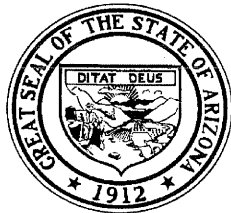


DISTRICT NAME MINGUS UNION HS


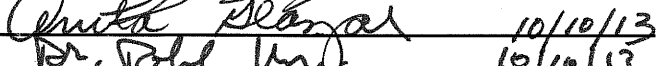
COUNTY YAVAPAI

CTDS NUMBER 13 05 04 000



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
2013

SIGNATURE/DATE	SIGNATURE/DATE
 10/10/13	
 10/10/13	

The Annual Financial Report file(s) for FY 2013 uploaded to the Arizona Department of Education's Web site on
10/11/2013 contain(s) the data for the AFR described above.

Date


Superintendent Signature

Kirk Waddle

District Contact Employee



Business Manager Signature

928-634-2941

Telephone Number

kwaddle@muhs.com

EMail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$	6,716,690
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$	453,167
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	186,299
4. Soft Capital Allocation (from page 6, line 27)	\$	43,659

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS Number: 13 05 04 000

I certify that the Annual Financial Report of MINGUS UNION HS, YAVAPAI
 County, for fiscal year 2013 was approved by the Governing Board on 10/10/2013, and
 that the complete Annual Financial Report may be reviewed by contacting Kirk Waddle at the
 District Office, telephone 928-634-2941, during normal business hours.

1. Average Daily Membership		
(ADM):	2012	2013
Attending	1,186,453	1,199,245
Resident	1,133,740	1,149,113

2. 2013 Tax Rates:	Primary	Secondary
	1.9259	.7474

ADE/AG 41-202S Rev. 8/13-FY 2013 (BV)

President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				5,532,348	5,359,005	
Special Education				798,618	876,927	
Pupil Transportation				451,772	449,106	
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	113,259	6,505,558	(15,054)	6,814,390	6,716,690	(112,927)
Classroom Site Funds	109,040	410,270		546,628	453,167	66,143
Instructional Improvement	165,554	53,417		231,791	34,781	184,190
Unrestricted Capital Outlay	7,671	194,070	0	187,153	186,299	15,442
Soft Capital Allocation	90,996	48,317	0	43,659	43,659	95,654
Adjacent Ways	256	0	0	0	0	256
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
Building Renewal	158	0		0	0	158
New School Facilities	0	0		0	0	0
Federal Projects	24,374	812,908	(10,926)	957,473	678,408	147,948
State Projects	15,318	91,116		48,564	152,541	(46,107)
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	534	1	0	0	0	535
Food Service	103,583	220,075	0	260,000	227,646	96,012
Civic Center	11,536	26,560	0	61,578	26,649	11,447
Community School	52,877	21,763	0	139,771	48,964	25,676
Auxiliary Operations	122,624	208,242	0	275,000	194,775	136,091
Extracurricular Activities Fees	107,572	79,923	0	0	90,478	97,017
Gifts and Donations	123,997	7,627	0	187,640	6,588	125,036
Career & Tech. Ed. & Voc. Ed. Projects	926	3	0	0	0	929
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	564	2	0	10,000	0	566
Textbooks	237	308	0	3,000	14	531
Litigation Recovery	674	2	0	2,400	0	676
Indirect Costs	0	3	10,926	10,000	6,811	4,118
Unemployment Insurance	175	1	0	0	0	176
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	107,470	290,192	0	382,595	344,774	52,888
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,366	1,703,008	0	1,238,294	1,516,294	189,080
Emergency Deficiencies Correction	171	0	0	0	0	171
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	0	0			0	0
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	4,159	240,583	0	200,000	238,153	6,589

FUNDS AVAILABLE

	Maintenance & Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Soft Capital Allocation Fund 625	Debt Service Fund 700	
	Actual	Actual	Actual	Actual	Actual	
Beginning Fund Balance (1)	113,259	7,671	256	90,996	2,366	1.
REVENUE						
1000 Local						
1110 Property Taxes	5,116,452	148,457	0	37,114	1,630,951	2.
1140 Penalties and Interest on Taxes	0					3.
1280 Revenue in Lieu of Taxes	2,036	59	0	15	819	4.
1310 Tuition from Individuals	0	0			0	5.
1320 Tuition from Other Arizona Districts	215,270	12,138			68,950	6.
1330 Tuition from Out-of-State Districts	0	0			0	7.
1340 Tuition from Other Private Sources (Other than Individuals)	0	0			0	8.
1350 Tuition from Other Government Sources Within Arizona	0	0			0	9.
1360 Tuition from Other Government Souces Outside Arizona	0	0			0	10.
1410 Transportation Fees from Individuals	0	0			0	11.
1420 Transportation Fees from Other Arizona Districts	0	0			0	12.
1430 Transportation Fees from Out-of-State Districts	0	0			0	13.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	0	0			0	14.
1450 Transportation Fees from Other Government Sources Within Arizona	0	0			0	15.
1460 Transportation Fees from Other Government Sources Outside Arizona	0	0			0	16.
1500 Investment Income	-254	-431	0	98	1,871	17.
Other (Specify) (2) Tuition from other districts &	5,520	0	0	2,628	417	18.
Subtotal (lines 2 - 18)	5,339,024	160,223	0	39,855	1,703,008	19.
2000 Intermediate						
2110 County School Fund	0	0		0		20.
2120 County Equalization Assistance	89,162	2,587		647		21.
2210 Special County School Reserve Fund	0	0		0		22.
Other (Specify)	0	0		0		23.
Subtotal (lines 20 - 23)	89,162	2,587		647		24.
3000 State						
3110 State Equalization Assistance	173,399	5,031		1,258		25.
3120 Additional State Aid	903,973	26,229		6,557		26.
Other (Specify)	0	0		0	0	27.
Subtotal (lines 25 - 27)	1,077,372	31,260		7,815	0	28.
4000 Federal						
4100 Unrestricted Revenue Received Directly from the Federal Government	0					29.
4200 Unrestricted Revenue Received from the Federal Government through the State	0					30.
4500 Restricted Revenue Received from the Federal Government through the State						31.
4700 Revenue Received from the Federal Govt through other Intermediate Agencies	0					32.
4800 Revenue in Lieu of Taxes	0					33.
4900 Revenue for/on Behalf of the District	0					34.
Other (Specify)	0				0	35.
Subtotal (lines 29 - 35)	0				0	36.
TOTAL FUND REVENUE (lines 19, 24, 28, and 36)	6,505,558	194,070	0	48,317	1,703,008	37.
5100 Issuance of Bonds					0	38.
5200 Fund Transfers In	0	0	0	0	0	39.
Other (Specify)	0	0	0	0	0	40.
TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)	6,618,817	201,741	256	139,313	1,705,374	41.
Total Expenditures	6,716,690	186,299	0	43,659	1,516,294	42.
6900 Other Financing Uses and Other Items	15,054	0	0	0	0	43.
TOTAL EXPENDITURES & OTHER USES (line 42 plus 43)	6,731,744	186,299	0	43,659	1,516,294	44.
ENDING FUND BALANCE (line 41 minus line 44) (3)	(112,927)	15,442	256	95,654	189,080	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$ 5,000 AT 7/1/12
- (2) Government Property Lease Excise Tax revenue included on line 18 \$
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$ 5,000 AT 6/30/13

MAINTENANCE AND OPERATION FUND 001 -- EXPENDITURES

EXPENDITURES

EXPENDITURES		MAINTENANCE AND OPERATION FUND 001 -- EXPENDITURES							% Increase / Decrease in Actual		
		Salaries 6100	Employee Benefits 6200	Purchased Svcs 6300, 6400, 6500	Supplies 6600	Other 6800	Budget	Totals Actual			Prior Year Actual
100 Regular Education											
1000 Instruction	1.	1,983,638	712,510	13,682	76,441	-149	2,853,365	2,786,122	2,606,498	6.9%	1.
2000 Support Services											
2100 Students	2.	211,986	96,642	26,580	7,635	740	386,238	343,583	353,438	-2.8%	2.
2200 Instructional Staff	3.	87,056	39,449	19,920	2,219	205	176,725	148,849	198,785	-25.1%	3.
2300 General Administration	4.	139,270	40,447	20,614	1,551	7,675	192,873	209,557	193,798	8.1%	4.
2400 School Administration	5.	196,140	56,592	38,418	736	1,229	295,937	293,115	274,423	6.8%	5.
2500 Central Services	6.	202,302	77,001	93,093	8,236	12,320	347,000	392,952	350,014	12.3%	6.
2600 Operation & Maintenance of Plant	7.	331,534	146,978	176,630	330,596	194	1,095,863	985,932	1,036,092	-4.8%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	6,504	1,142	0	0	0	0	7,646	301	2440.2%	9.
610 School-Sponsored Cocurricular Activities	10.	0	5	0	0	0	9,265	5	-1	-600.0%	10.
620 School-Sponsored Athletics	11.	130,558	26,130	5,789	9,228	19,539	175,082	191,244	200,038	-4.4%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (Lines 1-13)	14.	3,288,988	1,196,896	394,726	436,642	41,753	5,532,348	5,359,005	5,213,386	2.8%	14.
200 Special Education											
1000 Instruction	15.	553,443	202,896	1,324	5,830	200	764,826	763,693	874,936	-12.7%	15.
2000 Support Services											
2100 Students	16.	37,202	13,178	55,918	280	0	33,792	106,578	49,431	115.6%	16.
2200 Instructional Staff	17.	0	284	6,264	0	0	0	6,548	61,680	-89.4%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0	8	100	0	0	0	108	-1	-10900.0%	19.
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (Lines 15-23)	24.	590,645	216,366	63,606	6,110	200	798,618	876,927	986,046	-11.1%	24.
400 Pupil Transportation	25.	242,202	64,885	9,315	132,704	0	451,772	449,106	327,301	37.2%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
520 Special K-3 Program Override											
(from Supplement page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs											
1000 Instruction	28.	31,614	38	0	0	0		31,652	23,190	36.5%	28.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		0	7,579	-100.0%	29.
Subtotal (lines 28 and 29)	30.	31,614	38	0	0	0	31,652	31,652	30,769	2.9%	30.
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%	31.
550 K-3 Reading Program	32.	0	0	0	0	0	0	0			32.
Total Expenditures (lines 14, 24-27, 30-32)	33.	4,153,449	1,478,185	467,647	575,456	41,953	6,814,390	6,716,690	6,557,502	2.4%	33.

CLASSROOM SITE FUNDS (011, 012, AND 013) - REVENUES, EXPENDITURES, AND FUND BALANCES

Revenue and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Svs 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	82,019										
Interest Income	2.	15										
Total Revenues (lines 1 & 2)	3.	82,034										
Expenditures												
100 Regular Education												
1000 Instruction	4.		63,445	11,942				113,396	75,387	48,684	54.9%	
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		63,445	11,942				113,396	75,387	48,684	54.9%	
200 Special Education												
1000 Instruction	8.		13,454	2,403				0	15,857	15,813	0.3%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	286	-100.0%	
Program 200 Subtotal (lines 8-10)	11.		13,454	2,403				0	15,857	16,099	-1.5%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011- Base Salary	16.	21,481	82,034	76,899	14,345		0	113,396	91,244	64,783	40.9%	12,271
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	164,038										
Interest Income	18.	79										
Total Revenues (lines 17 & 18)	19.	164,117										
Expenditures												
100 Regular Education												
1000 Instruction	20.		116,101	21,718				224,001	137,819	99,700	38.2%	
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		116,101	21,718				224,001	137,819	99,700	38.2%	
200 Special Education												
1000 Instruction	24.		34,539	6,388				0	40,927	32,406	26.3%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		0	8				0	8	600	-98.7%	
Program 200 Subtotal (lines 24-26)	27.		34,539	6,396				0	40,935	33,006	24.0%	
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	43,205	164,117	150,640	28,114		0	224,001	178,754	132,706	34.7%	28,568

CLASSROOM SITE FUNDS (011, 012, AND 013) - REVENUES, EXPENDITURES, AND FUND BALANCES												
Revenue and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Svs 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	164,038										33.
Interest Income	34.	81										34.
Total Revenues (lines 33 & 34)	35.	164,119										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		119,575	22,426	0	0		209,231	142,001	110,638	28.4%	36.
2100 Support Services - Students	37.		0	0	0	0		0	0	0	0.0%	37.
2200 Support Services - Instructional Staff	38.		0	0	0	0		0	0	0	0.0%	38.
Program 100 Subtotal (Lines 36-38)	39.		119,575	22,426	0	0		209,231	142,001	110,638	28.4%	39.
200 Special Education												
1000 Instruction	40.		34,728	6,436	0	0		0	41,164	36,064	14.1%	40.
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.		0	4	0	0		0	4	740	-99.5%	42.
Program 200 Subtotal (Lines 40-42)	43.		34,728	6,440	0	0		0	41,168	36,804	11.9%	43.
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction	45.		0	0	0	0		0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	46.
Other Programs Subtotal (Lines 45 & 46)	47.		0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	44,354	164,119	154,303	28,866	0	0	209,231	183,169	147,442	24.2%	48.
Total Classroom Site Funds (lines 16, 32, and 48)	49.	109,040	410,270	381,842	71,325	0	0	546,628	453,167	344,931	31.4%	49.

(1) For FY 2013, the district received Classroom Site Fund revenue of \$ 0 and expended \$0 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.

FEDERAL AND STATE PROJECTS

		BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) 6910 & 6930 (1)	EXPENDITURES		ENDING FUND BALANCE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
FEDERAL PROJECTS								
100-130 ESEA Title I - Helping Disadvantaged Children	1.	162	334,774	(10,926)	427,632	262,925	61,085	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(9,355)	50,313	0	54,309	35,218	5,740	2.
160 ESEA Title IV - 21st Century Schools	3.	3	0	0	0	0	3	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	(1,253)	0	0	0	0	(1,253)	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	0	0	0	0	0	0	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	7.
220 IDEA Part B	8.	9,663	162,940	0	177,178	152,985	19,618	8.
230 Johnson-O'Malley	9.	1	0	0	0	0	1	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0	11.
260-270 Vocational Education - Basic Grants	12.	2,765	89,896	0	109,361	92,779	(118)	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	13.
290 Medicaid Reimbursement	14.	8,936	29,040	0	30,000	25,820	12,156	14.
374 E-Rate	15.	1	31,783	0	35,000	0	31,784	15.
378 Impact Aid	16.	0	0	0	0	0	0	16.
300-399 Other Federal Projects (exclude E-Rate & Impact Aid)	17.	13,451	114,162	0	123,993	108,681	18,932	17.
Total Federal Project Funds (lines 1-17)	18.	24,374	812,908	(10,926)	957,473	678,408	147,948	18.
STATE PROJECTS								
400 Vocational Education	19.	13,845	34,755		48,564	41,566	7,034	19.
410 Early Childhood Block Grant	20.	772	2		0	0	774	20.
420 Ext. School Year - Pupils with Disabilities	21.	28	0		0	0	28	21.
425 Adult Basic Education	22.	0	0		0	0	0	22.
430 Chemical Abuse Prevention Programs	23.	9	0		0	0	9	23.
435 Academic Contests	24.	541	2		0	0	543	24.
450 Gifted Education	25.	0	0		0	0	0	25.
455 Family Literacy Pilot Program	26.	0	0		0	0	0	26.
460 Environmental Special Plate	27.	0	0		0	0	0	27.
465-499 Other State Projects	28.	123	56,357		0	110,975	(54,495)	28.
Total State Project Funds (lines 19-28)	29.	15,318	91,116		48,564	152,541	(46,107)	29.
Total Federal and State Projects (lines 18 and 29)	30.	39,692	904,024	(10,926)	1,006,037	830,949	101,841	30.

(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; 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.

OTHER FUNDS

		BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT)	EXPENDITURES		ENDING FUND BALANCE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
020 Instructional Improvement Fund	1.	165,554	53,417		231,791	34,781	184,190	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant (Lease Over 1 year)	5.	118	0	0	0	0	118	5.
505 School Plant (Lease 1 year or less)	6.	0	0	0	0	0	0	6.
506 School Plant (Sale)	7.	416	1	0	0	0	417	7.
515 Civic Center	8.	11,536	26,560	0	61,578	26,649	11,447	8.
520 Community School	9.	52,877	21,763	0	139,771	48,964	25,676	9.
525 Auxiliary Operations	10.	122,624	208,242	0	275,000	194,775	136,091	10.
526 Extracurricular Activities Fees Tax Credit	11.	107,572	79,923	0	0	90,478	97,017	11.
530 Gifts and Donations	12.	123,997	7,627	0	187,640	6,588	125,036	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	926	3	0	0	0	929	13.
540 Fingerprint	14.	0	0	0	0	0	0	14.
545 School Opening	15.	0	0	0	0	0	0	15.
550 Insurance Proceeds	16.	564	2	0	10,000	0	566	16.
555 Textbooks	17.	237	308	0	3,000	14	531	17.
565 Litigation Recovery	18.	674	2	0	2,400	0	676	18.
570 Indirect Costs	19.	0	3	10,926	10,000	6,811	4,118	19.
575 Unemployment Insurance	20.	175	1	0	0	0	176	20.
580 Teacherage	21.	0	0	0	0	0	0	21.
585 Insurance Refund	22.	0	0	0	0	0	0	22.
590 Grants and Gifts to Teachers	23.	0	0	0	0	0	0	23.
595 Advertisement	24.	0	0	0	0	0	0	24.
596 Joint Technological Education	25.	107,470	290,192	0	382,595	344,774	52,888	25.
620 Adjacent Ways	26.	256	0	0	0	0	256	26.
625 Soft Capital Allocation	27.	90,996	48,317	0	43,659	43,659	95,654	27.
630 Bond Building	28.	0	0	0	0	0	0	28.
639 Impact Aid Revenue Bond Building	29.	0	0	0	0	0	0	29.
640 School Plant-Special Construction	30.	0	0	0	0	0	0	30.
650 Gifts and Donations (Capital)	31.	0	0	0	0	0	0	31.
660 Condemnation	32.	0	0	0	0	0	0	32.
665 Energy and Water Savings	33.	0	0	0	0	0	0	33.
686 Emergency Deficiencies Correction	34.	171	0	0	0	0	171	34.
690 Building Renewal	35.	158	0		0	0	158	35.
691 Building Renewal Grant	36.	0	0	0	0	0	0	36.
695 New School Facilities	37.	0	0		0	0	0	37.
700 Debt Service	38.	2,366	1,703,008	0	1,238,294	1,516,294	189,080	38.
720 Impact Aid Revenue Bond Debt Service	39.	0	0	0	0	0	0	39.
750 Permanent	40.	0	0	0	0	0	0	40.
850 Student Activities	41.	0	0			0	0	41.
Other 855 Employee withholdings	42.	4,159	240,583	0	200,000	238,153	6,589	42.

INTERNAL SERVICE FUNDS 950-989

90 Self-Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.
90 OPEB	3.	0	0	0	0	0	0	3.
90	4.	0	0	0	0	0	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	46,959	0	1.
Class Size Reduction	36,080	0	2.
Dropout Prevention Programs	12,000	1,573	3.
Instructional Improvement Programs	136,752	33,208	4.
Total Expenditures (lines 1-4)	231,791	34,781	

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

- A. 1. Bonds Outstanding, June 30, 2013
2. FY 2013 Assessed Valuations and Tax Rates
3. Number Of Schools
4. Actual Days In Session
5. Area Of School District (Square Miles)
- (Report this WHETHER OR NOT district changed boundaries in FY 2013)

					0
a. Primary	\$	288,369,339	Tax Rate	\$	1.9259
b. Secondary	\$	288,558,128	Tax Rate	\$.7474
					1
					180
					510.00

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

1. Destruction or damage
2. Excessive/unexpected legal expenses
3. Mitigation or removal of health or safety hazard

M&O	Unrestricted Capital Outlay	
0	0	1.
0	0	2.
0	0	3.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)
2. Classroom Supplies (Function 1000, Object Code 6600)
3. Administration (Functions 2300, 2400, 2500, & 2900)
4. Support Services - Students (Function 2100)
5. All Other Support Services, & Operations (Functions 2200, 2600, 2700, 3100, & 3400)
6. Total Current Expenditures

\$	4,915,151
\$	252,439
\$	1,012,046
\$	721,880
\$	1,835,551
\$	8,737,067

- D. Does the district wish to have indirect cost rates calculated for use in federally funded programs? ☒ Yes ☐ No

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for Fiscal Year 2015.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items). Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

- a. Total Central Services Expenditures (Function 2500)
- b. Total Operation and Maintenance of Plant Expenditures (Function 2600)
- c. Total Communications Expenditures (Object Code 6530)
- d. Total Tuition Expenditures (Object Codes 6560)

\$	392,952
\$	1,020,190
\$	42,634
\$	0

CAPITAL EXPENDITURES

- a. Federal and State Projects (Funds 100 - 499)
- b. Food Service (Fund 510)

\$	171,855
\$	20,813

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

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

\$	0
----	---

F. American Recovery and Reinvestment Act (ARRA) Grants and Education Jobs Fund Expenditure Detail

1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)
4. Property expenditures (Functions 1000-3200, Object 6700)
5. School construction expenditures (Function 4000, Objects 6100-6900)

ARRA Education Jobs	ARRA Grants	
0	0	1.
0	0	2.
0	0	3.
0	0	4.
0	0	5.

A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S §15-779.02)

Areas of Identification [A.R.S § 15-203(A)(15)]	GRADE													TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11	12		
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

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

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL	
1. Autism	0	0	1.
2. Emotional Disability	109,650	102,116	2.
3. Hearing Impairment	0	0	3.
4. Other Health Impairments	0	0	4.
5. Specific Learning Disability	0	0	5.
6. Mild, Moderate, or Severe Intellectual Disability*	74,502	69,383	6.
7. Multiple Disabilities	376,499	350,631	7.
8. Multiple Disabilities with Severe Sensory Impair.	0	0	8.
9. Orthopedic Impairment	113,379	105,589	9.
10. Developmental Delay	0	0	10.
11. Preschool Severe Delay	0	0	11.
12. Speech/Language Impairment	0	0	12.
13. Traumatic Brain Injury	0	0	13.
14. Visual Impairment	0	0	14.
15. Subtotal (lines 1-14)	674,030	627,719	15.
16. Gifted Education	0	0	16.
17. Remedial Education	0	0	17.
18. ELL Incremental Costs	0	29,961	18.
19. ELL Compensatory Instruction	0	0	19.
20. Vocational and Technological Education	124,588	219,247	20.
21. Career Education	0	0	21.
22. Total (lines 15-21)	798,618	876,927	22.

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

Actual Expenditures for all Gifted Programs:			
	K-8		
	9-12		
	Total		
E. EXPENDITURES FOR AUDIT SERVICES			
1. Nonfederal Audit Expenditures - M&O Fund	6350		1.
2. Federal Audit Expenditures - All Funds	6330		2.

BUDGET	ACTUAL
31,000	31,156
0	0

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures Made in FY 2013 \$ 0

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

Actual Expenditures Made in FY 2013 \$ 0

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures Made in FY 2013 \$ 0

I. TUITION

- Type 03 Districts Only**
- 1. Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
 - 2. Tuition to Other Arizona Districts for all other students (object 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 (object 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)
 - 10. Total (lines 1-9)

Tuition Expenditures				
Operations	Capital	Debt	Total	
0	0	0	0	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
0	0		0	7.
0	0		0	8.
0	0		0	9.
0	0	0	0	10.

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 Svcs 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgements Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (Excluding 6900)		
1000 Instruction	1.	445,287	148,795	40,559	164,170	155,031	8,573				45,008	0	1,007,423	1.
2000 Support Services														
2100 Students	2.	63,744	14,665	89,598	0	0	1,811				0	0	169,818	2.
2200 Instructional Staff	3.	0	0	26,873	200	33,761	-470				200	0	60,564	3.
2300 General Administration	4.	0	0	27,112	1,705	0	0	0			0	0	28,817	4.
2400 School Administration	5.	0	0	17,745	405	0	0				0	0	18,150	5.
2500,2900 Central Services, Other	6.	0	0	10,589	297	3,805	54,517			0	0	0	69,208	6.
2600 Operation & Maintenance of Plant	7.	0	0	0	1,742	14,009	0				0	0	15,751	7.
2700 Student Transportation	8.	0	0	4,804	182	17,455	0				0		22,441	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	87,958	41,029	5,851	69,121	20,813	2,145				0	0	226,917	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											0	0	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
4000 Facilities Acquisition and Construction	13.	0	0	0	0	0	0				0	0	0	13.
5000 Debt Services	14.								139,271	26,236		0	165,507	14.
Total (Lines 1-14)	15.	596,989	204,489	223,131	237,822	244,874	66,576	0	139,271	26,236	45,208	0	1,784,596	15.

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (Included in Object 6100)	Certified Substitutes (Included in Object 6100)	Contract Teachers (Included in Object 6300)	
1. Regular Education (Programs 100, 280, 520 and 550)	2,055,719	37,717	0	1.
2. Special Education (Programs 200-230, 250 and 300-399)	256,499	1,046	0	2.
3. Vocational Education (Programs 270 and 540)	279,569	0	0	3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	31,614	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	17,856	0	0	5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 66,216	6.
7. Number of FTE - Certified Teachers	56.000	7.
8. Number of FTE - Contract Teachers	0.000	8.

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

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

Property Detail for Function 4000 (Funds 020-799)

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

FOOD SERVICE

		FUND 510	
		ACTUAL	
Beginning Fund Balance (1)	1.	103,583	1.
REVENUES			
1500 Investment Income	2.	261	2.
1600 Food Service	3.	49,142	3.
Other Local	4.	7,505	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	163,167	5.
4900 Revenue for/on Behalf of the District	6.	24,920	6.
TOTAL REVENUE (lines 2 - 6)	7.	244,995	7.
5200 Fund Transfers-In	8.	0	8.
TOTAL AVAILABLE (lines 1, 7 & 8)	9.	348,578	9.

A. Number of operating months

B. Number of Meals Served		BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Location					
a. Reimbursable Meals Only		15,410.00	59,373.00	0.00	0.00
b. Program Adults/Adult Workers		540.00	1,174.00	0.00	0.00
c. Other		0.00	1,034.00	225.00	0.00
2. Served at Other Locations					
a. Reimbursable Meals Only		488.00	570.00	0.00	0.00
b. Program Adults/Adult Workers		42.00	44.00	0.00	0.00
c. Other		0.00	0.00	0.00	0.00

*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	0.00	0.00	0.30	
2. Reduced lunch	0.00	0.00	0.40	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	1.50	2.00
5. Paid lunch	0.00	0.00	2.25	3.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program	
Charge to children per 1/2 pint milk unit	\$ 0.00
Number of 1/2 pint milk units served to children	0

EXPENDITURES

6150 Classified Salaries	10.
6200 Employee Benefits	11.
6400 Purchased Property Services	12.
6570 Food Service Management	13.
6591 Services Purchased from Other AZ Districts	14.
6610 General Supplies (Nonfood Items)	15.
6620 Energy	16.
6631 USDA Commodities (Excluding Freight)	17.
6632 USDA Commodities (Freight Only)	18.
6633 Other Food	19.
6634 Storage Costs for USDA Commodities	20.
6700 Property (Excluding 6731-37)	21.
6731-37 Furniture & Equipment, Vehicles, & Tech.	22.
Other Expenditures	23.
TOTAL EXPENDITURES (lines 10-23)	24.
6910 Indirect Costs	25.
6930 Fund Transfers-Out	26.
TOTAL EXPENDITURES & OTHER USES (lines 24-26)	27.
Ending Fund Balance (line 9 minus line 27) (1)	28.

E. Detail of Food Service Management Company Expenditures

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

FOOD SERVICE FUND 510		M & O TYPE EXPENDITURES FUNDS 001 & 625	CAPITAL TYPE EXPENDITURES FUNDS 610 & 625
BUDGET	ACTUAL	ACTUAL	ACTUAL
	87,958	6,504	0
	40,971	1,142	0
	0	0	0
	0	0	
	0	0	
	14,086	0	0
	0	0	
	24,920		
	0		
	55,035		
	0		
			0
	20,813		0
	8,783	0	0
	260,000	7,646	0
	0		
	0		
	252,566		
	96,012		

(1) Includes Food Service Fund revolving account cash balance on hand of: \$ AT 7/1/12 and \$ At 6/30/13, as applicable.

NARRATIVE RESULTS SUMMARY FISCAL YEAR (FY) 2013

As required by A.R.S. §15-977(J), districts must provide a summary of results achieved through programs funded with Classroom Site Fund (CSF) monies. This summary information is used to annually report district-specific and statewide Proposition 301 results. Please include details in your responses, such as the number of teachers/students participating in various programs, program results, and amounts spent. **Please carefully review this form, as some of the information requested has changed since last fiscal year.** Keep all descriptions and information within designated cells. Information in cells may not be fully visible. To view all information entered, scroll through the cell. Do Not add any rows, columns, or worksheets.

1. Total PSD-12 classroom teacher full-time equivalent staff (FTE) at FY 2013 100th day [Do not include teachers such as those paid from funds 250, 425, 515, and 520 for teaching in community service programs (e.g., daycare or preschool for students without IEPs) or adult education programs that should be coded to programs 700 through 900.]	57	If questions 2 or 3 are answered "Yes" please include the number of teachers paid in your explanation below.
2. Were any base salary or menu payments made to teachers from funds other than CSF (i.e., a teacher fully funded by Title I)?		
3. Were any performance payments made in the current year paid to FY 2012 teachers no longer employed by the District in FY 2013?		

Table I - Base Pay (Fund 011) and Performance Pay (Fund 012) salaries and Menu Options (Fund 013)-Teacher Compensation Base Salary Increases

Positions	Base Pay (Fund 011)		Performance Pay (Fund 012)				Menu Options (Fund 013)
	Total salary amount paid from Fund 011 (w/o benefits)		Number of FTE eligible for Fund 012 pay	Number of FTE receiving Fund 012 pay	Total salary amount paid from Fund 012 (w/o benefits)		Total base salary increases paid from Fund 013 (w/o benefits)
Classroom teachers	76899		59	53	150640		154303
Instructional aides	0		0	0	0		0
Librarians	0		0	0	0		0
Speech pathologists	0		0	0	0		0
Audiologists	0		0	0	0		0
Counselors	0		0	0	0		0
Other staff (list positions below)							
	0		0	0	0		0
	0		0	0	0		0
	0		0	0	0		0
	0		0	0	0		0
	0		0	0	0		0
	0		0	0	0		0

Table II - Performance Pay Goals and Results (Fund 012)	Number of goals established	Number of goals achieved	Achievement based on (select below)	Comments / Descriptive information (Please describe the goal, how performance was measured, and results achieved)
Goal type [Including goals described in A.R.S. §15-977 (C) - (E)]				
School district performance	0	0		
School performance	0	0		
Measures of academic progress (student achievement)	5	5	Individual	Mingus Union High School District has selected to improve the academic and AIMS performance of all students by pr
Dropout/graduation rates	0	0		
Student attendance	0	0		
Parent / student satisfaction	0	0		
Parent involvement	5	5	Individual	Certified staff members will communicate with parents via PASS the online access of Schoolmaster. Such access w
Teacher attendance	0	0		
Teacher professional development	2	2	Individual	For ongoing professional growth in instruction certified staff must also complete longitudinal assessments aligned to
Teacher evaluations / demonstrated skills	0	0		
Leadership activities (mentor, committee work, etc.)	0	0		
Tutoring / extracurricular activities	0	0		
Other (describe below)				
	0	0		
	0	0		
	0	0		
	0	0		

Table III Menu Options (Fund 013) FY 2013 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 2013 Salaries	FY 2013 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.	\$154,303.00	\$28,866.00	
Class size reduction (Number of teachers and/or aides hired, subjects taught, courses added, resulting change in class sizes.)	\$0.00	\$0.00	
AIMS intervention (Number of teachers participating and compensation earned, if any; number of students participating; activities initiated; changes in test scores, or other results.)	\$0.00	\$0.00	
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.")	\$0.00	\$0.00	
Dropout prevention (Activities initiated; number of students impacted; results. For example, "50 at risk students participated in summer programs and earned credits toward graduation.")	\$0.00	\$0.00	
Teacher liability insurance (Include only CSF monies spent for liability premiums. Do not include liability premiums paid from other funds.)	\$0.00	\$0.00	
Totals (should agree to AFR page 3, line 48, salaries and employee benefits columns)	\$154,303.00	\$28,866.00	

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

Contact Information

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Title Business Manager

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District Name: MINGUS UNION HS

CTDS Number: 13 05 04 000