

DISTRICT NAME Mingus Union High School District #4

COUNTY Yavapai

CTDS NUMBER 130504000



## ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the  
Annual Financial Report per A.R.S. §15-904  
for the Fiscal Year  
**2014**

SIGNATURE/DATE  
B. H. Waddle 9-23-14  
Christy J. May 9-23-14  
Anthony J. Jones 9/23/14

SIGNATURE/DATE  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Annual Financial Report file(s) for FY 2014 uploaded to the Arizona Department of Education's Web site on  
September 24, 2014 contain(s) the data for the AFR described above.  
Date

Paul Tighe  
Superintendent Signature

Kirk Waddle  
District Contact Employee

Kirk Waddle  
Business Manager Signature

928-634-2941  
Telephone Number  
kwaddle@muhs.com  
E-mail

### TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ <u>6,856,884</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>518,994</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>186,103</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 & 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	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. (112,912)	14,980	256	95,654	189,080
2. 5,012,432	139,091			1,408,652
3. 0				
4. 2,276	63			817
5. 0				
6. 206,965	13,639			67,708
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				3,034
18. 1,585	(27)			
19. 5,223,258	152,766	0		1,480,211
20.				
21. 231,455	6,423			
22.				
23.				
24. 231,455	6,423			
25. 421,409	11,693			
26. 947,544	26,294			
27.				
28. 1,368,953	37,987			0
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36. 0				0
37. 6,823,666	197,176	0		1,480,211
38.				
39.	95,654			
40.				
41. 6,710,754	307,810	256	95,654	1,669,291
42. 6,856,884	186,103			1,514,256
43.			95,654	
44. 6,856,884	186,103	0	95,654	1,514,256
45. (146,130)	121,707	256	0	155,035

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/13.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/14.

DISTRICT NAME Mingus Union High School District #4COUNTY YavapaiCTDS NUMBER 130504000

## 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.	2,318,742	804,304	29,772	114,968	2,622	2,890,638	3,270,408	2,786,122	17.4%
2000 Support Services										
2100 Students	2.	216,125	74,442	3,992	2,907		386,238	297,466	343,583	-13.4%
2200 Instructional Staff	3.	87,319	29,441	15,121	4,986	84	176,725	136,951	148,849	-8.0%
2300 General Administration	4.	127,632	40,670	9,920	2,316	3,752	197,873	184,290	209,557	-12.1%
2400 School Administration	5.	210,249	54,338	28,824	528	864	281,561	294,803	293,115	0.6%
2500 Central Services	6.	163,430	70,599	90,113	15,557	20,153	356,782	359,852	392,952	-8.4%
2600 Operation & Maintenance of Plant	7.	294,415	136,067	220,684	330,153	110	1,091,543	981,429	985,932	-0.5%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	5,000	935				0	5,935	7,646	-22.4%
610 School-Sponsored Cocurricular Activities	10.						0	0	5	-100.0%
620 School-Sponsored Athletics	11.	25,816	11,297	13,764	11,785	22,209	164,147	84,871	191,244	-55.6%
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.	3,448,728	1,222,093	412,190	483,200	49,794	5,545,507	5,616,005	5,359,005	4.8%
<b>200 Special Education</b>										
1000 Instruction	15.	464,741	166,953	91	2,884	258	814,693	634,927	763,693	-16.9%
2000 Support Services										
2100 Students	16.	22,639	4,052	73,237	824	560	84,792	101,312	106,578	-4.9%
2200 Instructional Staff	17.						0	0	6,548	-100.0%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						0	0	108	-100.0%
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.	487,380	171,005	73,328	3,708	818	899,485	736,239	876,927	-16.0%
<b>400 Pupil Transportation</b>	25.	263,820	67,698	14,873	126,569	28	451,772	472,988	449,106	5.3%
<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.	27,000	4,652					31,652	0	--
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	27,000	4,652	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</b> (lines 14, 24-27, 30-32)	33.	4,226,928	1,465,448	500,391	613,477	50,640	6,928,416	6,856,884	6,716,690	2.1%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	102,378										
Interest Income	2.	6										
Total Revenues (lines 1 and 2)	3.	102,384										
Expenditures												
100 Regular Education	4.		88,328	16,901				83,057	105,229	75,387	39.6%	
1000 Instruction	5.							0	0	0	0.0%	
2100 Support Services - Students	6.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	7.		88,328	16,901				83,057	105,229	75,387	39.6%	
Program 100 Subtotal (lines 4-6)												
200 Special Education	8.		6,860	1,316				48,062	8,176	15,857	-48.4%	
1000 Instruction	9.							0	0	0	0.0%	
2100 Support Services - Students	10.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	11.		6,860	1,316				48,062	8,176	15,857	-48.4%	
Program 200 Subtotal (lines 8-10)												
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%	
Total Classroom Site Fund 011 - Base Salary	16.	12,270	102,384	95,188	18,217			131,119	113,405	91,244	24.3%	1,249
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	204,756										
Interest Income	18.	74										
Total Revenues (lines 17 and 18)	19.	204,830										
Expenditures												
100 Regular Education	20.		155,510	29,750				175,574	185,260	137,819	34.4%	
1000 Instruction	21.							0	0	0	0.0%	
2100 Support Services - Students	22.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	23.		155,510	29,750				175,574	185,260	137,819	34.4%	
Program 100 Subtotal (lines 20-22)												
200 Special Education	24.		15,999	3,070				87,655	19,069	40,927	-53.4%	
1000 Instruction	25.							0	0	0	0.0%	
2100 Support Services - Students	26.							0	0	8	-100.0%	
2200 Support Services - Instructional Staff	27.		15,999	3,070				87,655	19,069	40,935	-53.4%	
Program 200 Subtotal (lines 24-26)												
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%	
Total Classroom Site Fund 012 - Performance Pay	32.	28,567	204,830	171,509	32,820			263,229	204,329	178,754	14.3%	29,068
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	204,756										
Interest Income	34.	72										
Total Revenues (lines 33 and 34)	35.	204,828										
Expenditures												
100 Regular Education	36.		156,326	29,908				162,779	186,234	142,001	31.1%	
1000 Instruction	37.							0	0	0	0.0%	
2100 Support Services - Students	38.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	39.		156,326	29,908	0	0		162,779	186,234	142,001	31.1%	
Program 100 Subtotal (lines 36-38)												
200 Special Education	40.		12,607	2,419				81,267	15,026	41,164	-63.5%	
1000 Instruction	41.							0	0	0	0.0%	
2100 Support Services - Students	42.							0	0	4	-100.0%	
2200 Support Services - Instructional Staff	43.		12,607	2,419	0	0		81,267	15,026	41,168	-63.5%	
Program 200 Subtotal (lines 40-42)												
530 Dropout Prevention Programs	44.							0	0	0	0.0%	
1000 Instruction												
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	25,304	204,828	168,933	32,327	0	0	244,046	201,260	183,169	9.9%	28,872
Total Classroom Site Funds (lines 16, 32, and 48)	49.	66,141	512,042	435,630	83,364	0	0	638,394	518,994	453,167	14.5%	59,189

- (1) For FY 2014, the district received Classroom Site Fund revenue of \_\_\_\_\_ and expended \_\_\_\_\_ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.							13,605	1,812	4,556	-60.2%
1000 Instruction	2.			1,812							
2000 Support Services	3.							0	6,739	3,778	78.4%
2100, 2200 Students and Instructional Staff	3.	3,777		2,962							
2300, 2400, 2500, 2900 Administration	4.	7,556						11,334	7,556	7,556	0.0%
2600 Operation & Maintenance of Plant	5.			5,513				0	5,513	4,902	12.5%
2700 Student Transportation	6.			1,200				0	1,200	0	--
3000 Operation of Noninstructional Services	7.							0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.							0	0	0	0.0%
5000 Debt Service	9.				146,855	16,428		163,281	163,283	165,507	-1.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	11,333	0	11,487	146,855	16,428	0	188,220	186,103	186,299	-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	1.	0		0		0	
6200 Employee Benefits	2.	0		0		0	
6450 Construction Services	3.	0		0		0	
6710 Land and Improvements	4.	0		0		0	
6720 Buildings and Improvements	5.	0		0		0	
6731 Furniture and Equipment	6.	13,605	11,487	0		0	
6734 Vehicles	7.	0		0		0	
6737 Technology-Related Hardware and Software	8.	0		0		0	
6831, 6832 Redemption of Principal	9.	139,270	146,855	0		0	
6841, 6842, 6850 Interest	10.	24,011	16,428	0		0	
Total amounts reported on lines 1 through 10 above for:							
Renovation	11.	0		0			
New Construction	12.	0		0		0	
Other	13.	0		0		0	
Total (lines 11-13)	14.	Check total of lines 1-10		0	0	0	0

Funds 610, 630, and 695

1. New construction cost per square foot	\$	0
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF  
JUNE 30, 2014

Land and Improvements	\$799,577	1.
Buildings and Improvements	\$16,144,005	2.
Furniture, Equipment, Vehicles, and Technology	\$1,121,962	3.
Construction in Progress	\$	4.
Total	\$18,065,544	5.

DISTRICT NAME Mingus Union High School District #4

COUNTY Yavapai

CTDS NUMBER 130504000

FEDERAL AND STATE PROJECTS

**FEDERAL PROJECTS**

100-130 ESEA Title I - Helping Disadvantaged Children  
140-150 ESEA Title II - Prof. Development and Technology  
160 ESEA Title IV - 21st Century Schools  
170-180 ESEA Title V - Promote Informed Parent Choice  
190 ESEA Title III - Limited English & Immigrant Students  
200 ESEA Title VII - Indian Education  
210 ESEA Title VI - Flexibility and Accountability  
220 IDEA Part B  
230 Johnson-O'Malley  
240 Workforce Investment Act  
250 AEA-Adult Education  
260-270 Vocational Education - Basic Grants  
280 ESEA Title X - Homeless Education  
290 Medicaid Reimbursement  
374 E-Rate  
378 Impact Aid  
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)  
**Total Federal Project Funds (lines 1-17)**

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) 6910 & 6930 (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	102,332	220,742		263,082	348,913	(25,839)	1.
2.	5,740	44,089		63,376	59,909	(10,080)	2.
3.	3			0		3	3.
4.	(1,253)			0		(1,253)	4.
5.				0		0	5.
6.				0		0	6.
7.				0		0	7.
8.	19,795	127,739		169,972	160,715	(13,181)	8.
9.	1			0		1	9.
10.				0		0	10.
11.				0		0	11.
12.	11,090	14,281		73,881	25,833	(462)	12.
13.				0		0	13.
14.	11,389	3,967		30,000	13,281	2,075	14.
15.	31,784	28,837		0	59,528	1,093	15.
16.				0		0	16.
17.	18,931	115,660	(1,203)	128,238	95,753	37,635	17.
18.	199,812	555,315	(1,203)	728,549	763,932	(10,008)	18.

**STATE PROJECTS**

400 Vocational Education  
410 Early Childhood Block Grant  
420 Ext. School Yr. - Pupils with Disabilities  
425 Adult Basic Education  
430 Chemical Abuse Prevention Programs  
435 Academic Contests  
450 Gifted Education  
455 Family Literacy Pilot Program  
460 Environmental Special Plate  
465-499 Other State Projects  
**Total State Project Funds (lines 19-28)**

19.	7,034	45,310		52,279	38,484	13,860	19.
20.	774	3		0		777	20.
21.	28	0		0	0	28	21.
22.				0		0	22.
23.	9			0		9	23.
24.	543	2		0		545	24.
25.				0		0	25.
26.				0		0	26.
27.				0		0	27.
28.	(54,521)	179,749		0	133,105	(7,877)	28.
29.	(46,133)	225,064		52,279	171,589	7,342	29.
30.	153,679	780,379	(1,203)	780,828	935,521	(2,666)	30.

**Total Federal and State Projects (lines 18 and 29)**

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

**OTHER FUNDS**

020 Instructional Improvement  
050 County, City, and Town Grants  
071 Structured English Immersion (1)  
072 Compensatory Instruction (1)  
500 School Plant (Lease over 1 year)  
505 School Plant (Lease 1 year or less)  
506 School Plant (Sale)  
515 Civic Center  
520 Community School  
525 Auxiliary Operations  
526 Extracurricular Activities Fees Tax Credit  
530 Gifts and Donations  
535 Career & Tech. Ed. & Voc. Ed. Projects  
540 Fingerprint  
545 School Opening  
550 Insurance Proceeds  
555 Textbooks  
565 Litigation Recovery  
570 Indirect Costs  
575 Unemployment Insurance  
580 Teacherage  
585 Insurance Refund  
590 Grants and Gifts to Teachers  
595 Advertisement  
596 Joint Technical Education  
620 Adjacent Ways  
625 Soft Capital Allocation  
630 Bond Building  
639 Impact Aid Revenue Bond Building  
640 School Plant-Special Construction  
650 Gifts and Donations—Capital  
660 Condemnation  
665 Energy and Water Savings  
686 Emergency Deficiencies Correction  
690 Building Renewal  
691 Building Renewal Grant  
695 New School Facilities  
700 Debt Service  
720 Impact Aid Revenue Bond Debt Service  
750 Permanent  
850 Student Activities  
Other\_855\_Employee Withholdings  
**INTERNAL SERVICE FUNDS 950-989**  
9\_\_ Self Insurance  
955 Intergovernmental Agreements  
9\_\_ OPEB  
9\_\_

	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	184,190	53,082		231,791	43,632	193,640
2.				0		0
3.	0	0		0	0	0
4.	0	0		0	0	0
5.	118	1		0		119
6.	0			0		0
7.	417	2		0		419
8.	11,447	139,272		0	34,914	115,805
9.	25,676	53,469		0	27,574	51,571
10.	136,091	134,389		275,000	144,500	125,980
11.	97,017	53,969		0	50,401	100,585
12.	125,036	16,835	1,203	187,640	2,879	140,195
13.	929	4		0	0	933
14.				0		0
15.				0		0
16.	566	13,747		10,000	13,862	451
17.	531	137		3,000	32	636
18.	676	3		2,400		679
19.	4,118	13	7,960	10,000	7,960	4,131
20.	176	1		0		177
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.	52,888	231,755		312,360	286,881	(2,238)
26.	256	0		0	0	256
27.	95,654		(95,654)			0
28.				0		0
29.				0		0
30.				0		0
31.				0		0
32.				0		0
33.				0		0
34.	171	0		0	0	171
35.	158	1		0	0	159
36.	0	52,314		0	52,314	0
37.				0		0
38.	189,080	1,480,211		0	1,514,256	155,035
39.				0		0
40.				0		0
41.	78,097	28,160			13,156	93,101
42.	6,589	178,187		200,000	180,830	3,946
1.				0		0
2.				0		0
3.				0		0
4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	46,959	17,155
Class Size Reduction	36,080	
Dropout Prevention Programs	12,000	
Instructional Improvement Programs	136,752	26,477
Total Expenditures (lines 1-4)	231,791	43,632

(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, 2014			<u>\$11,030,000</u>
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	<u>\$257,448,307</u>	Tax Rate	<u>2.1708</u>
b. Secondary	<u>\$257,735,715</u>	Tax Rate	<u>0.7744</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 2014)

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

1.  
2.  
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

<u>\$5,180,237</u>
<u>\$305,555</u>
<u>\$968,890</u>
<u>\$730,027</u>
<u>\$1,717,120</u>
<u>\$8,901,829</u>

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

<u>Yes</u>
------------

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2016.

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

a. Total Central Services Expenditures (Function 2500)	<u>\$431,534</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$1,078,905</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$91,210</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$0</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$193,815</u>
b. Food Service (Fund 510)	<u>\$13,397</u>

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	<u>\$0</u>
--	------------

- 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

<u>\$0</u>
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391, added by Laws 2014, Ch. 118)

\$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	1.
													0	2.
													0	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  
2. Black, not Hispanic  
3. Hispanic  
4. American Indian/Alaskan Native  
5. Asian or Pacific Islander

6. Total Unduplicated Enrollment (lines 1-5)

0

C. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

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

PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL	
0		1.
109,650	82,464	2.
0		3.
0		4.
0		5.
74,502	56,030	6.
376,499	283,151	7.
0		8.
113,379	85,268	9.
0		10.
0		11.
0		12.
0		13.
0		14.
674,030	506,913	15.
0		16.
0		17.
0	5,578	18.
0		19.
124,490	223,748	20.
0		21.
798,520	736,239	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 \$ 0

E. EXPENDITURES FOR AUDIT SERVICES

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

	BUDGET	ACTUAL	
6350	31,000	32,740	1.
6330	0		2.

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2014 \$ 0

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

Actual Expenditures made in FY 2014 \$ \_\_\_\_\_

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2014 \$ 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 (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 1.
				0 2.
				0 3.
				0 4.
				0 5.
				0 6.
				0 7.
				0 8.
				0 9.
0	0	0	0	0 10.

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Funds 020-799	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	1. 301,758	116,084	80,785	175,918	214,599	15,844				119,809		1,024,797 1.
2000 Support Services												297,538 2.
2100 Students	2. 161,054	40,657	89,777	1,894	3,510	221				425		71,251 3.
2200 Instructional Staff	3. 1,348	230	34,866	3,759	30,379	470				199		10,917 4.
2300 General Administration	4.		7,146	197	3,209	365						51,897 5.
2400 School Administration	5. 16,940	3,183	27,703	2,640	1,431	0						75,713 6.
2500, 2900 Central Services, Other	6. 7,960		8,523	800	2,815	55,615						94,708 7.
2600 Operation and Maintenance of Plant	7.		71,813	9,716	12,442	139				598		6,210 8.
2700 Student Transportation	8.		389		3,596					2,225		
3000 Operation of Noninstructional Services												230,084 9.
3100 Food Service Operations	9. 95,898	43,019	5,901	69,472	13,397	2,166				231		0 10.
3200 Enterprise Operations	10.											0 11.
3300 Community Services Operations	11.											0 12.
3400 Bookstore Operations	12.											1,200 13.
4000 Facilities Acquisition and Construction	13.		1,200									163,283 14.
5000 Debt Service	14.							146,855	16,428			2,027,598 15.
Total (lines 1-14)	15. 584,958	203,173	328,103	264,396	285,378	74,820	0	146,855	16,428	123,487	0	

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)	2,068,565	62,300	0 1.
2. Special Education (Programs 200-230, 250, and 300-399)	280,685		2.
3. Vocational Education (Programs 270 and 540)	160,057		3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	4,838		4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	25,816		5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 69,014	6.
7. Number of FTE-Certified Teachers	58	7.
8. Number of FTE-Contract Teachers	0	8.

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6730 Equipment		3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	1,200	5.