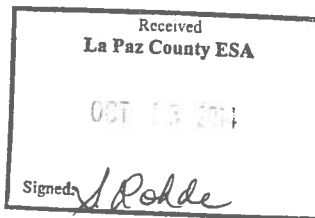




ANNUAL FINANCIAL REPORT

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
George Nault
Carolyn Glenn
Kevin Sholl

SIGNATURE/DATE
 George Nault, President - 10/15/2014
 Carolyn Glenn, Clerk - 10/15/2014
 Kevin Sholl, Member - 10/15/14

The Annual Financial Report file(s) for FY 2014 uploaded to the Arizona Department of Education's Web site on 10/15/14 contain(s) the data for the AFR described above.

John P. Pitarz
Superintendent Signature

Georgette DiCarlo
Business Manager Signature

Georgette DiCarlo
District Contact Employee

928-851-2213 Telephone Number
bouseschool@bouseschool.com E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 33)	\$ 606,170
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ 7,837
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 7,110

	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. Beginning Fund Balance (1)	102,007	13,346	0	6,507	0
2. 1110 Property Taxes	511,092	13,829			
3. 1140 Penalties and Interest on Taxes					
4. 1280 Revenue in Lieu of Taxes					
5. 1310 Tuition from Individuals					
6. 1320 Tuition from Other Arizona Districts					
7. 1330 Tuition from Out-of-State Districts					
8. 1340 Tuition from Other Private Sources (Other than Individuals)					
9. 1350 Tuition from Other Government Sources Within Arizona					
10. 1360 Tuition from Other Government Sources Outside Arizona					
11. 1410 Transportation Fees from Individuals					
12. 1420 Transportation Fees from Other Arizona Districts					
13. 1430 Transportation Fees from Out-of-State Districts					
14. 1440 Transportation Fees from Other Private Sources (Other than Individuals)					
15. 1450 Transportation Fees from Other Government Sources Within Arizona					
16. 1460 Transportation Fees from Other Government Sources Outside Arizona					
17. 1500 Investment Income	272	37			
18. Other (Specify) (2)					
19. Subtotal (lines 2-18)	511,364	13,866	0		0
20. 2110 County School Fund					
21. 2120 County Equalization Assistance					
22. 2210 Special County School Reserve Fund					
23. Other (Specify)					
24. Subtotal (lines 20-23)	0	0			
25. 3110 State Equalization Assistance	1,662	46			
26. 3120 Additional State Aid	9,332	259			
27. Other (Specify)					
28. Subtotal (lines 25-27)	10,994	305			0
29. 4100 Unrestricted Revenue Received Directly from the Federal Government					
30. 4200 Unrestricted Revenue Received from the Federal Government through the State					
31. 4500 Restricted Revenue Received from the Federal Government through the State					
32. 4700 Revenue Received from the Federal Government through Other Intermediate Agencies					
33. 4800 Revenue in Lieu of Taxes					
34. 4900 Revenue for/on Behalf of the District					
35. Other (Specify)					
36. Subtotal (lines 29-35)	0				0
37. Total Fund Revenue (lines 19, 24, 28, and 36)	522,358	14,171	0		0
38. 5100 Issuance of Bonds					
39. 5200 Fund Transfers-In	6,511				
40. Other (Specify)					
41. TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)	630,876	27,517	0	6,507	0
42. Total Expenditures	606,170	7,110			
43. 6900 Other Financing Uses and Other Items	4			6,507	
44. TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)	606,174	7,110	0	6,507	0
45. ENDING FUND BALANCE (line 41 minus line 44) (3)	24,702	20,407	0	0	0

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/13.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/14.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	139,685	43,284	1,622	18,128	28	208,569	202,747	176,178	15.1%
2000 Support Services										
2100 Students	2.	12,609	3,941				17,300	16,550	5,672	191.8%
2200 Instructional Staff	3.			825			1,000	825	5,199	-84.1%
2300 General Administration	4.		6,483	5,226	699	844	7,000	13,252	37,464	-64.6%
2400 School Administration	5.	32,396	9,604	6,995	273	36	59,000	49,304	36,347	35.6%
2500 Central Services	6.	40,712	10,844	77,050	216	62	131,500	128,884	88,465	45.7%
2600 Operation & Maintenance of Plant	7.	40,403	9,990	22,894	27,659	0	114,612	100,946	117,102	-13.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	25,000	8,379				35,200	33,379	34,911	-4.4%
610 School-Sponsored Cocurricular Activities	10.						0	0	0	0.0%
620 School-Sponsored Athletics	11.						0	0	0	0.0%
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.	290,805	92,525	114,612	46,975	970	574,181	545,887	501,338	8.9%
200 Special Education										
1000 Instruction	15.	10,853	3,543	1,331	864		29,100	16,591	19,196	-13.6%
2000 Support Services										
2100 Students	16.						0	0	5,937	-100.0%
2200 Instructional Staff	17.						0	0	0	0.0%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.						0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	10,853	3,543	1,331	864	0	29,100	16,591	25,133	-34.0%
400 Pupil Transportation	25.	12,613	9,481	7,093	9,220	5,285	37,500	43,692	30,132	45.0%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.						0	0	0	0.0%
Total Expenditures (lines 14, 24-27, 30-32)	33.	314,271	105,549	123,036	57,059	6,255	640,781	606,170	556,603	8.9%

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%)		12										
Interest Income		2,752										
Total Revenues (lines 1 and 2)		2,764										
Expenditures												
100 Regular Education												
1000 Instruction			2,447	408				5,942	2,855	0	--	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			2,447	408				5,942	2,855	0	--	
200 Special Education												
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			0	0				0	0	0	0.0%	
Other Programs (Specify)								0	0	0	0.0%	
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	1,307	2,764	2,447	408				5,942	2,855	0	--	1,216
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		5,502										
Interest Income		25										
Total Revenues (lines 17 and 18)		5,527										
Expenditures												
100 Regular Education												
1000 Instruction			4,282	700				10,086	4,982	1,493	233.7%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			4,282	700				10,086	4,982	1,493	233.7%	
200 Special Education												
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			0	0				0	0	0	0.0%	
Other Programs (Specify)								0	0	0	0.0%	
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	(2,817)	5,527	4,282	700				10,086	4,982	1,493	233.7%	(2,272)
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		5,502										
Interest Income		25										
Total Revenues (lines 33 and 34)		5,527										
Expenditures												
100 Regular Education												
1000 Instruction								24,629	0	7,191	-100.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)			0	0	0	0		24,629	0	7,191	-100.0%	
200 Special Education												
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			0	0	0	0		0	0	0	0.0%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify)								0	0	0	0.0%	
1000 Instruction								0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	19,037	5,527	0	0	0	0		24,629	0	7,191	-100.0%	24,564
Total Classroom Site Funds (lines 16, 32, and 48)	17,527	13,818	6,729	1,108	0	0		40,657	7,837	8,684	-9.8%	23,508

(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)											
1000 Instruction	2.		1,039	4,454				21,300	5,493	0	--
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.							2,688	0	86	-100.0%
2300, 2400, 2500, 2900 Administration	4.							1,000	0	0	0.0%
2600 Operation & Maintenance of Plant	5.							1,000	0	1,075	-100.0%
2700 Student Transportation	6.							5,200	0	0	0.0%
3000 Operation of Noninstructional Services	7.			1,015				1,100	1,015	0	--
4000 Facilities Acquisition and Construction	8.			602				3,000	602	0	--
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,039	6,071	0	0	0	35,288	7,110	1,161	512.4%

(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.	3,000	0	0		0	
6710 Land and Improvements	4.	0		0		0	
6720 Buildings and Improvements	5.	0		0		0	
6731 Furniture and Equipment	6.	8,700		0		0	
6734 Vehicles	7.	0		0		0	
6737 Technology-Related Hardware and Software	8.	10,000	7,240	0		0	
6831, 6832 Redemption of Principal	9.	0		0		0	
6841, 6842, 6850 Interest	10.	0		0		0	
Total amounts reported on lines 1 through 10 above for:							
Renovation	11.	0		0			
New Construction	12.	0		0		0	
Other	13.	3,000	0	0		0	
Total (lines 11-13)	14.	3,000	0	0	0	0	0

Funds 610, 630, and 695

1. New construction cost per square foot

\$ _____

2. Land acquisition costs

\$ _____

CAPITAL ASSETS AS OF JUNE 30, 2014	
Land and Improvements	\$94,935
Buildings and Improvements	\$1,638,000
Furniture, Equipment, Vehicles, and Technology	\$150,825
Construction in Progress	\$0
Total	\$1,883,760

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	REVENUE	FUND TRANSFERS	EXPENDITURES		ENDING FUND
	FUND BALANCE		(OUT)	BUDGET	ACTUAL	BALANCE
	ACTUAL	ACTUAL	6910 & 6930 (1)			ACTUAL
1.	(9,831)	9,075	(60)	26,864	301	(1,117)
2.	3,782	647		1,500	1,604	2,825
3.	(630)			0	(630)	0
4.	(1)			0	(1)	0
5.	0			0		0
6.	0			0		0
7.	0			0		0
8.	1,124			18,836	1,124	0
9.	0			0		0
10.	0			0		0
11.	0			0		0
12.	0			0		0
13.	0			0		0
14.	0			0		0
15.	1,850			6,336		1,850
16.	0			0		0
17.	6,237	15,336		39,221	259	21,314
18.	2,531	25,058	(60)	92,757	2,657	24,872

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.	0			0		0
20.	(8,185)	70,204		60,000	38,526	23,493
21.	0			0		0
22.	0			0		0
23.	(891)			0	(891)	0
24.	0			0		0
25.	3,127	7		0		3,134
26.	0			0		0
27.	0			0		0
28.	1,576	3		0		1,579
29.	(4,373)	70,214		60,000	37,635	28,206
30.	(1,842)	95,272	(60)	152,757	40,292	53,078

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	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	
020 Instructional Improvement	9,358	1,890		12,000	0	11,248
050 County, City, and Town Grants	0			0		0
071 Structured English Immersion (1)	0	0		0	0	0
072 Compensatory Instruction (1)	0	0		0	0	0
500 School Plant (Lease over 1 year)	0			0		0
505 School Plant (Lease 1 year or less)	213			215	0	213
506 School Plant (Sale)	368			370	0	368
515 Civic Center	14			15	0	14
520 Community School	0			0		0
525 Auxiliary Operations	0			0		0
526 Extracurricular Activities Fees Tax Credit	513			500	141	372
530 Gifts and Donations	6,655	324		7,100	0	6,979
535 Career & Tech. Ed. & Voc. Ed. Projects	0			0		0
540 Fingerprint	0			0		0
545 School Opening	0			0		0
550 Insurance Proceeds	0			0		0
555 Textbooks	65			65		65
565 Litigation Recovery	0			0		0
570 Indirect Costs	37		60	2,000	60	37
575 Unemployment Insurance	11,866	18		11,860	0	11,884
580 Teacherage	0			0		0
585 Insurance Refund	980	2		1,000	0	982
590 Grants and Gifts to Teachers	0			0		0
595 Advertisement	0			0		0
596 Joint Technical Education	0			0		0
620 Adjacent Ways	0	0		0		0
625 Soft Capital Allocation	6,507		(6,507)			0
630 Bond Building	0			0		0
639 Impact Aid Revenue Bond Building	0			0		0
640 School Plant-Special Construction	0			0		0
650 Gifts and Donations—Capital	0			0		0
660 Condemnation	0			0		0
665 Energy and Water Savings	0			0		0
686 Emergency Deficiencies Correction	0			0		0
690 Building Renewal	4,459	11		4,459	4,470	0
691 Building Renewal Grant	0			0		0
695 New School Facilities	0			0		0
700 Debt Service	0	0		0		0
720 Impact Aid Revenue Bond Debt Service	0			0		0
750 Permanent	0			0		0
850 Student Activities	0			0		0
Other	3,408	5,062		0	4,091	4,379
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance	0			0		0
955 Intergovernmental Agreements	0			0		0
9__ OPEB	0			0		0
9__	2,290	6		2,290		2,296

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	12,000	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	0	
Total Expenditures (lines 1-4)	12,000	0

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

DISTRICT NAME Bouse Elementary School District #26

COUNTY La Paz

CTDS NUMBER 150426000

- A. 1. Bonds Outstanding, June 30, 2014 \$0
2. FY 2014 Assessed Valuations and Tax Rates
- | | | | |
|--------------|---------------------|----------|---------------|
| a. Primary | <u>\$13,609,690</u> | Tax Rate | <u>4.5073</u> |
| b. Secondary | <u>\$</u> | Tax Rate | <u></u> |
3. Number of Schools 1
4. Actual Days in Session 144
5. Area of School District (Square Miles) 685
- (Report this WHETHER OR NOT district changed boundaries in FY 2014)

F. \$0

Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391, added by Laws 2014, Ch. 118)

B. 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.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$239,441</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$23,532</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$192,112</u>
4. Support Services—Students (Function 2100)	<u>\$16,550</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$134,921</u>
6. Total Current Expenditures	<u>\$606,556</u>

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

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 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>\$128,884</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$101,541</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$26,833</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$0</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$0</u>
b. Food Service (Fund 510)	<u>\$10,192</u>

OTHER

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

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

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

Areas of Identification [A.R.S. §15-203(A)(15)]

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

B. 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

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

Actual Expenditures for all Gifted Programs:

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

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	10,000
2. Federal Audit Expenditures - All Funds	6330	0

C. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	0	
2. Emotional Disability	0	
3. Hearing Impairment	0	
4. Other Health Impairments	0	
5. Specific Learning Disability	29,100	16,591
6. Mild, Moderate, or Severe Intellectual Disability	0	
7. Multiple Disabilities	0	
8. Multiple Disabilities with Severe Sensory Impair.	0	
9. Orthopedic Impairment	0	
10. Developmental Delay	0	
11. Preschool Severe Delay	0	
12. Speech/Language Impairment	0	
13. Traumatic Brain Injury	0	
14. Visual Impairment	0	
15. Subtotal (lines 1-14)	29,100	16,591
16. Gifted Education	0	
17. Remedial Education	0	
18. ELL Incremental Costs	0	
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	0	
21. Career Education	0	
22. Total (lines 15-21)	29,100	16,591

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 \$ 0

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2014 \$ 0

I. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
			0
			0
0	0	0	0

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	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.	21,939	4,183	851	3,718	23,416						54,107	1.
2000 Support Services													
2100 Students	2.											0	2.
2200 Instructional Staff	3.			112	1,522							1,634	3.
2300 General Administration	4.											0	4.
2400 School Administration	5.											0	5.
2500, 2900 Central Services, Other	6.			60								60	6.
2600 Operation and Maintenance of Plant	7.	580	1,112	10,582								12,274	7.
2700 Student Transportation	8.	231	35									266	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	3,706	590	996	11,826	11,206				572		28,896	9.
3200 Enterprise Operations	10.											0	10.
3300 Community Services Operations	11.											0	11.
3400 Bookstore Operations	12.											0	12.
4000 Facilities Acquisition and Construction	13.					602						602	13.
5000 Debt Service	14.											0	14.
Total (lines 1-14)	15.	26,456	5,920	12,601	17,066	35,224	0	0	0	572	0	97,839	15.

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)	105,907	25,453	0
2. Special Education (Programs 200-230, 250, and 300-399)	7,766	0	0
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	1,058
7. Number of FTE-Certified Teachers		2
8. Number of FTE-Contract Teachers		0

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

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

Property Detail for Function 4000 (Funds 020-799)

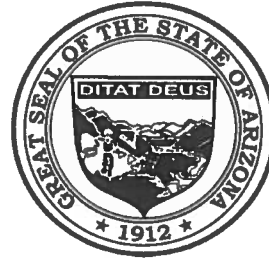
1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	602
4. Total (lines 1-3)	602
5. 6450 Construction	0

DISTRICT NAME Bouse Elementary School District #26

COUNTY La Paz

CTDS NUMBER 150426000

**FY 2014
STATE OF ARIZONA**



**SUPPLEMENT TO
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER
(A.R.S. §15-910.01)
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

DISTRICT NAME Bouse Elementary School District #26

COUNTY La Paz

CTDS NUMBER 150426000

**MAINTENANCE AND OPERATION FUND (001) EXPENDITURES
FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals	
						Budget	Actual
520 Special K-3 Program Override							
1000 Instruction 1.						0	0 1.
2000 Support Services							
2100 Students 2.						0	0 2.
2200 Instructional Staff 3.						0	0 3.
2300 General Administration 4.						0	0 4.
2400 School Administration 5.						0	0 5.
2500 Central Services 6.						0	0 6.
2600 Operation & Maintenance of Plant 7.						0	0 7.
2900 Other 8.						0	0 8.
3000 Operation of Noninstructional Services 9.						0	0 9.
Total (lines 1-9) (must agree with the AFR page 2, line 27) 10.	0	0	0	0	0	0	0 10.
540 Joint Career and Technical Ed. and Vocational Ed. Center							
1000 Instruction 11.						0	0 11.
2000 Support Services							
2100 Students 12.						0	0 12.
2200 Instructional Staff 13.						0	0 13.
2300 General Administration 14.						0	0 14.
2400 School Administration 15.						0	0 15.
2500 Central Services 16.						0	0 16.
2600 Operation & Maintenance of Plant 17.						0	0 17.
2900 Other 18.						0	0 18.
3000 Operation of Noninstructional Services 19.						0	0 19.
Total (lines 11-19) (must agree with the AFR page 2, line 31) 20.	0	0	0	0	0	0	0 20.

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

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		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES										
<i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

**ENGLISH LANGUAGE LEARNERS
STRUCTURED ENGLISH IMMERSION FUND (071) AND COMPENSATORY INSTRUCTION FUND (072)—REVENUES, EXPENDITURES, AND FUND BALANCE**

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 1 and 2)		0									
Expenditures											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 6, line 3)	0	0	0	0	0	0	0	0	0	0	0
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 14 and 15)		0									
Expenditures											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 6, line 4)	0	0	0	0	0	0	0	0	0	0	0

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

150426000

I certify that the Annual Financial Report of Bo Bouse Elementary School County, for fiscal year 2014 was approved by the Governing Board on _____, 2014, and that the complete Annual Financial Report may be reviewed by contacting Mr. Petoskey at the District Office, telephone 928-851-2213 _____, during normal business hours.

1. Average Daily Membership

Attending
Resident

2013

2014

2. 2014 Tax Rates:

Primary
4.5073

Secondary
0.0000

ADE/AG 41-202S Rev. 8/14-FY 2014

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				574,181	545,887	
Special Education				29,100	16,591	
Pupil Transportation				37,500	43,692	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	102,007	522,358	6,507	640,781	606,170	24,702
Classroom Site Funds	17,527	13,818		40,657	7,837	23,508
Instructional Improvement	9,358	1,890		12,000	0	11,248
Unrestricted Capital Outlay	13,346	14,171	0	35,288	7,110	20,407
Soft Capital Allocation	6,507		(6,507)			0
Adjacent Ways	0	0	0	0	0	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
Building Renewal	4,459	11		4,459	4,470	0
New School Facilities	0	0		0	0	0
Federal Projects	2,531	25,058	(60)	92,757	2,657	24,872
State Projects	(4,373)	70,214		60,000	37,635	28,206
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	581	0	0	585	0	581
Food Service	13,807	21,378	0	0	28,195	6,990
Civic Center	14	0	0	15	0	14
Community School	0	0	0	0	0	0
Auxiliary Operations	0	0	0	0	0	0
Extracurricular Activities Fees	513	0	0	500	141	372
Gifts and Donations	6,655	324	0	7,100	0	6,979
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	0	0	0	0	0	0
Textbooks	65	0	0	65	0	65
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	37	0	60	2,000	60	37
Unemployment Insurance	11,866	18	0	11,860	0	11,884
Teacherage	0	0	0	0	0	0
Insurance Refund	980	2	0	1,000	0	982
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Emergency Deficiencies Correction	0	0	0	0	0	0
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	5,698	5,068	0	2,290	4,091	6,675

AFR Instructions

Page	Reference	Instructions
Instructions		<p>These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p>
Reconciling		<p>All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2014. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2014, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.</p>
Budget Amounts		<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2014 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>
Reporting Sub-funds		<p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override then that sub-fund's activity should be included in the reported amounts for Fund 610—Unrestricted Capital Outlay.</p> <p>Revenues must include cash receipts through June 30, 2014, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements received for meals served in FY 2014; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2014; 4) FY 2014 CSF revenues received; 5) FY 2014 state aid apportionment rollover payments made in the beginning of July 2014 (FY 2015), pursuant to Laws 2013, 1st Special Session, Ch. 1, §129. <p>In addition, revenues must include any cash receipts of FY 2014 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2013 Statewide recalculation adjustments made in October 2013, as described in School Finance Memorandum 14-016.</p>
Expenditure General		<p>Expenditures must include cash disbursements through June 30, 2014, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2014, for goods and services received on or before June 30, 2014.</p>
Cover	Name, County, CTDS Number	<p>The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.</p>

AFR Instructions

Page	Reference	Instructions
	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.
1	SCA Fund 625	Pursuant to Laws 2013, 1st Special Session, Ch. 3, §§28 and 49, the ending fund balance and any cash balance remaining in the Soft Capital Allocation (SCA) Fund at the end of fiscal year 2013 must have been transferred to the Maintenance and Operation (M&O) or Unrestricted Capital Outlay (UCO) Funds in FY 2014. No transactions other than the transfer(s) recorded to close out the fund should be recorded in the SCA Fund for FY 2014. However, if the district already recorded the transfers in FY 2013 to close the SCA Fund no activity should be reported on any of the lines for the SCA Fund in FY 2014. No delinquent taxes or interest should have been allocated to the SCA Fund in FY 2014. If such allocations were made, they should be reversed by journal entry and recorded in the M&O or UCO Fund instead.
1	Line 1	The beginning fund balances at July 1, 2013, should be the ending balances reported on the AFR for FY 2013, if the ending balances were reported correctly, or the district may compute them as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/13. Plus: Accrued revenues as of 6/30/13, received during the 60-day period following 6/30/13. Less: Payments made during the 60-day period following 6/30/13, for goods and services received on or before 6/30/13, but not paid for by that date.
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2013, and June 30, 2014, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Lines 5 through 16	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Lines 25 and 26	The amounts reported on these lines (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts shown on the most recent, ADE report, APOR 64-1.
1	Line 29	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5.
1	Line 39	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate taxes.
		In FY 2014, this line should also include any amounts transferred from the SCA Fund to the M&O and/or UCO Funds to close out the SCA Fund.
1	Line 42	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 33 and page 4, line 10, respectively. Expenditures must be entered for the Adjacent Ways and Debt Service Funds here and on page 6, line 26 and line 38, respectively.
1	Line 43	In FY 2014, report the amount transferred from the SCA Fund to the M&O and/or UCO Funds to close out the SCA Fund. However, if the district made this transfer in FY 2013, no amounts should be reported on any line for the SCA Fund in FY 2014.
1	Line 45	The FY 2014 ending fund balance for the SCA Fund must be zero. The SCA Fund will not be included on the FY 2015 AFR.

AFR Instructions

Page	Reference	Instructions
2	Lines 12 and 13	Program 630 and Programs 700, 800, 900 budget amounts were reported in total on the expenditure budget; however, they should be presented separately for AFR purposes. Formulas are not included to pull amounts from the Expenditure Budget, therefore, budgeted amounts for these lines must be entered manually.
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (0111-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures from the UCO (610), Bond Building (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total expenditures for the UCO Fund are included in the table above, and total expenditures for each of the remaining funds will be included in the Other Funds table on page 6. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 1-10, the amount should be reported as "Other." Therefore, the budgeted and actual expenditures for each fund reported on lines 1-10 must agree to the total amounts reported on line 14, by fund.
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, and 695. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the anticipated total cost of all projects upon completion by the anticipated total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2014. Assets with costs below \$5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than \$5,000. Do not include stewardship list items in these amounts.
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2014. This amount will not appear on the capital assets list as of June 30, 2014, as these amounts are not recorded on the list until the project(s) is completed.
5	Fund Transfers (Out) 6910 & 6930	Transfers-out must be entered as negative numbers (with a minus) on this page. Transfer amounts should not be included in the actual expenditures column.

AFR Instructions

Page	Reference	Instructions
6	Other Funds—SCA Line 27	No revenues or expenditures should be recorded in the SCA (625) Fund for FY 2014. Only transfers-out to close out the fund should be recorded. The FY 2014 ending fund balance for the SCA Fund must be zero. The SCA Fund will not be included on the FY 2015 AFR.
6	Other Funds—Bond Building and New School Facilities Lines 28 & 37	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures reported on page 4 for the required capital expenditure detail and any other expenditures from these funds.
6	Fund Transfers In (Out) 5200 (6930)	Transfer amounts should not be included in the actual revenue and expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section B— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.
7	Section C— Current Expenditures by Category	A.R.S. §15-255 requires the Superintendent of Public Instruction's Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the "per pupil" amounts based on the total current expenditures reported on lines 1 through 5 in this section. Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, land and improvements, buildings and improvements, furniture, equipment, technology, vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).

AFR Instructions

Page	Reference	Instructions
7	Section F—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	<p>A.R.S. §35-391, added by Laws 2014, Ch. 118 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as:</p> <p>(a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured.</p> <p>(b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value.</p> <p>(c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device.</p> <p>(d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.</p>
8	Section A— Enrollment of Gifted Pupils	The total unduplicated enrollment reported in Section B cannot be greater than the total duplicated enrollment reported in Section A.
8	Section C— Special Education Programs by Type	<p>Report all M&O monies spent for special education (Program 200) operational expenditures in the Actual column to assist ADE in the maintenance of effort calculations for all special education expenditures. The actual amounts allocated to individual programs should be calculated by the same method used to allocate individual program costs to the budget. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p>
8	Section E— Expenditures for Audit Services	<p>Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On Line E.1, enter the actual M&O Fund expenditures paid in FY 2014 related to nonfederal program and compliance audits.</p> <p>On Line E.2, enter the total <u>actual</u> federal audit service expenditures paid in FY 2014 from all <u>funds</u>.</p>
8	Sections G and H	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on these lines.
8	Section I—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including operations, capital, and debt.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9.</p>

AFR Instructions

Page	Reference	Instructions
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS data is also used by researchers and government policymakers to address important education policy and research issues.
9	Additional Information for NPEFS Reporting	Report all expenditures from funds 020 through 799 . The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in the NPEFS.
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay and Career Ladder addenda), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and contract teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2013 and FY 2014 from ADE's ADM Attending Summary reports (ADMS 45-2). Obtain total Resident ADM for FY 2013 and FY 2014 from the Recalculated State Aid ADM Counts reports (ADMS 46-1), 100th-day counts. Both reports are available on ADE's Web site at the link below: www.ade.az.gov/districts
Summary	Soft Capital Allocation	No revenues or expenditures should be recorded in the Soft Capital Allocation Fund for FY 2014. Only transfers-out to close out the fund should be recorded.
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 32 and 33.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 5, State Projects, line 29.

AFR Instructions

Page	Reference	Instructions
Summary	School Plant Funds	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 6, Other Funds, lines 5 through 7, and 30.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 31.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 42 and the other Internal Service Funds on AFR page 6, line 4.
Supplement Page 1	Program 520 Special K-3 Program Overrides	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 1-9. Do not include expenditures from any Special Program Override approved pursuant to A.R.S. §15-482 for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 4, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.

Helpful Hints for Using the AFR Forms in Excel

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Office of the Auditor General or the ADE. Row height, column width, and cell format may be modified without unprotecting the sheet. Grid lines have been turned off in order to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing of the spreadsheet. Significant

File Integrity

Please keep the following in mind when using the forms in Excel to ensure that the district's data can be properly processed by ADE:

- File names should **not** be changed. If the file names are changed, the files may not appropriately link to each other.
- Rows and columns should **not** be added to or deleted from the forms
- Information should **not** be copied and pasted from prior year's forms, as it can cause merged cells to unmerge and may result in duplicate reporting of expenditures, and/or the value being placed into a cell reference that is different than where ADE's processing system is expecting it, and
- Sheet tabs should **not** be renamed.

*** If care with an Excel version newer than Excel 2002 should cover the file in the "Excel*

Printing

The Excel files have been formatted to print on legal size paper (8 ½" by 14"), except for the Instructions, AFR Summary, and Current Expenditures by School reporting page which are formatted to print on 8 ½" x 11" paper. If your printer's settings are different from those used to set up the files, a little experimentation may be needed to get each sheet to print on one page. Users should try changing the "scaling" under page setup if needed.

- To print the entire file including the instructions—Select File/Print/Entire Workbook
- To print one page—Select File/Print/Active Sheets
- To print a group of pages (for example to print all sheets without the instructions)—Click on the Excel tab for the first page to be printed and hold the Shift key while clicking on the Excel tab for the last page to be printed – this selects the sheets as a group. Then select File/Print/Active Sheets

If you have any questions or suggestions for improving the forms in future years, please asd@azauditor.gov.

FOOD SERVICE

		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	13,807	1.
REVENUES			
1500 Investment Income	2.	212	2.
1600 Food Service	3.	2,094	3.
Other Local _____	4.		4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	19,072	5.
4900 Revenue for/on Behalf of the District	6.		6.
TOTAL REVENUE (lines 2-6)	7.	21,378	7.
5200 Fund Transfers-In	8.		8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	35,185	9.

A. Number of operating months 11

	B. Number of Meals Served			
	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	4,292.00	4,682.00	0.00	0.00
b. Program Adults/Adult Workers	10.00	273.00	0.00	0.00
c. Other	2.00	319.00	0.00	0.00
2. Served at Other Locations				
a. Reimbursable Meals Only	0.00	0.00	0.00	0.00
b. Program Adults/Adult Workers	0.00	0.00	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	0.30	0.30	0.00	
2. Reduced lunch	0.40	0.40	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.50	0.50	0.00	1.81
5. Paid lunch	0.80	0.80	0.00	0.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program
 Charge to children per 1/2 pint milk unit _____
 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 _____
TOTAL EXPENDITURES (lines 10-23)
 6910 Indirect Costs
 6930 Fund Transfers-Out
TOTAL EXPENDITURES & OTHER USES
 (lines 24-26)
ENDING FUND BALANCE (line 9 minus line 27) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	2,637	25,000	
11.	385	8,378	
12.	2,465		
13.	149		
14.			
15.			
16.	453		
17.	3,286		
18.			
19.	8,078		
20.			
21.			
22.	10,192		1,015
23.	592		
24.	0	33,378	1,015
25.			
26.			
27.	28,237		
28.	6,948		

E. Detail of Food Service Management Company Expenditures

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

(1) Includes Food Service Fund revolving account cash balance of _____ \$0 at 7/1/13 or \$ _____ at 6/30/14, as applicable.

R. WORK SHEET FOR FY 2015 STUDENT SUCCESS FUND
(A.R.S. §15-917, as amended by Laws 2014, Ch. 17, §§5 and 17)

Part I

Achievement Profile	Improvement Category (1)	Student Success Funding Multiplier	Eligible Scores	Student Success Funding Amount
Exceeds proficiency	Superior improvement	\$24.50	x 0.00 =	0.00
Exceeds proficiency	Strong improvement	\$12.25	x 2.00 =	24.50
Exceeds proficiency	Below-average improvement	\$7.75	x 1.00 =	7.75
Meets proficiency	Superior improvement	\$18.25	x 3.00 =	54.75
Meets proficiency	Strong improvement	\$9.25	x 9.00 =	83.25
Meets proficiency	Below-average improvement	\$6.00	x 8.00 =	48.00
Approaches proficiency	Superior improvement	\$39.75	x 0.00 =	0.00
Approaches proficiency	Strong improvement	\$20.00	x 2.00 =	40.00
Falls far below proficiency	Superior improvement	\$61.25	x 0.00 =	0.00
Falls far below proficiency	Strong improvement	\$30.50	x 0.00 =	0.00
Total				258.25

Part II

A. Prior year district attending ADM in tested grades (2)	24.37
B. Per tested ADM amount (Part I, Total/Part II, line A)	10.596
C. Prior year district attending ADM in untested grades (2)	7.20
D. Total untested ADM amount (Part II, line B x line C)	76.24
E. Number of high school graduates from the prior year	0
F. Amount to be allocated for the Student Success Fund (Sum of Part I, Total, and Part II, lines D and E) (on Budget, page 6, Other Funds, line 4)	\$21.50
	<u>334.49</u>

(1) Improvement Categories:

"Superior improvement" means a measurement of academic gain within or equal to the top seventeen per cent for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes.

"Strong improvement" means an above-average measurement of academic gain for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes, and that is below a determination of superior improvement.

"Below-average improvement" means a below-average measurement of academic gain for individual students that is used to calculate school and school district achievement profiles pursuant to section 15-241, subsection H, Arizona Revised Statutes. Also, a student in a tested grade that does not receive a measurement of academic gain is considered to demonstrate below-average improvement.

(2) Tested and Untested Grades

"Tested grades" means grades three through eight and grade ten.

"Untested grades" means kindergarten programs and grades one, two, nine and eleven.