



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
2015

SIGNATURE/DATE
Brenda Zenan

SIGNATURE/DATE
 Brenda Zenan, President

 Anita Glazar, Clerk

 James Ledbetter, Member

 Robb Williams, Member

 Anthony Lozano, Member

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on
September 22, 2015 contain(s) the data for the AFR described above.
Date

 Superintendent Signature

 Dr. Paul Tighe
 Superintendent (Typed Name)

 Kirk Waddle
 District Contact Employee

 Business Manager Signature

 Kirk Waddle
 Business Manager (Typed Name)

 928-634-2941
 Telephone Number

 kwaddle@muhs.com
 E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 33)	\$ <u>6,780,620</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>500,835</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>186,224</u>

DISTRICT NAME Mingus Union High School District #4

COUNTY Yavapai

CTDS NUMBER 130504000

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) State dated warrants and interest expense

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	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	(146,130)	121,707	257	155,035
2.	4,668,343	297,469		1,367,869
3.				
4.	2,186	61		807
5.				
6.	181,653	14,179		71,698
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.		174		2,586
18.	(191)			11
19.	4,843,991	311,883	0	1,442,971
20.				
21.	199,139	8,297		
22.				
23.				
24.	199,139	8,297		
25.	594,955	24,790		
26.	953,270	39,803		
27.				
28.	1,550,225	64,593	0	
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.	0			0
37.	6,593,355	384,773	0	1,442,971
38.				
39.	12,195			
40.				
41.	6,459,420	506,486	257	1,598,006
42.	6,780,620	186,223		1,513,166
43.	0			
44.	6,780,620	186,223	0	1,513,166
45.	(321,200)	320,257	257	84,900

(1) (3) (3) (3) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/14.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$

(3) (3) (3) (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/15.

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.	2,004,982	927,527	139,685	85,588	10,738	2,784,820	3,168,520	3,270,408	-3.1%
2000 Support Services										
2100 Students	2.	202,348	86,553	5,243	1,525		388,576	295,669	297,466	-0.6%
2200 Instructional Staff	3.	75,482	18,944	1,194	978		182,870	96,598	136,951	-29.5%
2300 General Administration	4.	168,886	42,849	11,701	2,396	5,150	194,366	230,982	184,290	25.3%
2400 School Administration	5.	189,460	56,425	40,599	3,323	2,454	283,499	292,061	294,803	-0.9%
2500 Central Services	6.	187,132	63,361	104,328	10,898	21,048	323,752	386,767	359,852	7.5%
2600 Operation & Maintenance of Plant	7.	277,415	139,458	199,157	271,988	329	1,071,750	888,347	981,429	-9.5%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	3,933	747				0	4,680	5,935	-21.1%
610 School-Sponsored Cocurricular Activities	10.						0	0	0	0.0%
620 School-Sponsored Athletics	11.	34,512	5,523	10,381	5,476	20,748	165,306	76,640	84,871	-9.7%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	3,144,150	1,341,387	512,088	382,172	60,467	5,394,939	5,440,264	5,616,005	-3.1%
200 Special Education										
1000 Instruction	15.	580,255	211,536	13,219	6,874	2,035	820,783	813,919	634,927	28.2%
2000 Support Services										
2100 Students	16.	11,617	2,080	54,714	467		85,015	68,878	101,312	1.0%
2200 Instructional Staff	17.						0	0	0	0.0%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						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%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	591,872	213,616	67,933	7,341	2,035	905,798	882,797	736,239	19.9%
400 Pupil Transportation	25.	240,133	68,114	13,025	104,619	16	454,398	425,907	472,988	-10.0%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	26,191	5,461					31,652	31,652	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	26,191	5,461	0	0	0	31,652	31,652	31,652	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.						0	0	0	0.0%
Total Expenditures (lines 14, 24-27, 30-32)	33.	4,002,346	1,628,578	593,046	494,132	62,518	6,786,787	6,780,620	6,856,884	-1.1%

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%)		99,588										
Interest Income		7										
Total Revenues (lines 1 and 2)		99,595										
Expenditures												
100 Regular Education												
1000 Instruction			66,735	12,761				57,978	79,496	105,229	-24.5%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			66,735	12,761				57,978	79,496	105,229	-24.5%	
200 Special Education												
1000 Instruction			15,646	3,066				57,977	18,652	8,176	128.1%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			15,646	3,066				57,977	18,652	8,176	128.1%	
Other Programs (Specify)												
1000 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	1,245	99,595	82,381	15,727				115,955	98,148	113,405	-13.5%	2,495
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (60%)		199,176										
Interest Income		50										
Total Revenues (lines 17 and 18)		199,226										
Expenditures												
100 Regular Education												
1000 Instruction			143,822	27,621				127,710	171,445	185,266	-7.5%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			143,822	27,621				127,710	171,445	185,266	-7.5%	
200 Special Education												
1000 Instruction			19,230	3,649				127,710	22,879	19,062	20.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			19,230	3,649				127,710	22,879	19,062	20.0%	
Other Programs (Specify)												
1000 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	19,169	199,226	163,052	31,270				255,420	194,322	204,329	-4.9%	33,975
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		199,178										
Interest Income		49										
Total Revenues (lines 33 and 34)		199,227										
Expenditures												
100 Regular Education												
1000 Instruction			153,991	29,578				119,652	183,572	186,234	-1.4%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)			153,991	29,578	0	0		119,652	183,572	186,234	-1.4%	
200 Special Education												
1000 Instruction			20,834	3,959				119,653	24,793	15,026	65.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			20,834	3,959	0	0		119,653	24,793	15,026	65.0%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 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	28,873	199,227	174,825	33,537	0	0		239,305	208,365	201,260	3.5%	13,734
Total Classroom Site Funds (lines 16, 32, and 48)	59,189	498,048	410,261	80,574	0	0	0	610,680	501,835	518,994	-3.5%	56,402

(1) For FY 2015, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 011, 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.

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	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction			1,890				61,600	1,890	1,812	4.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	3,778		154				0	3,932	6,739	-41.7%
2300, 2400, 2500, 2900 Administration	7,556						14,060	7,556	7,556	0.0%
2600 Operation & Maintenance of Plant						33,278	0	33,278	5,513	503.6%
2700 Student Transportation			8,605			130,963	30,000	139,568	1,200	11530.7%
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition and Construction							0	0	0	0.0%
5000 Debt Service							164,259	0	163,283	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	11,334	0	10,649	0	0	164,241	269,919	186,224	186,103	0.1%

(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	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries	0		0		0	
6200 Employee Benefits	0		0		0	
6450 Construction Services	0		0		0	
6710 Land and Improvements	0		0		0	
6720 Buildings and Improvements	0		0		0	
6731 Furniture and Equipment	978	10,649	0		0	
6734 Vehicles	0		0		0	
6737 Technology-Related Hardware and Software	0		0		0	
6831, 6832 Redemption of Principal	230,870	123,853	0		0	
6841, 6842, 6850 Interest	26,737	40,388	0		0	
Total (lines 1-10)	258,585	174,890	0	0	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	0		0			
New Construction	0		0		0	
Other	258,585	174,890	0		0	
Total (lines 12-14)	258,585	174,890	0	0	0	0

Funds 610, 630, and 695

1. New construction cost per square foot \$ _____

2. Land acquisition costs \$ _____

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$668,164
Buildings and Improvements	\$16,530,535
Furniture, Equipment, Vehicles, and Technology	\$1,399,408
Construction in Progress	\$ _____
Total	\$18,598,107

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 IN (OUT) \$200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	153	182,913	(13,363)	206,707	169,634	69
2.	5,752	46,289	(2,760)	47,716	43,520	5,761
3.	3		(3)	0	0	0
4.	(1,253)		1,253	0	0	0
5.				0		0
6.				0		0
7.				0		0
8.	5,112	166,686	(16,734)	177,353	155,478	(414)
9.	1		(1)	0		0
10.				0		0
11.				0		0
12.	42,129	51,564	0	71,545	77,982	15,711
13.				0		0
14.	2,072	557		0	2,074	555
15.	1,093	34,850		35,000	35,698	245
16.				0		0
17.	41,125	248,694	(680)	120,153	283,755	5,384
18.	96,187	731,553	(32,288)	658,474	768,141	27,311

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
- 460 Environmental Special Plate
- 465-499 Other State Projects
- Total State Project Funds (lines 19-27)**

19.	13,860	34,981		38,718	46,142	2,699
20.	777	1		0	778	0
21.	28			0	28	0
22.				0		0
23.	9	0		0	9	0
24.	545			0	545	0
25.				0		0
26.				0		0
27.	97	0		159,100	97	0
28.	15,316	34,982		197,818	47,599	2,699

Total Federal and State Projects (lines 18 and 28)

29.	111,503	766,535	(32,288)	856,292	815,740	30,010
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(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 (\$200) 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.

	1.	BEGINNING	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER		ENDING FUND
		FUND BALANCE	FINANCING SOURCES	IN (OUT)	FINANCING USES		BALANCE
		(ACTUAL)	(excluding 5200)	5200 (6930)	(excluding 6910 and 6930)		
					BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	193,640	53,347		279,565	154,904	92,083
050 County, City, and Town Grants	2.				0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant (Lease over 1 year)	5.	119		(119)	0	0	0
505 School Plant (Lease 1 year or less)	6.	0			0		0
506 School Plant (Sale)	7.	419		(419)	0		0
515 Civic Center	8.	115,805	27,296		150,000	134,142	8,959
520 Community School	9.	51,571	60,789	(1,632)	139,771	47,223	63,505
525 Auxiliary Operations	10.	146,661	55,420		275,000	142,417	59,664
526 Extracurricular Activities Fees Tax Credit	11.	35,232	106,574		150,000	50,930	90,876
530 Gifts and Donations	12.	140,195	33,711	(479)	180,000	22,711	150,716
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	933	1	(934)	0		0
540 Fingerprint	14.	0			0		0
545 School Opening	15.				0		0
550 Insurance Proceeds	16.	451	383		10,000	0	834
555 Textbooks	17.	636	49		0	0	685
565 Litigation Recovery	18.	679	1	(680)	0	0	0
570 Indirect Costs	19.	4,131	11	27,691	0	31,829	4
575 Unemployment Insurance	20.	177	0	(177)	0	0	0
580 Teacherage	21.				0		0
585 Insurance Refund	22.				0		0
590 Grants and Gifts to Teachers	23.				0		0
595 Advertisement	24.				0		0
596 Joint Technical Education	25.	(2,238)	250,310	0	0	241,504	6,568
620 Adjacent Ways	26.	257	0	0	0	0	257
630 Bond Building	27.				0		0
639 Impact Aid Revenue Bond Building	28.				0		0
640 School Plant-Special Construction	29.				0		0
650 Gifts and Donations—Capital	30.				0		0
660 Condemnation	31.				0		0
665 Energy and Water Savings	32.				0		0
686 Emergency Deficiencies Correction	33.	171		(171)	0	0	0
691 Building Renewal Grant	34.	159	55,714	(161)	100,000	55,683	29
695 New School Facilities	35.				0		0
700 Debt Service	36.	155,035	1,442,971		1,512,606	1,513,106	84,900
720 Impact Aid Revenue Bond Debt Service	37.				0		0
850 Student Activities	38.	79,213	215,761		0	228,264	66,710
Other 855 Employee Withholding	39.	3,946	136,943		0	131,027	9,862
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.				0		0
955 Intergovernmental Agreements	2.				0		0
9__ OPEB	3.				0		0
9__	4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	47,656	0
Class Size Reduction	0	0
Dropout Prevention Programs	72,000	75,522
Instructional Improvement Programs	160,000	79,382
Total Expenditures (lines 1-4)	279,656	154,904

Student Success Fund 080	BUDGET	ACTUAL
Beginning Fund Balance (Actual)		0
Revenues and Other Financing Sources (Actual)		19,156
Expenditures and Other Financing Uses (Budget)		19,127
Expenditures and Other Financing Uses (Actual)		0
Ending Fund Balance (Actual)		19,156

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

DISTRICT NAME Mingus Union High School District #4

COUNTY Yavapai

CTDS NUMBER 130504000

A. 1. Bonds Outstanding, June 30, 2015			<u>\$9,995,000</u>
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	<u>\$250,728,428</u>	Tax Rate	<u>2.1734</u>
b. Secondary	<u>\$253,208,170</u>	Tax Rate	<u>0.0780</u>
3. Number of Schools			<u>1</u>
4. Actual Days in Session			<u>180</u>
5. Area of School District (Square Miles)			<u>510</u>

(Report this WHETHER OR NOT district changed boundaries in FY 2015)

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	<u>\$0</u>
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B. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)			
1. Destruction or damage		M & O	Unrestricted Capital Outlay
2. Excessive/unexpected legal expenses			
3. Mitigation or removal of health or safety hazard			

C. Current Expenditures by Category	
1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$5,374,850</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$289,252</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$1,101,146</u>
4. Support Services—Students (Function 2100)	<u>\$688,174</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$2,016,683</u>
6. Total Current Expenditures	<u>\$9,470,105</u>

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

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2017.

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)	<u>\$386,767</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$888,347</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$25,558</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$0</u>

CAPITAL EXPENDITURES	
a. Federal and State Projects (Funds 100-499)	<u>\$160,802</u>
b. Food Service (Fund 510)	<u>\$9,921</u>

OTHER
Total unused sick and vacation leave included in severance pay (All funds) \$0

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

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														0
2. Verbal Reasoning														0
3. Nonverbal Reasoning														0
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. 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
- 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	PROGRAM	
200	200	
BUDGET	ACTUAL	
0		1.
113,461	80,162	2.
0		3.
0		4.
0		5.
77,090	54,465	6.
428,858	304,978	7.
32,945	23,276	8.
128,954	91,107	9.
0		10.
0		11.
0		12.
0		13.
0		14.
781,308	553,988	15.
0		16.
0		17.
0	3,653	18.
0		19.
124,490	325,156	20.
0		21.
905,798	882,797	22.

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

Actual Expenditures for all Gifted Programs:

K-8	\$ _____
9-12	\$ _____
Total	\$ <u>0</u>

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 28,576	31,443
2. Federal Audit Expenditures - All Funds	6330 2,574	2,832

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ _____

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2015 \$ _____

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$ _____

H. 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	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 100-680										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	286,027	215,218	82,507	191,313	185,178	16,158				87,913		1,064,314
2000 Support Services												
2100 Students	119,915	40,464	124,003	3,119	5,173							292,674
2200 Instructional Staff	100	1,057	38,197	1,499	23,909					1,513		66,275
2300 General Administration	0	0	17,210	3,064	0	1,000	0					21,274
2400 School Administration	0	0	30,140	1,093	0							31,233
2500, 2900 Central Services, Other	28,651	6,871	13,076	2,278	15,180	54,736			0			120,792
2600 Operation and Maintenance of Plant	9,663	1,727	6,063	3,798	59,836							81,087
2700 Student Transportation	1,790	345	22,608	0	11,104							35,847
3000 Operation of Noninstructional Services												
3100 Food Service Operations	108,096	44,793	29,654	68,780	9,921	2,458				139		263,841
3200 Enterprise Operations												0
3300 Community Services Operations												0
3400 Bookstore Operations												0
4000 Facilities Acquisition and Construction			135,137									135,137
5000 Debt Service								1,075,000	437,606			1,512,606
Total (lines 1-14)	554,242	310,475	498,595	274,944	310,301	74,352	0	1,075,000	437,606	89,565	0	3,625,080

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)	1,788,725	45,944	105,917
2. Special Education (Programs 200-230, 250, and 300-399)	311,609		
3. Vocational Education (Programs 270 and 540)	237,624		
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	11,404		
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,860		

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 64,926
7. Number of FTE-Certified Teachers	58
8. Number of FTE-Contract Teachers	2

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6730 Equipment	
4. Total (lines 1-3)	0
5. 6450 Construction	135,137

FOOD SERVICE

FUND 510	
ACTUAL	
1. BEGINNING FUND BALANCE (1)	92,292
REVENUES	
1500 Investment Income	274
1600 Food Service	53,763
Other Local _____	11
4500 Restricted Revenue Rec. from Fed. Gov.	159,747
4900 Revenue for/on Behalf of the District	
TOTAL REVENUE (lines 2-6)	213,795
5200 Fund Transfers-In	
TOTAL AVAILABLE (lines 1, 7, and 8)	306,087

A. Number of operating months 11

B. Number of Meals Served	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	16,075.00	55,708.00		
b. Program Adults/Adult Workers	540.00	1,080.00		
c. Other	502.00	3,109.00	3,245.38	
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices	P-6	7-8	9-12	Adult
1. Reduced breakfast			0.30	
2. Reduced lunch			0.40	
3. Reduced snack				
4. Paid breakfast			1.50	2.25
5. Paid lunch			2.50	3.25
6. Paid snack				

D. Special Milk Program

Charge to children per 1/2 pint milk unit _____
 Number of 1/2 pint milk units served to children _____

EXPENDITURES

6150 Classified Salaries
 6200 Employee Benefits
 6400 Purchased Property Services
 6570 Food Service Management
 6591 Services Purchased from Other AZ Districts
 6610 General Supplies (Nonfood Items)
 6620 Energy
 6631 USDA Commodities (Excluding Freight)
 6632 USDA Commodities (Freight Only)
 6633 Other Food
 6634 Storage Costs for USDA Commodities
 6700 Property (Excluding 6731-37)
 6731-37 Furniture & Equipment, Vehicles, & Tech.
 Other Expenditures 6540, 6580, 6590
TOTAL EXPENDITURES (lines 10-23)
 6910 Indirect Costs
 6930 Fund Transfers-Out
TOTAL EXPENDITURES & OTHER USES
 (lines 24-26)
ENDING FUND BALANCE (line 9 minus line 27) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	106,977		
11.	44,588		
12.	24,015		
13.	0		
14.			
15.	14,236		
16.			
17.			
18.	1,875		
19.	52,669		
20.			
21.			
22.	9,921		
23.	8,236		
24.	260,000	262,518	0
25.	0		
26.	0		
27.	262,518		
28.	43,569		

E. Detail of Food Service Management Company Expenditures

Classified Salaries _____
 Employee Benefits _____
 Supplies and Materials (Nonfood) _____
 Food _____
 Management Fee _____
 Other _____
 Total (must equal total of amounts on line 13 above) 0

(1) Includes Food Service Fund revolving account cash balance of

\$1,000 at 7/1/14 or \$1,000 at 6/30/15, as applicable.

Table III - Menu Options (Fund 013) FY 2015 results (List the amount spent in each allowable area and briefly describe the results achieved)

Menu Option (the notations in parentheses are examples of types of information to provide when summarizing results)	FY 2015 Salaries	FY 2015 Benefits	Description of Results (Please enter any information needed to further describe how the district used Fund 013 monies.)
Teacher Compensation Increases (Expenditures from Fund 013 for base salary from the Table I above as well as any benefit increases, or pay for additional duties not included in other menu option categories below. For example, do not include amounts paid to teachers, if any for providing AIMS intervention tutoring; report those amounts in the AIMS intervention category below.)	\$174,828	\$33,536	
Class size reduction (Number of teachers and/or aides hired, subjects taught, courses added, resulting change in class sizes.)			
AIMS intervention (Number of teachers participating and compensation earned, if any; number of students participating; activities initiated; changes in test scores, or other results.)			
Teacher development (Number of teachers participating and compensation earned, if any; activities involved. For example, "10 teachers earned up to \$1,500 each for completing 15 hours of professional development in math, reading, and technology.")			
Dropout prevention (Activities initiated; number of students impacted; results. For example, "50 at-risk students participated in summer programs and earned credits toward graduation.")			
Teacher liability insurance (Include only CSF monies spent for liability premiums. Do not include liability premiums paid from other funds.)			
Totals (should agree to AFR page 3, line 48, salaries and employee benefits columns)	\$174,828	\$33,536	

Other Comments (please include any additional information or comments you believe are necessary to ensure the information provided above is interpreted and reported correctly)

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CTDS Number 130504000