

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070297000

I certify that the Annual Financial Report of Deer Valley Unified School District, Maricopa County, for fiscal year 2014 was approved by the Governing Board on October 14, 2014, and that the complete Annual Financial Report may be reviewed by contacting Jim Migliorino at the District Office, telephone 623-445-4958, during normal business hours.

1. Average Daily Membership

Attending	2013	32,842,044	2014	32,286,454
Resident		32,573,370		31,963,148
2. 2014 Tax Rates:	Primary	Secondary		
	4.2140	1.3733		

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				134,181,561	130,880,511	
Special Education				32,002,000	33,741,944	
Pupil Transportation				10,946,000	10,725,077	
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				1,131,651	1,131,709	
Maintenance and Operation Total	9,937,341	175,878,836	0	178,261,212	176,479,241	9,336,936
Classroom Site Funds	3,932,766	11,288,641		14,063,714	10,206,404	5,015,003
Instructional Improvement	1,315,612	1,934,058		1,590,000	2,113,426	1,136,244
Unrestricted Capital Outlay	13,055,826	114,518	0	15,872,149	6,791,145	6,379,199
Soft Capital Allocation	0		0			0
Adjacent Ways	15,358	331,365	0	350,000	344,608	2,115
Bond Building	11,696,654	34,648,000	0	28,000,000	20,095,308	26,249,346
Other Capital Funds	1,329,534	282,079	0	50,000	0	1,611,613
Building Renewal	0	0		0	0	0
New School Facilities	1,708,398	7,218		0	0	1,715,616
Federal Projects	1,026,530	14,564,904	(509,721)	15,661,000	14,109,934	971,779
State Projects	14,043	474,380		586,000	465,102	23,321
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	104	369,746		369,849	369,850	0
Compensatory Instruction	14,726	0		14,726	0	14,726
School Plant Funds	99,129	16,102	0	0	0	115,231
Food Service	519,206	11,551,585	(1,064,456)	10,552,488	10,552,488	453,847
Civic Center	2,685,698	1,817,476	0	1,500,000	2,106,190	2,396,984
Community School	5,059,464	7,668,527	0	7,000,000	8,700,657	4,027,334
Auxiliary Operations	823,477	1,607,089	0	1,200,000	1,469,197	961,369
Extracurricular Activities Fees	992,401	920,881	0	900,000	798,810	1,114,472
Gifts and Donations	537,618	730,059	0	600,000	650,632	617,045
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	6,492	0	20,000	6,492	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	98,647	13,750	0	100,000	27,453	84,944
Textbooks	101,773	31,033	0	60,000	12,116	120,690
Litigation Recovery	70,349	330	0	50,000	0	70,679
Indirect Costs	958,823	13,773	1,574,177	1,400,000	1,380,915	1,165,858
Unemployment Insurance	14,979	70	0	2,000	0	15,049
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	3,929,348	1,158,893	0	2,000,000	2,117,038	2,971,203
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	3,493,646	31,854,829	0	32,082,856	30,366,199	4,982,276
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	1,494,639	4,161,067			4,042,975	1,612,731
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	0	434,363	0	700,000	434,363	0

DISTRICT NAME Deer Valley Unified

COUNTY Maricopa

CTDS NUMBER 070297000



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

SIGNATURE/DATE

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

Superintendent Signature

Jim Migliorino
District Contact Employee

Business Manager Signature

623-445-4958
Telephone Number

jim.migliorino@dvsd.org
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$	<u>176,479,241</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$	<u>10,206,404</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>6,791,145</u>

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) Negative interest income plus misc refunds

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.	9,937,341	13,055,826	15,358	0	3,493,646
2.	79,854,886	55,113	330,704		31,680,725
3.	869,717				
4.					
5.	239,468				
6.	166,215	12,131			31,108
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.		46,227			142,996
18.	74,957		661		
19.	81,205,243	113,471	331,365		31,854,829
20.					
21.	8,511,732	1,047			
22.					
23.					
24.	8,511,732	1,047			
25.	69,266,942				
26.	16,894,919	0			
27.					
28.	86,161,861	0			0
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.	0				0
37.	175,878,836	114,518	331,365		31,854,829
38.					
39.					
40.					
41.	185,816,177	13,170,344	346,723	0	35,348,475
42.	176,479,241	6,791,145	344,608		30,366,199
43.					
44.	176,479,241	6,791,145	344,608	0	30,366,199
45.	9,336,936	6,379,199	2,115	0	4,982,276

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 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 \$10,000 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.	58,495,433	20,574,175	1,240,347	877,101	62,340	83,523,561	81,249,396	83,211,134	-2.4%
2000 Support Services										
2100 Students	2.	4,069,373	1,408,463	95,069	24,669	315	5,423,000	5,597,889	5,629,399	-0.6%
2200 Instructional Staff	3.	1,774,014	714,537	200,102	99,116	2,933	3,644,000	2,790,702	3,159,782	-11.7%
2300 General Administration	4.	365,151	100,832	688,470	13,904	11,145	1,095,000	1,179,502	853,449	38.2%
2400 School Administration	5.	8,140,993	2,458,394	177,939	24,364	4,089	10,383,000	10,805,779	10,864,832	-0.5%
2500 Central Services	6.	4,329,002	1,352,254	809,250	106,409	121,810	6,340,000	6,718,725	6,708,648	0.2%
2600 Operation & Maintenance of Plant	7.	8,142,621	3,298,827	5,900,681	4,969,907	2,604	23,562,000	22,314,640	24,327,962	-8.3%
2900 Other	8.	0	0	76	1,883	6,585	10,000	8,544	8,200	4.2%
3000 Operation of Noninstructional Services	9.	155,475	56,481	2,564	814	0	201,000	215,334	206,144	4.5%
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	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	85,472,062	29,963,963	9,114,498	6,118,167	211,821	134,181,561	130,880,511	134,969,550	-3.0%
200 Special Education										
1000 Instruction	15.	15,318,939	5,513,666	2,618,140	489,302	30,310	22,748,000	23,970,357	22,724,603	5.5%
2000 Support Services										
2100 Students	16.	6,622,368	1,839,226	502,870	0	0	8,710,000	8,964,464	8,661,041	3.5%
2200 Instructional Staff	17.	457,932	88,087	127,085	4,533	129,486	544,000	807,123	549,356	46.9%
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.	22,399,239	7,440,979	3,248,095	493,835	159,796	32,002,000	33,741,944	31,935,000	5.7%
400 Pupil Transportation	25.	5,267,889	2,451,911	606,352	2,398,925		10,946,000	10,725,077	10,485,000	2.3%
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.	846,272	211,568	25,480	48,322	67	1,131,651	1,131,709	0	--
Total Expenditures (lines 14, 24-27, 30-32)	33.	113,985,462	40,068,421	12,994,425	9,059,249	371,684	178,261,212	176,479,241	177,389,550	-0.5%

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%)		2,254,347										
Interest Income		0										
Total Revenues (lines 1 and 2)		2,254,347										
Expenditures												
100 Regular Education												
1000 Instruction			1,562,745	298,208				1,938,467	1,860,953	1,372,340	35.6%	
2100 Support Services - Students			1,120	218				0	1,338	581	130.3%	
2200 Support Services - Instructional Staff			63,869	12,271				83,000	76,140	42,513	79.1%	
Program 100 Subtotal (lines 4-6)			1,627,734	310,697				2,021,467	1,938,431	1,415,434	36.9%	
200 Special Education												
1000 Instruction			336,270	64,217				443,000	400,487	273,172	46.6%	
2100 Support Services - Students			23,264	4,439				31,000	27,703	21,125	31.1%	
2200 Support Services - Instructional Staff			6,711	1,317				7,000	8,028	953	742.4%	
Program 200 Subtotal (lines 8-10)			366,245	69,973				481,000	436,218	295,250	47.7%	
Other Programs (Specify)												
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	498,167	2,254,347	1,993,979	380,670				2,502,467	2,374,649	1,710,684	38.8%	377,865
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		4,508,693										
Interest Income		8,060										
Total Revenues (lines 17 and 18)		4,516,753										
Expenditures												
100 Regular Education												
1000 Instruction			2,451,950	455,099				4,815,493	2,907,049	2,263,687	28.4%	
2100 Support Services - Students			3,578	687				0	4,265	32,935	-87.1%	
2200 Support Services - Instructional Staff			92,856	17,122				207,000	109,978	65,784	67.2%	
Program 100 Subtotal (lines 20-22)			2,548,384	472,908				5,022,493	3,021,292	2,362,406	27.9%	
200 Special Education												
1000 Instruction			504,629	93,748				1,098,000	598,377	431,997	38.5%	
2100 Support Services - Students			36,600	6,837				76,000	43,437	75,228	-42.3%	
2200 Support Services - Instructional Staff			6,834	1,312				17,000	8,146	0	--	
Program 200 Subtotal (lines 24-26)			548,063	101,897				1,191,000	649,960	507,225	28.1%	
Other Programs (Specify)												
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	2,125,180	4,516,753	3,096,447	574,805				6,213,493	3,671,252	2,869,631	27.9%	2,970,681
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		4,508,693										
Interest Income		8,848										
Total Revenues (lines 33 and 34)		4,517,541										
Expenditures												
100 Regular Education												
1000 Instruction			2,491,951	475,807	42,204	282,561		4,088,754	3,292,523	2,490,183	32.2%	
2100 Support Services - Students			1,670	325				0	1,995	1,016	96.4%	
2200 Support Services - Instructional Staff			184,728	33,973				364,000	218,701	83,993	160.4%	
Program 100 Subtotal (lines 36-38)			2,678,349	510,105	42,204	282,561		4,452,754	3,513,219	2,575,192	36.4%	
200 Special Education												
1000 Instruction			500,377	95,600				823,000	595,977	467,910	27.4%	
2100 Support Services - Students			34,686	6,620				59,000	41,306	36,210	14.1%	
2200 Support Services - Instructional Staff			8,336	1,665				13,000	10,001	1,631	513.2%	
Program 200 Subtotal (lines 40-42)			543,399	103,885	0	0		895,000	647,284	505,751	28.0%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction								0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)								0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	1,309,419	4,517,541	3,221,748	613,990	42,204	282,561		5,347,754	4,160,503	3,080,943	35.0%	1,666,437
Total Classroom Site Funds (lines 16, 32, and 48)	3,932,766	11,288,641	8,312,174	1,569,465	42,204	282,561	0	14,063,714	10,206,404	7,661,258	33.2%	5,015,003

(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)	0	409,786	3,442,581	0	0	89	0	3,852,456	3,246,872	18.7%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	388	400,564	3,819,122			575,417	13,662,149	4,795,491	3,381,120	41.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	1,522	11,837	29,129			59,047	80,000	101,535	26,241	286.9%
2300, 2400, 2500, 2900 Administration	3,211		304,287		0	1,161,922	1,730,000	1,469,420	1,523,033	-3.5%
2600 Operation & Maintenance of Plant			244,950			1,285	200,000	246,235	57,908	325.2%
2700 Student Transportation			107,228			71,236	200,000	178,464	181,751	-1.8%
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition and Construction							0	0	77,500	-100.0%
5000 Debt Service							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	5,121	412,401	4,504,716	0	0	1,868,907	15,872,149	6,791,145	5,247,553	29.4%

(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

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	200,000		0	38,180	0	
6200 Employee Benefits	50,000		0	7,139	0	
6450 Construction Services	0		21,000,000	9,365,921	0	
6710 Land and Improvements	0	24,186	0	646,903	0	
6720 Buildings and Improvements	0	105,996	7,000,000	10,013,611	0	
6731 Furniture and Equipment	2,010,000	1,761,049	0	163	0	
6734 Vehicles	200,000	0	0	0	0	
6737 Technology-Related Hardware and Software	2,750,000	2,551,875	0	10,610	0	
6831, 6832 Redemption of Principal	0	79,838	0	12,781	0	
6841, 6842, 6850 Interest	0	15,381	0	0	0	
Total amounts reported on lines 1 through 10 above for:						
Renovation	0	0	14,000,000	12,880,108		
New Construction	0	0	0	883,397	0	
Other	5,210,000	4,538,325	14,000,000	6,331,803	0	
Total (lines 11-13)	5,210,000	4,538,325	28,000,000	20,095,308	0	

Funds 610, 630, and 695

1. New construction cost per square foot

\$ N/A

2. Land acquisition costs

\$ N/A

CAPITAL ASSETS AS OF
JUNE 30, 2014

Land and Improvements	\$98,564,513	1.
Buildings and Improvements	\$481,071,325	2.
Furniture, Equipment, Vehicles, and Technology	\$44,217,838	3.
Construction in Progress	\$3,791,788	4.
Total	\$627,645,464	5.

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.	0	4,376,869	(206,691)	5,611,000	4,540,683	(370,505)
2.	0	467,505	(29,261)	686,000	572,625	(134,381)
3.				0		0
4.				0		0
5.	0	178,449	(1,548)	281,000	213,286	(36,385)
6.				0		0
7.				0		0
8.		4,792,861	(243,744)	5,087,000	4,769,950	(220,833)
9.				0		0
10.				0		0
11.				0		0
12.	0	371,004	(17,580)	397,000	373,151	(19,727)
13.				0		0
14.	633,832	1,075,027		364,000	201,079	1,507,780
15.	754,505	326,719		500,000	800,000	281,224
16.				0		0
17.	(361,807)	2,976,470	(10,897)	2,735,000	2,639,160	(35,394)
18.	1,026,530	14,564,904	(509,721)	15,661,000	14,109,934	971,779

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.	8,080	251,932		261,000	248,552	11,460
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.				0		0
28.	5,963	222,448		325,000	216,550	11,861
29.	14,043	474,380		586,000	465,102	23,321
30.	1,040,573	15,039,284	(509,721)	16,247,000	14,575,036	995,100

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.

	1.	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	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	1,315,612	1,934,058		1,590,000	2,113,426	1,136,244	1.
050 County, City, and Town Grants	2.						0	2.
071 Structured English Immersion (1)	3.	104	369,746		369,849	369,850	0	3.
072 Compensatory Instruction (1)	4.	14,726	0		14,726	0	14,726	4.
500 School Plant (Lease over 1 year)	5.				0		0	5.
505 School Plant (Lease 1 year or less)	6.				0		0	6.
506 School Plant (Sale)	7.	99,129	16,102		0		115,231	7.
515 Civic Center	8.	2,685,698	1,817,476		1,500,000	2,106,190	2,396,984	8.
520 Community School	9.	5,059,464	7,668,527		7,000,000	8,700,657	4,027,334	9.
525 Auxiliary Operations	10.	823,477	1,607,089		1,200,000	1,469,197	961,369	10.
526 Extracurricular Activities Fees Tax Credit	11.	992,401	920,881		900,000	798,810	1,114,472	11.
530 Gifts and Donations	12.	537,618	730,059		600,000	650,632	617,045	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0	13.
540 Fingerprint	14.	0	6,492		20,000	6,492	0	14.
545 School Opening	15.				0		0	15.
550 Insurance Proceeds	16.	98,647	13,750		100,000	27,453	84,944	16.
555 Textbooks	17.	101,773	31,033		60,000	12,116	120,690	17.
565 Litigation Recovery	18.	70,349	330		50,000	0	70,679	18.
570 Indirect Costs	19.	958,823	13,773	1,574,177	1,400,000	1,380,915	1,165,858	19.
575 Unemployment Insurance	20.	14,979	70		2,000	0	15,049	20.
580 Teacherage	21.				0		0	21.
585 Insurance Refund	22.				0		0	22.
590 Grants and Gifts to Teachers	23.				0		0	23.
595 Advertisement	24.				0		0	24.
596 Joint Technical Education	25.	3,929,348	1,158,893		2,000,000	2,117,038	2,971,203	25.
620 Adjacent Ways	26.	15,358	331,365		350,000	344,608	2,115	26.
625 Soft Capital Allocation	27.	0		0			0	27.
630 Bond Building	28.	11,696,654	34,648,000		28,000,000	20,095,308	26,249,346	28.
639 Impact Aid Revenue Bond Building	29.				0		0	29.
640 School Plant-Special Construction	30.				0		0	30.
650 Gifts and Donations—Capital	31.				0		0	31.
660 Condemnation	32.	212,276	996		50,000	0	213,272	32.
665 Energy and Water Savings	33.	1,117,258	281,083		0	0	1,398,341	33.
686 Emergency Deficiencies Correction	34.				0		0	34.
690 Building Renewal	35.	0			0		0	35.
691 Building Renewal Grant	36.				0		0	36.
695 New School Facilities	37.	1,708,398	7,218		0	0	1,715,616	37.
700 Debt Service	38.	3,493,646	31,854,829		32,082,856	30,366,199	4,982,276	38.
720 Impact Aid Revenue Bond Debt Service	39.				0		0	39.
750 Permanent	40.				0		0	40.
850 Student Activities	41.	1,494,639	4,161,067			4,042,975	1,612,731	41.
Other _____	42.				0		0	42.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.				0		0	1.
955 Intergovernmental Agreements	2.				0		0	2.
9__ OPEB	3.				0		0	3.
950 Print Shop	4.	0	434,363		700,000	434,363	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	870,000	678,487	1.
Class Size Reduction	0		2.
Dropout Prevention Programs	0		3.
Instructional Improvement Programs	720,000	1,434,939	4.
Total Expenditures (lines 1-4)	1,590,000	2,113,426	5.

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

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	1	63	148	208	296	364	359	336	243					2,018
2. Verbal Reasoning		39	97	168	235	311	340	301	254					1,745
3. Nonverbal Reasoning		32	72	112	162	213	232	200	170					1,193
4. Total Duplicated Enrollment (lines 1-3)	1	134	317	488	693	888	931	837	667	0	0	0	0	4,956

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

Total Number

Gifted Pupils

1. White, not Hispanic	1,915
2. Black, not Hispanic	30
3. Hispanic	129
4. American Indian/Alaskan Native	8
5. Asian or Pacific Islander	135
6. Total Unduplicated Enrollment (lines 1-5)	2,217

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,722,606
9-12	\$
Total	\$ 1,722,606

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	47,500
2. Federal Audit Expenditures - All Funds	6330	3,000

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2014 \$ _____

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 \$ _____

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/VIGAs (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

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	11,302,377	3,391,669	1,727,247	2,983,490	4,890,492					624,243		24,919,518
2000 Support Services												
2100 Students	492,578	121,331	140,844	46,420	9,073							810,246
2200 Instructional Staff	3,081,528	809,080	339,939	186,625	45,772					189		4,463,133
2300 General Administration	94,615	24,504	18,858	7,648	864					368		146,857
2400 School Administration	170,988	32,037	156	2,199	11,604					52		217,036
2500, 2900 Central Services, Other	388,936	111,417	112,395	1,222,761	247,066					303		2,082,878
2600 Operation and Maintenance of Plant	259,682	75,268	29	2,469	244,950							582,398
2700 Student Transportation	80,398	15,393	16,172	71,236	107,228							290,427
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,393,192	1,455,836	213,453	5,387,786	98,797					1,125		10,550,189
3200 Enterprise Operations												0
3300 Community Services Operations												0
3400 Bookstore Operations	65,453	15,588	264,869	257,660	92,945					2,405		698,920
4000 Facilities Acquisition and Construction	65,635	19,032	9,535,016	16,233	10,665,190							20,301,106
5000 Debt Service												0
Total (lines 1-14)	19,395,382	6,071,155	12,368,978	10,184,527	16,413,981	0	0	0	0	628,685	0	65,062,708

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)	59,923,126	1,404,822	483,806
2. Special Education (Programs 200-230, 250, and 300-399)	12,323,974	290,052	139,720
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)			

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 240,690
7. Number of FTE-Certified Teachers	1,757
8. Number of FTE-Contract Teachers	15

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	646,903
2. 6720 Buildings and Improvements	10,013,611
3. 6730 Equipment	4,676
4. Total (lines 1-3)	10,665,190
5. 6450 Construction	9,187,756

FOOD SERVICE

FUND 510	
ACTUAL	
1. BEGINNING FUND BALANCE (1)	519,206
2. REVENUES	
1500 Investment Income	0
1600 Food Service	6,218,638
Other Local _____	
4500 Restricted Revenue Rec. from Fed. Gov.	5,332,947
4900 Revenue for/on Behalf of the District	
TOTAL REVENUE (lines 2-6)	11,551,585
5200 Fund Transfers-In	
TOTAL AVAILABLE (lines 1, 7, and 8)	12,070,791

A. Number of operating months _____

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	743,033.00	2,556,765.00	744,506.00	18,213.00
b. Program Adults/Adult Workers	2,944.00	32,254.00	N/A	N/A
c. Other	12,081.00	110,444.00	30,815.00	N/A
2. Served at Other Locations				
a. Reimbursable Meals Only	N/A	N/A	N/A	N/A
b. Program Adults/Adult Workers	N/A	N/A	N/A	N/A
c. Other	N/A	N/A	N/A	N/A

* 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	0.30	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	N/A	N/A	N/A	
4. Paid breakfast	1.25	1.25	1.50	1.50
5. Paid lunch	2.50	2.50	2.75	3.00
6. Paid snack	N/A	N/A	N/A	N/A

D. Special Milk Program

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

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)

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

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	3,546,034	376,920	
11.	1,469,362		
12.	31,536		
13.			
14.			
15.	434,543		
16.			
17.	763,255		
18.	4,625		
19.	4,146,793		
20.			
21.			
22.	98,797		
23.	57,543		
24.	12,200,000	376,920	0
25.	1,064,456		
26.			
27.	11,616,944		
28.	453,847		

E. Detail of Food Service Management Company Expenditures

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

\$ _____ at 7/1/13 or \$ _____ at 6/30/14, as applicable.