2100 Support Services - Students			0	0				2,750	0	4,737	-100.0%	
2200 Support Services - Instructional Staff			2,135	585				0	2,720	0	-	
Program 200 Subtotal (lines 40-42)			21,652	6,336	0	0		59,390	27,988	32,440	-13.7%	
530 Dropout Prevention Programs												
1000 Classroom Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 Classroom Instruction								0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	(7,120)	156,506	133,331	37,887	0	0	114	287,398	171,332	240,459	-28.7%	(21,946)
Total Classroom Site Funds (lines 16, 32, and 48)	(42,710)	391,265	371,708	85,874	0	0	365	694,247	457,947	608,243	-24.7%	(109,322)

- (1) For FY 2010, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 010, object code 6390 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.

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

UNRESTRICTED CAPITAL OUTLAY (610) and SOFT CAPITAL ALLOCATION (625) FUNDS—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (UCO & SCA type excluding 6900)	All Other Object Codes (M&O type excluding 6900) (2)	Totals			% Increase/ Decrease in Actual
								Budget FY 2010	Actual FY 2010	Actual FY 2009	
Unrestricted Capital Outlay Override (1)								0	0	0	0.0%
Unrestricted Capital Outlay Fund 610								700,000	798,364	562,323	42.0%
1000 Instruction		448,471	349,893								
2000 Support Services								35,000	30,993	39,365	-21.3%
2100, 2200 Students and Instructional Staff		6,289	24,704			6,046		46,100	107,385	81,562	31.7%
2300, 2400, 2500, 2900 Administration			101,339					200,000	191,195	295,887	-35.4%
2600 Operation & Maintenance of Plant			153,962			37,233		80,000	82,677	128,199	-35.5%
2700 Student Transportation			71,765			10,912		10,000	19,470	1,064	1729.9%
3000 Operation of Noninstructional Services			19,470					802,054	291,824	1,037,061	-71.9%
4000 Facilities Acquisition and Construction			29,272			262,552		62,100	63,933	152,850	-58.2%
5000 Debt Service				61,799	2,134			1,935,254	1,585,841	2,298,311	-31.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	454,760	750,405	61,799	2,134	316,743					
Soft Capital Allocation Fund 625								0	650	205	217.1%
1000 Instruction			650								
2000 Support Services								0	2,400	569	321.8%
2100, 2200 Students and Instructional Staff			2,400					75,245	0	49,589	-100.0%
2300, 2400, 2500, 2900 Administration								125,000	0	221,789	-100.0%
2600 Operation & Maintenance of Plant								0	0	16,610	-100.0%
2700 Student Transportation								0	0	0	0.0%
3000 Operation of Noninstructional Services								0	0	0	0.0%
4000 Facilities Acquisition and Construction								0	0	0	0.0%
5000 Debt Service								0	0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	0	0	3,050	0	0	0		200,245	3,050	288,762	-98.9%

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

(2) Laws 2009, 3rd Special Session, Ch. 12, §65, allowed school districts to use soft capital allocation monies for any operating or capital expenditures in FY 2010. Therefore, districts should record any M&O type expenditures made from the Soft Capital Allocation Fund in this column.

CAPITAL ASSETS AS OF JUNE 30, 2010	
Land and Improvements	\$6,365,989 1
Buildings and Improvements	\$57,453,993 2
Furniture, Equipment, Vehicles, and Technology	\$4,458,576 3
Construction in Progress	\$2,724,347 4
Total	\$71,002,905 5

DISTRICT NAME De Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

CAPITAL FUNDS (630, 690, and 695)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals	
									Budget	Actual
Bond Building Fund 630										
1000 Instruction	1.								0	0
2000 Support Services										
2100, 2200 Students and Instructional Staff	2.								0	0
2300, 2400, 2500, 2900 Administration	3.							47,827	40,000	47,827
2600 Operation & Maintenance of Plant	4.							28,322	0	28,322
2700 Student Transportation	5.								0	0
3000 Operation of Noninstructional Services	6.								0	0
4000 Facilities Acquisition and Construction	7.							164,855	1,960,000	164,855
5000 Debt Service	8.								0	0
Total Bond Building Fund (lines 1-8)	9.	0	0		0	0	0	241,004	2,000,000	241,004
Building Renewal Fund 690										
1000 Instruction	10.								0	0
2000 Support Services										
2100, 2200 Students and Instructional Staff	11.								0	0
2300, 2400, 2500, 2900 Administration	12.								0	0
2600 Operation & Maintenance of Plant	13.								15,000	0
2700 Student Transportation	14.								0	0
3000 Operation of Noninstructional Services	15.								0	0
4000 Facilities Acquisition and Construction	16.								0	0
5000 Debt Service	17.								0	0
Total Building Renewal Fund (lines 10-17)	18.	0	0		0	0	0		15,000	0
New School Facilities Fund 695										
1000 Instruction	19.								56,003	0
2000 Support Services										
2100, 2200 Students and Instructional Staff	20.								82,133	0
2300, 2400, 2500, 2900 Administration	21.								0	0
2600 Operation & Maintenance of Plant	22.								0	0
2700 Student Transportation	23.								0	0
3000 Operation of Noninstructional Services	24.								0	0
4000 Facilities Acquisition and Construction	25.								0	0
5000 Debt Service	26.								0	0
Total New School Facilities Fund (lines 19-26)	27.	0	0	0	0	0	0	0	138,136	0

Capital Funds (630, 690, and 695)	BUDGET	ACTUAL
Bond Building Fund 630		
Beginning Fund Balance		0
Revenues		2,000,000
Other Financing Sources		
Total Available (lines 1-3)		2,000,000
Expenditures		
Renovation		241,004
New Construction		0
Other		2,000,000
Total Expenditures (lines 5-7) (1)		241,004
Other Financing Uses		
Ending Fund Balance (line 4 minus lines 8 and 9)		1,758,996

Building Renewal Fund 690	BUDGET	ACTUAL
Beginning Fund Balance		14,930
Revenues		400
Total Available (lines 11 and 12)		15,330
Expenditures		
Renovation		0
Other		15,000
Total Expenditures (lines 14 and 15) (1)		15,000
Ending Fund Balance (line 13 minus line 16)		15,330

New School Facilities Fund 695	BUDGET	ACTUAL
Beginning Fund Balance		21
Revenues		19
Total Available (lines 18 and 19)		21
Expenditures		
New Construction		0
Other		138,136
Total Expenditures (lines 21 and 22) (1)		138,136
Ending Fund Balance (line 20 minus line 23)		21

Funds 630 and 695
 1. New construction cost per square foot \$
 2. Land acquisition costs \$

Beginning Fund Balances	DEBT SERVICE		ADJACENT WAYS	
	FUND 700	FUND 620	FUND 620	FUND 620
	BUDGET	ACTUAL	BUDGET	ACTUAL
1		2,704,286		3,948,280

Revenues & Other Sources	DEBT SERVICE		ADJACENT WAYS	
		FUND 700	FUND 620	FUND 620
	BUDGET	ACTUAL	BUDGET	ACTUAL
2		2,826,365		
3		283,275		
4				
5				
6		18,320		
7				
8				
9				
10				
11		3,127,960		0
12		5,832,246		3,948,280

Expenditures & Other Uses	DEBT SERVICE		ADJACENT WAYS	
		FUND 700	FUND 620	FUND 620
	BUDGET	ACTUAL	BUDGET	ACTUAL
13		2,260,000		
14		725,775		
15		5,400		
16		2,991,175		0
17				3,948,280
18				
19		2,991,175		3,948,280
20		2,841,071		0

Instructional Improvement Fund 020	BUDGET		ACTUAL	
		BUDGET	ACTUAL	BUDGET
1		15,767		1
2		55,018		2
3		70,785		3
4		0		4
5		60,000		5
6		0		6
7		10,000		7
8		70,000		8
9		29,751		9

(1) Total budgeted and actual expenditures for each fund must agree to the total amounts reported on page 6, by fund.
 (2) Other than principal and interest payments (6830-6850)
 (3) Obtain budget amount from the district's FY 2010 latest revised adopted budget

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER

070290000

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE		REVENUE		FUND TRANSFERS (OUT) TO INDIRECT COSTS		EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL		ACTUAL		ACTUAL		BUDGET	ACTUAL	ACTUAL	
FEDERAL PROJECTS (1)										
100-130 ESEA Title I - Helping Disadvantaged Children	25,656		101,431		(2,202)		266,260	205,900	(81,015)	1.
140-150 ESEA Title II - Prof. Development and Technology	8,390		5,500		(9)		28,158	15,521	(1,640)	2.
160 ESEA Title IV - 21st Century Schools	0		2,120		0		3,032	0	2,120	3.
170-180 ESEA Title V - Promote Informed Parent Choice	2,951		0		0		0	0	2,951	4.
190 ESEA Title III - Limited English & Immigrant Students	18,748		10,015		0		31,441	3,639	25,124	5.
200 ESEA Title VII - Indian Education	0		0		0		0	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	0		0		0		0	0	0	7.
220 IDEA Part B	(98,656)		334,479		(1,374)		414,417	224,405	10,044	8.
230 Johnson-O'Malley	0		0		0		0	0	0	9.
240 Workforce Investment Act	0		0		0		0	0	0	10.
250 AEA-Adult Education	0		0		0		0	0	0	11.
260-270 Vocational Education - Basic Grants	5,142		12,114		0		12,363	10,542	6,714	12.
280 ESEA Title X - Homeless Education	0		0		0		0	0	0	13.
290 Medicaid Reimbursement	46,079		94,687		0		100,000	68,601	72,165	14.
374 E-Rate	28,558		53,942		0		200,000	65,114	17,386	15.
300-399 Other Federal Projects (exclude E-Rate on line 15 above)	3,253		0		0		0	0	3,253	16.
Total Federal Project Funds (lines 1-16)	40,121		614,288		(3,585)		1,055,691	593,722	57,102	17.

	BEGINNING FUND BALANCE		REVENUE		FUND TRANSFERS (OUT) TO INDIRECT COSTS		EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL		ACTUAL		ACTUAL		BUDGET	ACTUAL	ACTUAL	
STATE PROJECTS										
400 Vocational Education	690		6,539				5,764	2,586	4,643	18.
410 Early Childhood Block Grant	11,002		10,487				20,974	8,755	12,734	19.
420 Ext. School Yr. - Pupils with Disabilities	0		0				0	0	0	20.
425 Adult Basic Education	0		0		0		0	0	0	21.
430 Chemical Abuse Prevention Programs	1,630		1,227				1,227	0	2,857	22.
435 Academic Contests	0		0				0	0	0	23.
445 Dropout Prevention Program (grades 4-12)	0		0				0	0	0	24.
450 Gifted Education	7		0				3,553	1,435	(1,428)	25.
455 Family Literacy Pilot Program	0		0				0	0	0	26.
460 Environmental Special Plate	0		0				0	0	0	27.
465-499 Other State Projects	23,192		2,780				12,500	3,583	22,389	28.
Total State Project Funds (lines 18-28)	36,529		21,033				44,018	16,359	41,203	29.
Total Federal and State Projects (lines 17 and 29)	76,650		635,321		(3,585)		1,099,689	610,081	98,305	30.

(1) Districts should have used a separate fund within the existing assigned fund ranges for each ARRA grant received during the year. If there was not available space within a fund range, districts should have assigned a fund number for that grant within the Other Federal Projects 300-399 fund range.

FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT)	BUDGET	ENDING FUND BALANCE	
				ACTUAL	ACTUAL
1 0	0	0	0	0	0
2 0	0	0	0	0	0
3 0	0	0	0	0	0
4 26,126	70,503	61,250	62,246	14,381	4
5 0	0	0	0	0	0
6 133	2	0	0	135	6
7 197	27	156	0	196	7
8 2,272	27	0	0	2,299	8
9 6,010	28,093	50,000	3,028	29,885	9
10 9,035	51,152	50,000	56,413	6,792	10
11 24,892	16,922	33,000	23,322	18,492	11
12 378,819	43,400	10,000	248,054	54,165	12
13 0	1,210	0	0	1,210	13
14 0	0	0	0	0	14
15 83,992	14,448	150,000	117,965	80,572	15
16 1,696	1,148	2,211	3,211	524	16
17 1,556	9,515	10,000	9,671	2,440	17
18 2,989	47	5,000	3,662	2,759	18
19 0	0	0	0	0	19
20 0	0	0	0	0	20
21 0	0	0	0	0	21
22 0	0	0	0	0	22
23 1,378	747	2,500	2,300	2,121	23
24 0	0	0	0	0	24
25 3,386	139	100	3,335	1,370	25
26 22,663	71,644	88,000	76,438	18,888	26
27 0	0	0	0	0	27
28 0	0	0	0	0	28
29 5,000	5,000	5,000	2,218	2,270	29
30 0	0	0	0	0	30
31 0	0	0	0	0	31
32 0	0	0	0	0	32
33 0	0	0	0	0	33
34 0	0	0	0	0	34
35 640,000	551,976	0	551,976	86,024	35
36 0	0	0	0	0	36
37 0	0	0	0	0	37
38 0	0	0	0	0	38
39 8,000	0	0	8,000	39,440	39
40 4,232	0	0	4,232	12	40
41 0	0	0	0	0	41
42 15,130,000					

F

Teacher Salaries (Function 100)

1 Regular Education (Programs 100, 250, and 350)	578,246	578,246
2 Special Education (Programs 200-250 and 300)	32,523	32,523
3 Vocational Education (Programs 270 and 340)	397,830	397,830
4 Vocational Education (Programs 260, 265, and 330)	2,412	2,412
5 Counseling Activities, Admissions, and Other (Program 600)	256,670	256,670
Other Items:		
6 Textbooks (Function 1000, Object 6640)	465,410	465,410
7 Number of FTE-Certified Teachers	80	80
8 Number of FTE-Contract Teachers	0	0

G

American Rescue and Behavioral Aid Grants and State Fund Stabilization Fund Expenditures Detail

Object Code	Included in Object	Excluded in Object	Total
6100 (5)	\$3,296,246	\$98,346	\$3,394,592
6101 (5)	\$2,532,333	\$17,925	\$2,550,258
6102 (5)	\$972,830	\$2,625	\$975,455
6103 (5)	\$34,412	0	\$34,412
6104 (5)	\$266,670	0	\$266,670

H

Feeds 525 and 526 Expenditures Detail

Object Code	Program 100-600	All Other	Program 700-900	Total
6731-37	28,360	15,294	0	43,654
1 0000 Instruction	28,360	15,294	0	43,654
2 2200 Instructional Staff	0	4,413	0	4,413
3 2300-3500, 2900 Administration	0	2,146	0	2,146
4 2600 Operation and Maintenance of Plant	0	0	0	0
5 2700 Student Transportation	0	0	0	0
6 3000 Operation of Noninstructional Services	0	0	0	0
7 3100 Food Service Operations	0	0	0	0
8 3200-3300 Extracurricular Activities	0	0	0	0
9 3300-3500 Extracurricular Activities	0	0	0	0
10 3600 Support Services	50,413	0	0	50,413
11 3700 Student Transportation	12,838	0	0	12,838
12 3800 Support Services	450	0	0	450
13 3900 Operations of Noninstructional Services	0	0	0	0
14 4000 Operations of Noninstructional Services	0	0	0	0
15 2000 Operation of Noninstructional Services	10,014	0	0	10,014
16 3000-3100 Extracurricular Activities	0	0	0	0
17 3200-3300 Extracurricular Activities	0	0	0	0
18 3400 Operation of Noninstructional Services	0	0	0	0
19 3500-3600 Support Services	0	0	0	0
20 Total (lines 1-19)	73,322	23,322	0	96,644

I

ABRQ Grants

ABRQ Grants (Less SFY 2012)	ABRQ-ASSE
\$11,910	\$16,421
\$50,000	\$16,421
\$17,233	\$0
\$0	\$0

A 1 Bonds Outstanding June 30, 2010

2 FY 2010 Assessed Valuations and Tax Rates

3 Tax Rate 1.3872

4 Primary \$ 981,926,043 0000

5 Secondary \$ 1,084,770,293 0000

6 Tax Rate 0.3136

7 180

8 350

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

M & O	Unencumbered Capital Outlay
60,911	

C Current Expenditures by Category (4)

- Classroom Instruction and Supplies (Function 1000 except line 2 amount) 5,691,130
- Classroom Supplies (Function 1000 Object Code 6600) 92,898
- Administration (Function 2300, 2400, 2500, & 2900) 1,347,283
- Support Services—Students (Function 2100) 712,296
- All Other Support Services & Operations (Function 2200, 2600, 2700, 3100 & 3400) 3,742,447

6 Total Current Expenditures 11,786,034

D Does the district wish to have indirect cost rates calculated for use in federally funded programs? Yes

E Total salaries and benefits expenditures related to an agreement with Department of Labor to article a decision based on the Fair Labor Standards Act \$0

F Total salaries and benefits expenditures related to an agreement with Department of Labor to article a decision based on the Fair Labor Standards Act \$21,862

G

- Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—Line 13 and Fund 072—Line 26
- If other funds are used for K-12, include activity here
- Include actual expenditures, not the approved amount
- Do not include all expenditures coded to these functions. Include only "Current Expenditure" as defined in instructions.
- Do not include salaries paid to instructional aides or assistants or any noncertified teachers.

H

I