

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Mingus Union H.S. District, #4 County, for fiscal year 2016 was approved by the Governing Board on 10/11, 2016, and that the complete Annual Financial Report may be reviewed by contacting Kirk Waddell at the District Office, telephone 928-634-2941 during normal business hours.

Avg. Daily Membership

CTDS NUMBER

130504000

Attending

2015

2016

2016 Tax Rates:

Primary

Secondary

2.1578

0.8011

ADE/AG 41-202S Rev. 8/16-FY 2016

Quita J. Slanar  
President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				5,433,228	5,467,877	
Special Education				923,596	851,296	
Pupil Transportation				462,296	388,209	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				31,652	31,652	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	(321,200)	7,148,702	101,311	6,850,772	6,739,034	189,779
Classroom Site Funds	56,403	530,485		613,586	517,073	69,815
Instructional Improvement	92,082	54,496		279,656	90,439	56,139
Unrestricted Capital Outlay	320,257	4,716	(101,311)	221,385	221,385	2,277
Adjacent Ways	257	10	0	0	0	267
Bond Building	0	807,400	0	2,800,000	804,577	2,823
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0	0	0	0	0
Federal Projects	23,675	647,007	(11,291)	711,332	677,832	(18,441)
State Projects	2,699	123,150		126,889	123,979	1,870
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Funds	0	0	0	0	0	0
Food Service	43,569	267,524	0	260,000	238,656	72,437
Civic Center	8,959	25,787	0	150,000	19,675	15,071
Community School	62,546	1,211	0	140,000	46,950	16,807
Auxiliary Operations	83,638	243,173	0	275,000	133,000	193,811
Extracurricular Activities Fees	90,876	134,617	0	150,000	75,139	150,354
Gifts and Donations	150,616	39,604	0	180,000	25,151	165,069
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	834	4	0	10,000	0	838
Textbooks	685	3	0	0	0	688
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	4	0	11,290	0	11,290	4
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	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	6,568	218,949	0	217,431	217,431	8,086
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	84,900	1,703,138	0	1,500,000	1,474,725	313,313
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	29	22,459	0	30,000	22,459	29
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	76,583	238,217	0	0	221,065	93,735
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	29,018	170,134	0	219,185	154,937	44,215



### 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  
**2016**

SIGNATURE/DATE

*Anita Glazar*  
\_\_\_\_\_  
*Robb Williams*  
\_\_\_\_\_  
*Jim Ledbetter*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SIGNATURE/DATE

Anita Glazar, President  
\_\_\_\_\_  
Robb Williams, Clerk  
\_\_\_\_\_  
Jim Ledbetter, Member  
\_\_\_\_\_  
Anthony Lozano, Member  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Annual Financial Report file(s) for FY 2016 uploaded to the Arizona Department of Education's Web site on \_\_\_\_\_ contain(s) the data for the AFR described above.

Date

*Eric Harmon*  
\_\_\_\_\_  
Superintendent Signature

Eric Harmon  
Superintendent (Typed Name)

Kirk Waddle  
District Contact Employee

*Kirk Waddle*  
\_\_\_\_\_  
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>6,739,034</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$	<u>517,073</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>221,385</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) 1980 Refund from prior year

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) 3100 Unrestricted Grants-in-aid

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. (321,200)	320,257	257	84,900
2. 5,039,029			1,462,331
3.			
4. 2,977	18		1,304
5.			
6. 224,816	4,387		71,269
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17. 158	311	10	168,234
18. 418			
19. 5,267,398	4,716	10	1,703,138
20.			
21. 149,989			
22.			
23.			
24. 149,989	0		
25. 600,690			
26. 1,069,629			
27. 60,996			
28. 1,731,315	0		0
29.			
30.			
31.			
32.			
33.			
34.			
35.			
36. 0			0
37. 7,148,702	4,716	10	1,703,138
38.			
39. 101,311			
40.			
41. 6,928,813	324,973	267	1,788,038
42. 6,739,034	221,385		1,474,725
43.	101,311		
44. 6,739,034	322,696	0	1,474,725
45. 189,779	2,277	267	313,313

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/15.
- (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 \$5,000 at 6/30/16.

**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.	2,136,460	741,958	63,265	74,340	10,958	2,903,585	3,026,981	3,168,520	-4.5%
2000 Support Services										
2100 Students	2.	262,839	109,883	2,935	6,196	240	403,360	382,093	295,669	29.2%
2200 Instructional Staff	3.	74,106	29,806	29,981	2,385	0	187,959	136,278	96,598	41.1%
2300 General Administration	4.	172,596	51,359	4,662	1,451	6,403	193,463	236,471	230,982	2.4%
2400 School Administration	5.	199,308	37,455	37,255	6,498	1,821	285,062	282,337	292,061	-3.3%
2500 Central Services	6.	203,377	84,940	102,384	14,855	11,263	317,241	416,819	386,767	7.8%
2600 Operation & Maintenance of Plant	7.	279,244	173,274	181,468	249,865	404	968,193	884,255	888,347	-0.5%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	6,017	1,145				6,500	7,162	4,680	53.0%
610 School-Sponsored Cocurricular Activities	10.						0	0	0	0.0%
620 School-Sponsored Athletics	11.	60,383	8,932	1,567	3,538	21,061	167,865	95,481	76,640	24.6%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	3,394,330	1,238,752	423,517	359,128	52,150	5,433,228	5,467,877	5,440,264	0.5%
<b>200 Special Education</b>										
1000 Instruction	15.	467,912	218,121	59,268	10,618	1,733	837,273	757,652	813,919	-6.9%
2000 Support Services										
2100 Students	16.	23,664	3,605	56,705	4,560		86,323	88,534	68,878	28.5%
2200 Instructional Staff	17.			3,241	1,869		0	5,110	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.	491,576	221,726	119,214	17,047	1,733	923,596	851,296	882,797	-3.6%
<b>400 Pupil Transportation</b>	25.	246,730	49,512	4,855	87,112		462,296	388,209	425,907	-8.9%
<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.	26,004	5,648					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.	26,004	5,648	0	0	0	31,652	31,652	31,652	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.						0	0	0	0.0%
<b>Total Expenditures (lines 14, 24-27, 30-32)</b>	33.	4,158,640	1,515,638	547,586	463,287	53,883	6,850,772	6,739,034	6,780,620	-0.6%

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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	106,011										
Interest Income	2.	6										
<b>Total Revenues (lines 1 and 2)</b>	3.	106,017										
Expenditures												
100 Regular Education												
1000 Instruction	4.		79,413	14,581				59,271	93,994	79,496	18.2%	
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.		79,413	14,581				59,271	93,994	79,496	18.2%	
200 Special Education												
1000 Instruction	8.		6,180	1,182				59,271	7,362	18,652	-60.5%	
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.		6,180	1,182				59,271	7,362	18,652	-60.5%	
Other Programs (Specify)												
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%	
<b>Total Classroom Site Fund 011 - Base Salary</b>	16.	2,696	106,017	85,593	15,763			118,542	101,356	98,148	3.3%	7,357
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	212,023										
Interest Income	18.	226										
<b>Total Revenues (lines 17 and 18)</b>	19.	212,249										
Expenditures												
100 Regular Education												
1000 Instruction	20.		167,104	30,675				131,301	197,779	171,443	15.4%	
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.		167,104	30,675				131,301	197,779	171,443	15.4%	
200 Special Education												
1000 Instruction	24.		12,191	2,331				131,301	14,522	22,879	-36.5%	
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.		12,191	2,331				131,301	14,522	22,879	-36.5%	
Other Programs (Specify)												
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%	
<b>Total Classroom Site Fund 012 - Performance Pay</b>	32.	33,973	212,249	179,295	33,006			262,601	212,301	194,322	9.3%	33,921
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	212,023										
Interest Income	34.	196										
<b>Total Revenues (lines 33 and 34)</b>	35.	212,219										
Expenditures												
100 Regular Education												
1000 Instruction	36.		160,339	29,462				116,221	189,801	183,572	3.4%	
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.		160,339	29,462	0	0		116,221	189,801	183,572	3.4%	
200 Special Education												
1000 Instruction	40.		11,430	2,185				116,221	13,615	24,793	-45.1%	
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.		11,430	2,185	0	0		116,221	13,615	24,793	-45.1%	
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%	
<b>Total Classroom Site Fund 013 - Other</b>	48.	19,734	212,219	171,769	31,647	0	0	232,443	203,416	208,365	-2.4%	28,537
<b>Total Classroom Site Funds (lines 16, 32, and 48)</b>	49.	56,403	530,485	436,657	80,416	0	0	613,586	517,073	500,835	3.2%	69,815

- (1) For FY 2016, 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)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction							12,000	0	1,890	-100.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	2,676		1,296				0	3,972	3,932	1.0%
2300, 2400, 2500, 2900 Administration	8,028						0	8,028	7,556	6.2%
2600 Operation & Maintenance of Plant							0	0	33,278	-100.0%
2700 Student Transportation							0	0	139,568	-100.0%
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition and Construction							0	0	0	0.0%
5000 Debt Service				173,831	35,554		209,385	209,385	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10,704	0	1,296	173,831	35,554	0	221,385	221,385	186,224	18.9%

(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
Total Fund Expenditures	0		0		0	
6150 Classified Salaries	0		0		0	
6200 Employee Benefits	0		0		0	
6450 Construction Services	0		0	193,496	0	
6710 Land and Improvements	0		200,000		0	
6720 Buildings and Improvements	0		0		0	
6731 Furniture and Equipment	0	1,296	400,000	158,616	0	
6734 Vehicles			2,200,000	23,557	0	
6737 Technology-Related Hardware and Software			0	3,688	0	
6831, 6832 Redemption of Principal	173,783	173,831	0	364,957	0	
6841, 6842, 6850 Interest	35,602	35,554	0	11,980	0	
Total (lines 2-11)	209,385	210,681	2,800,000	756,294	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	0		200,000	193,496		
New Construction	0		0		0	
Other	209,385	210,681	2,600,000	562,798	0	
Total (lines 13-15)	209,385	210,681	2,800,000	756,294	0	0

Funds 610, 630, and 695

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

\$ \_\_\_\_\_  
\$ \_\_\_\_\_

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$566,975
Buildings and Improvements	\$14,679,021
Furniture, Equipment, Vehicles, and Technology	\$2,293,115
Construction in Progress	\$
Total	\$17,539,111

**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) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL			ACTUAL	BUDGET	ACTUAL
1.	69	135,740	(4,990)	205,950	145,038	(14,219)
2.	5,761	28,024	(1,285)	45,762	31,652	848
3.				0		0
4.				0		0
5.				0		0
6.				0		0
7.				0		0
8.	0	133,349	(5,016)	194,723	144,588	(16,255)
9.				0		0
10.				0		0
11.				0		0
12.	15,678	48,955		70,797	81,110	(16,477)
13.				0		0
14.	555	3			0	558
15.	245	27,311		35,000	27,346	210
16.				0		0
17.	1,367	273,625		159,100	248,098	26,894
18.	23,675	647,007	(11,291)	711,332	677,832	(18,441)

**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.	2,699	39,224		42,389	40,087	1,836
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.	0	83,926		84,500	83,892	34
28.	2,699	123,150		126,889	123,979	1,870
29.	26,374	770,157	(11,291)	838,221	801,811	(16,571)

**Total Federal and State Projects (lines 18 and 28)**

(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  
 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  
 691 Building Renewal Grant  
 695 New School Facilities  
 700 Debt Service  
 720 Impact Aid Revenue Bond Debt Service  
 850 Student Activities  
 Othe 080 and 855  
**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
				BUDGET	ACTUAL	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	92,082	54,496		279,656	90,439	56,139
2.				0		0
3.	0	0		0	0	0
4.	0	0		0	0	0
5.				0		0
6.				0		0
7.				0		0
8.	8,959	25,787		150,000	19,675	15,071
9.	62,546	1,211		140,000	46,950	16,807
10.	83,638	243,173		275,000	133,000	193,811
11.	90,876	134,617		150,000	75,139	150,354
12.	150,616	39,604		180,000	25,151	165,069
13.				0		0
14.				0		0
15.				0		0
16.	834	4		10,000	0	838
17.	685	3		0	0	688
18.				0		0
19.	4	0	11,290	0	11,290	4
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.	6,568	218,949		217,431	217,431	8,086
26.	257	10		0	0	267
27.	0	807,400		2,800,000	804,577	2,823
28.				0		0
29.				0		0
30.				0		0
31.				0		0
32.				0		0
33.				0		0
34.	29	22,459		30,000	22,459	29
35.				0		0
36.	84,900	1,703,138		1,500,000	1,474,725	313,313
37.				0		0
38.	76,583	238,217			221,065	93,735
39.	29,018	170,134		219,185	154,937	44,215
1.				0		0
2.				0		0
3.				0		0
4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	47,656	0
Class Size Reduction	0	
Dropout Prevention Programs	72,000	44,545
Instructional Improvement Programs	160,000	45,894
Total Expenditures (lines 1-4)	279,656	90,439

(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. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2015	\$9,995,000	1.
2. Bonds issued during FY 2016 (Object 5110)	12,705,000	2.
3. Bonds retired during FY 2016 (Object 6831)	7,705,000	3.
4. Bonds Outstanding, June 30, 2016	\$14,995,000	4.
5. Short-term Debt Outstanding, July 1, 2015	\$364,957	5.
6. Short-term Debt Outstanding, June 30, 2016	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2016 Assessed Valuations and Tax Rates			
a. Primary	\$253,130,317	Tax Rate	2.1578
b. Secondary	\$277,469,910	Tax Rate	0.8011
2. Number of Schools			1
3. Actual Days in Session			180
4. Area of School District (Square Miles)			510

(Report this WHETHER OR NOT district changed boundaries in FY 2016)

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

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$5,199,321
2. Classroom Supplies (Function 1000, Object Code 6600)	\$205,170
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,084,864
4. Support Services—Students (Function 2100)	\$822,941
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,523,483
6. Total Current Expenditures	\$9,835,779

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

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$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
														0
														0
														0
	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
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	PROGRAM	
200	200	
BUDGET	ACTUAL	
0		1.
113,461	80,019	2.
0		3.
0		4.
0		5.
77,090	57,156	6.
446,656	320,075	7.
32,945	22,863	8.
128,954	91,450	9.
0		10.
0		11.
0		12.
0		13.
0		14.
799,106	571,563	15.
0		16.
0		17.
0	8,030	18.
0		19.
124,490	271,703	20.
0	0	21.
923,596	851,296	22.

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

Actual Expenditures for all Gifted Programs:

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

**D. EXPENDITURES FOR AUDIT SERVICES**

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
6350	31,000	46,782
6330	5,446	0

**E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)**

Actual Expenditures made in FY 2016

\$ \_\_\_\_\_

**F. 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	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	376,027	94,186	24,109	137,924	137,573	8,908				69,266		847,993
2000 Support Services												
2100 Students	194,823	43,458	63,988	3,906	6,018	100				27		312,320
2200 Instructional Staff	5,538	1,564	65,434	8,244	11,845	57,116						149,741
2300 General Administration			61,160	1,255		250	0					62,665
2400 School Administration			24,343	3,399		415						28,157
2500, 2900 Central Services, Other	11,688		5,412	2,304		250		0		250		19,904
2600 Operation and Maintenance of Plant	2,669	370	11,992	6,059	101,038							122,128
2700 Student Transportation	57		185	0	28,368							28,610
3000 Operation of Noninstructional Services												
3100 Food Service Operations	87,963	39,196	3,509	71,607	9,064	2,132				300		213,771
3200 Enterprise Operations												0
3300 Community Services Operations												0
3400 Bookstore Operations			193,496									193,496
4000 Facilities Acquisition and Construction						250						250
5000 Debt Service								1,658,788	402,008			2,060,796
Total (lines 1-14)	678,765	178,774	453,628	234,698	293,906	69,421	0	1,658,788	402,008	69,843	0	4,039,831

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)	2,208,115	129,797	0
2. Special Education (Programs 200-230, 250, and 300-399)	228,985		54,630
3. Vocational Education (Programs 270 and 540)	244,200		
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	5,980		

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 35,021
7. Number of FTE-Certified Teachers	59
8. Number of FTE-Contract Teachers	1

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	8622
2. 6620-6629 Energy	180534

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	193,496

Technology (All Functions)

1. 6650 Supplies-Technology-Related	
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	56631
3. Subtotal (Lines 1-2)	56631
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	

**FOOD SERVICE**

		FUND 510	
		ACTUAL	
<b>BEGINNING FUND BALANCE (1)</b>	1.	43,569	1.
<b>REVENUES</b>			
1500 Investment Income	2.	179	2.
1600 Food Service	3.	51,004	3.
Other Local 1980	4.	6	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	182,387	5.
4900 Revenue for/on Behalf of the District	6.	33,948	6.
<b>TOTAL REVENUE (lines 2-6)</b>	7.	267,524	7.
5200 Fund Transfers-In	8.		8.
<b>TOTAL AVAILABLE (lines 1, 7, and 8)</b>	9.	311,093	9.

A. Number of operating months \_\_\_\_\_

B. Number of Meals Served

- 1. Served at District Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other
- 2. Served at Other Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other

	BREAKFASTS	LUNCHESES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	17,361.00	57,892.00		
b. Program Adults/Adult Workers	343.00	1,882.00		
c. Other	884.00	5,307.00	3,963.33	
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

- 1. Reduced breakfast
- 2. Reduced lunch
- 3. Reduced snack
- 4. Paid breakfast
- 5. Paid lunch
- 6. Paid snack

	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			2.60	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 6,580,659,068,106,890
- 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)**

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

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	87,963	6,017	
11.	39,196	1,145	
12.	1,417		
13.			
14.			
15.	10,431		
16.			
17.	33,948		
18.	3,127		
19.	58,050		
20.	0		
21.			
22.	0		
23.	4,525		
24.	260,000	7,162	0
25.			
26.			
27.	238,656		
28.	72,437		

E. Detail of Food Service Management Company Expenditures

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

\$1,000 at 7/1/15 or \$1,000 at 6/30/16, as applicable.