



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 2015

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on October 13, 2015 contain(s) the data for the AFR described above. Date

Superintendent Signature
H Duane Howard
Superintendent (Typed Name)
Rebekka Bartels
District Contact Employee

Business Manager Signature
John Scholl
Business Manager (Typed Name)
928-583-5410
Telephone Number
rbartels@chinovalleyschools.com
E-mail

Table with 2 columns: Fund Description, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

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, 1900

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	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	8,731	144,017	(46,799)	236,072	1.
2.	5,897,065	234,143	58,536	(14,123)	2.
3.	0				3.
4.	1,993	84	21	0	4.
5.	0	0		0	5.
6.	7,800	0		0	6.
7.	0	0		0	7.
8.	0	0		0	8.
9.	0	0		0	9.
10.	0	0		0	10.
11.	0	0		0	11.
12.	0	0		0	12.
13.	0	0		0	13.
14.	0	0		0	14.
15.	0	0		0	15.
16.	0	0		0	16.
17.	0	127		596	17.
18.	16,951	0	(23)	124	18.
19.	5,923,809	234,354	58,534	(13,403)	19.
20.	0	0			20.
21.	1,246,834	51,951			21.
22.	0	0			22.
23.	0	0			23.
24.	1,246,834	51,951			24.
25.	3,820,491	159,187			25.
26.	1,307,970	54,499			26.
27.	0	0		0	27.
28.	5,128,461	213,686		0	28.
29.	0				29.
30.	0				30.
31.					31.
32.	0				32.
33.	0				33.
34.	0				34.
35.	0			0	35.
36.	0			0	36.
37.	12,299,104	499,991	58,534	(13,403)	37.
38.				0	38.
39.	222,606	0	0	0	39.
40.	0	0	0	0	40.
41.	12,530,441	644,008	11,735	222,669	41.
42.	12,103,457	429,186	88,802	0	42.
43.	134,173	0	0	222,605	43.
44.	12,237,630	429,186	88,802	222,605	44.
45.	292,811	214,822	(77,067)	64	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/14.
- (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 6/30/15.

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.	2,745,008	1,018,867	215,922	97,568	100	4,391,371	4,077,465	4,272,380	-4.6%
2000 Support Services										
2100 Students	2.	373,069	130,134	1,018	8,301	1,140	505,050	513,662	557,449	-7.9%
2200 Instructional Staff	3.	225,904	80,136	11,162	6,020	144	325,650	323,366	304,111	6.3%
2300 General Administration	4.	180,944	69,725	143,996	7,147	343,841	737,298	745,653	392,237	90.1%
2400 School Administration	5.	543,319	173,474	39,607	14,818	3,740	715,000	774,958	795,564	-2.6%
2500 Central Services	6.	301,645	102,263	50,566	16,206	14,722	489,000	485,402	546,974	-11.3%
2600 Operation & Maintenance of Plant	7.	23,457	10,803	1,331,953	490,031	0	1,868,000	1,856,244	1,724,080	7.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	27,384	10,836	0	0	0	38,500	38,220	42,963	-11.0%
610 School-Sponsored Cocurricular Activities	10.	2,000	394	523	0	0	3,000	2,917	249	1071.5%
620 School-Sponsored Athletics	11.	108,698	17,055	17,959	3,701	10,228	163,000	157,641	167,916	-6.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	4,531,428	1,613,687	1,812,706	643,792	373,915	9,235,869	8,975,528	8,803,923	1.9%
200 Special Education										
1000 Instruction	15.	830,752	323,909	139,780	682	0	1,330,500	1,295,123	1,320,950	-2.0%
2000 Support Services										
2100 Students	16.	300,162	95,227	286,887	5,613	560	599,650	688,449	592,560	16.2%
2200 Instructional Staff	17.	93,950	30,439	247	66	0	86,100	124,702	65,387	90.7%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	268	0	300	268	66	306.1%
2500 Central Services	20.	0	0	2,749	0	0	3,000	2,749	827	232.4%
2600 Operation & Maintenance of Plant	21.	4,186	535	6,046	0	0	9,450	10,767	14,073	-23.5%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	1,229,050	450,110	435,709	6,629	560	2,029,000	2,122,058	1,993,863	6.4%
400 Pupil Transportation	25.	425,849	239,518	47,062	211,803	0	960,717	924,232	853,458	8.3%
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	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		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.	75,389	6,250				81,639	81,639	80,537	1.4%
Total Expenditures (lines 14, 24-27, 30-32)	33.	6,261,716	2,309,565	2,295,477	862,224	374,475	12,307,225	12,103,457	11,731,781	3.2%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	159,897										
Interest Income	2.	128										
Total Revenues (lines 1 and 2)	3.	160,025										
Expenditures												
100 Regular Education												
1000 Instruction	4.		112,899	22,101				159,990	135,000	131,607	2.6%	
2100 Support Services - Students	5.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.							0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		112,899	22,101				159,990	135,000	131,607	2.6%	
200 Special Education												
1000 Instruction	8.		20,500	4,019				28,233	24,519	27,061	-9.4%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		20,500	4,019				28,233	24,519	27,061	-9.4%	
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	51,446	160,025	133,399	26,120			188,223	159,519	158,668	0.5%	51,952
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	319,793										
Interest Income	18.	250										
Total Revenues (lines 17 and 18)	19.	320,043										
Expenditures												
100 Regular Education												
1000 Instruction	20.		225,792	44,337				315,157	270,129	258,175	4.6%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.							0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		225,792	44,337				315,157	270,129	258,175	4.6%	
200 Special Education												
1000 Instruction	24.		41,271	8,093				55,616	49,364	53,406	-7.6%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		41,271	8,093				55,616	49,364	53,406	-7.6%	
Other Programs (Specify)												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	95,051	320,043	267,063	52,430			370,773	319,493	311,581	2.5%	95,601
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	319,793										
Interest Income	34.	257										
Total Revenues (lines 33 and 34)	35.	320,050										
Expenditures												
100 Regular Education												
1000 Instruction	36.		225,878	44,215				320,070	270,093	263,057	2.7%	
2100 Support Services - Students	37.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.							0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		225,878	44,215	0	0		320,070	270,093	263,057	2.7%	
200 Special Education												
1000 Instruction	40.		41,015	8,041				56,483	49,056	54,106	-9.3%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		41,015	8,041	0	0		56,483	49,056	54,106	-9.3%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	102,995	320,050	266,893	52,256	0	0	376,553	319,149	317,163	0.6%	103,896
Total Classroom Site Funds (lines 16, 32, and 48)	49.	249,492	800,118	667,355	130,806	0	0	935,549	798,161	787,412	1.4%	251,449

(1) For FY 2015, the district received Classroom Site Fund revenue of 0 and expended 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

(2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

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	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	24,122	36,236			0	144,373	60,358	102,475	-41.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	12	13,615			0	14,100	13,627	33,683	-59.5%
2300, 2400, 2500, 2900 Administration	4.	0		18,039		0	131	18,200	18,170	15,463	17.5%
2600 Operation & Maintenance of Plant	5.	59,788		36,200			0	96,000	95,988	55,970	71.5%
2700 Student Transportation	6.	0		26,714			0	28,000	26,714	71,089	-62.4%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		5,836			38,489	55,000	44,325	31,699	39.8%
5000 Debt Service	9.				170,004			170,005	170,004	83,661	103.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	59,788	24,134	136,640	170,004	0	38,620	525,678	429,186	394,040	8.9%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0

Actual \$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	0	0	0
6200 Employee Benefits	2.	0	0	0	0	0	0
6450 Construction Services	3.	36,000	38,489	0	0	0	0
6710 Land and Improvements	4.	6,000	5,836	0	0	0	0
6720 Buildings and Improvements	5.	0	0	0	0	0	0
6731 Furniture and Equipment	6.	67,000	70,236	0	0	0	0
6734 Vehicles	7.	0	8,700	0	0	0	0
6737 Technology-Related Hardware and Software	8.	70,000	51,869	0	0	0	0
6831, 6832 Redemption of Principal	9.	164,617	170,004	0	0	0	0
6841, 6842, 6850 Interest	10.	5,388	0	0	0	0	0
Total (lines 1-10)	11.	349,005	345,134	0	0	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	12.	0	13,336	0	0		
New Construction	13.	65,000	30,989	0	0		
Other	14.	284,005	300,809	0	0		
Total (lines 12-14)	15.	349,005	345,134	0	0		

Funds 610, 630, and 695

1. New construction cost per square foot	\$ 18
2. Land acquisition costs	\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$4,113,531
Buildings and Improvements	\$26,702,710
Furniture, Equipment, Vehicles, and Technology	\$4,283,218
Construction in Progress	\$0
Total	\$35,099,459

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	18,133	554,950	0	602,000	573,070	13
2.	4,232	66,391	0	129,000	66,138	4,485
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	0	15,537	(400)	21,000	15,137	0
6.	(1)	1	0	0	0	0
7.	0	0	0	0	0	0
8.	23	391,832	0	513,000	505,386	(113,531)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	6	41,706	(1,800)	42,000	39,901	11
13.	0	0	0	0	0	0
14.	34,171	132	0	6,000	0	34,303
15.	0	102,449	0	110,000	71,750	30,699
16.	0	0	0	0	0	0
17.	31,425	302,109	0	295,000	291,680	41,854
18.	87,989	1,475,107	(2,200)	1,718,000	1,563,062	(2,166)

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	1,186	35,031		35,000	32,127	4,090
20.	0	0		0	0	0
21.	0	0		0	0	0
22.	0	0		0	0	0
23.	0	0		0	0	0
24.	0	0		0	0	0
25.	0	0		0	0	0
26.	0	0		0	0	0
27.	2	1,600		2,000	1,758	(156)
28.	1,188	36,631		37,000	33,885	3,934
29.	89,177	1,511,738	(2,200)	1,755,000	1,596,947	1,768

Total Federal and State Projects (lines 18 and 28)

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

		BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	308,118	90,884		93,504	219,865	179,137
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 Structured English Immersion (1)	3.	0	115,584		115,544	111,509	4,075
072 Compensatory Instruction (1)	4.	419	2		0	0	421
500 School Plant (Lease over 1 year)	5.	1	0	0	0	0	1
505 School Plant (Lease 1 year or less)	6.	0	0	0	0	0	0
506 School Plant (Sale)	7.	10,485	1,290	0	3,800	0	11,775
515 Civic Center	8.	41,374	32,961	0	35,000	14,551	59,784
520 Community School	9.	53,826	72,522	0	45,000	89,874	36,474
525 Auxiliary Operations	10.	110,475	81,553	0	90,000	73,864	118,164
526 Extracurricular Activities Fees Tax Credit	11.	172,140	147,465	0	131,000	132,766	186,839
530 Gifts and Donations	12.	41,158	58,372	0	50,000	43,943	55,587
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	644	3	0	0	0	647
540 Fingerprint	14.	940	2,081	0	2,500	2,077	944
545 School Opening	15.	0	0	0	0	0	0
550 Insurance Proceeds	16.	11,525	19,411	0	36,000	12,672	18,264
555 Textbooks	17.	9,329	469	0	200	0	9,798
565 Litigation Recovery	18.	14	763	0	0	0	777
570 Indirect Costs	19.	58,805	163	55,452	120,000	87,056	27,364
575 Unemployment Insurance	20.	2,813	11	0	2,500	533	2,291
580 Teacherage	21.	0	0	0	0	0	0
585 Insurance Refund	22.	905	13	0	1,000	750	168
590 Grants and Gifts to Teachers	23.	2,563	10	0	400	0	2,573
595 Advertisement	24.	51	0	0	0	0	51
596 Joint Technical Education	25.	18	56,012	0	180,000	56,027	3
620 Adjacent Ways	26.	(46,799)	58,534	0	100,000	88,802	(77,067)
630 Bond Building	27.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	28.	0	0	0	0	0	0
640 School Plant-Special Construction	29.	0	0	0	0	0	0
650 Gifts and Donations—Capital	30.	0	0	0	0	0	0
660 Condemnation	31.	0	0	0	0	0	0
665 Energy and Water Savings	32.	9,882	58,097	134,173	191,208	191,207	10,945
686 Emergency Deficiencies Correction	33.	0	0	0	0	0	0
691 Building Renewal Grant	34.	10,042	0	0	10,000	5,140	4,902
695 New School Facilities	35.	0	0		0	0	0
700 Debt Service	36.	236,072	(13,403)	(222,605)	0	0	64
720 Impact Aid Revenue Bond Debt Service	37.	0	0	0	0	0	0
850 Student Activities	38.	0	0			0	0
Other _541,800,801,803,804,855__	39.	49,133	308,688	0	50,000	303,001	54,820
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	31,658	50,676	0	6,000	71,972	10,362
9__ OPEB	3.	0	0	0	0	0	0
9__ _901,903,950,951_____	4.	50,792	24,687	0	92,000	51,951	23,528

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	46,752	116,010
Dropout Prevention Programs	0	8,866
Instructional Improvement Programs	46,752	94,989
Total Expenditures (lines 1-4)	93,504	219,865

Student Success Fund 080	
Beginning Fund Balance (Actual)	0
Revenues and Other Financing Sources (Actual)	40,266
Expenditures and Other Financing Uses (Budget)	40,238
Expenditures and Other Financing Uses (Actual)	33,875
Ending Fund Balance (Actual)	6,391

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

DISTRICT NAME CHINO VALLEY USD #51

COUNTY YAVAPAI

CTDS NUMBER 130251000

A. 1. Bonds Outstanding, June 30, 2015			\$0
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	\$153,886,265	Tax Rate	4.7491
b. Secondary	\$177,042,739	Tax Rate	0.0500
3. Number of Schools			4
4. Actual Days in Session			144
5. Area of School District (Square Miles)			360

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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(Report this WHETHER OR NOT district changed boundaries in FY 2015)

B. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)			
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)		\$7,801,545
2. Classroom Supplies (Function 1000, Object Code 6600)		\$248,999
3. Administration (Functions 2300, 2400, 2500, & 2900)		\$2,684,377
4. Support Services—Students (Function 2100)		\$1,348,873
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)		\$4,941,950
6. Total Current Expenditures		\$17,025,744

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 2017.

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)	\$488,546
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$1,872,346
c. Total Communications Expenditures (Object Code 6530)	\$93,703
d. Total Tuition Expenditures (Object Code 6560)	\$206,404

CAPITAL EXPENDITURES	
a. Federal and State Projects (Funds 100-499)	\$179,656
b. Food Service (Fund 510)	\$16,754

OTHER	
Total unused sick and vacation leave included in severance pay (All funds)	\$57,462

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)]

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	3	6	17	11	16	25	20	19	18	10	145
2. Verbal Reasoning	0	0	0	0	8	1	2	7	8	0	4	12	3	45
3. Nonverbal Reasoning	0	0	0	10	5	6	4	11	25	6	10	14	11	102
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	13	19	24	17	34	58	26	33	44	24	292

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

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

PROGRAM	PROGRAM
200	200
BUDGET	ACTUAL
69,991	72,806
71,581	74,581
0	0
71,016	74,581
71,016	74,581
175,654	182,902
390,078	406,647
240,933	253,932
321,954	335,617
69,991	72,806
76,778	79,909
71,016	74,581
69,992	72,806
0	0
1,700,000	1,775,749
0	0
0	0
29,000	35,081
0	0
300,000	311,228
0	0
2,029,000	2,122,058

C. 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

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund	6350	BUDGET	33,387	ACTUAL	33,387
2. Federal Audit Expenditures - All Funds	6330		2,513		2,513

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ 0

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

Actual Expenditures made in FY 2015 \$ 0

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$ 0

H. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
2. Tuition to Other Arizona Districts for all other students (objects 6561)
3. Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
4. Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
126,208	0		126,208
0	0		0
56,721	0		56,721
0	0		0
25,975	0		25,975
208,904	0	0	208,904

(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)	
Funds 020-799												
1000 Instruction	879,947	348,060	38,195	148,421	113,208	8,821				40,151	0	1,576,803
2000 Support Services												
2100 Students	40,352	9,894	5,883	33,782	19,300	254				36,069	0	145,534
2200 Instructional Staff	125,568	36,906	61,863	5,104	3,719	0				0	0	233,160
2300 General Administration	72,828	25,737	3,151	4,547	2,155	1,940	0			344	0	110,702
2400 School Administration	0	0	16,826	781	665	516				280	0	19,068
2500, 2900 Central Services, Other	10,694	1,476	63,409	1,531	51,739	103,062		0	10,370		0	242,281
2600 Operation and Maintenance of Plant	1,278	246	148,387	1,087	36,870	0			0		0	187,868
2700 Student Transportation	0	0	23,231	0	26,714	0			0			49,945
3000 Operation of Noninstructional Services												
3100 Food Service Operations	1,511	272	1,007,603	3,398	103,581	0			2,754		0	1,119,119
3200 Enterprise Operations	0	0	0	0	0	0			0		0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	0	0	0	37,339	0	0			0		0	37,339
4000 Facilities Acquisition and Construction	0	0	145,777	0	5,836	0			0		0	151,613
5000 Debt Service								291,790	69,421		0	361,211
Total (lines 1-14)	1,132,178	422,591	1,514,325	235,990	363,787	114,593	0	291,790	69,421	89,968	0	4,234,643

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)	3,603,801	102,908	53,951
2. Special Education (Programs 200-230, 250, and 300-399)	559,415	8,935	0
3. Vocational Education (Programs 270 and 540)	214,271	7,715	3,937
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	29,299	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	1,180	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 30,751
7. Number of FTE-Certified Teachers	133
8. Number of FTE-Contract Teachers	4

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	5,836
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	5,836
5. 6450 Construction	145,777

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

130251000

I certify that the Annual Financial Report of Chino Valley USD #51 District, Yavapai County, for fiscal year 2015 was approved by the Governing Board on October 12, 2015, and that the complete Annual Financial Report may be reviewed by contacting Rebekka Bartels at the District Office, telephone 928-583-5410, during normal business hours.

Avg. Daily Membership

2014

2015

Attending

2,204.745

2,204.274

2015 Tax Rates:

Primary

Secondary

4.7491

0.0500

ADE/AG 41-202S Rev. 8/15-FY 2015

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				9,235,869	8,975,528	
Special Education				2,029,000	2,122,058	
Pupil Transportation				960,717	924,232	
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				81,639	81,639	
Maintenance and Operation Total	8,731	12,299,104	88,433	12,307,225	12,103,457	292,811
Classroom Site Funds	249,492	800,118		935,549	798,161	251,449
Instructional Improvement	308,118	90,884		93,504	219,865	179,137
Unrestricted Capital Outlay	144,017	499,991	0	525,678	429,186	214,822
Student Success	0	40,266		40,238	33,875	6,391
Adjacent Ways	(46,799)	58,534	0	100,000	88,802	(77,067)
Bond Building	0	0	0	0	0	0
Other Capital Funds	9,882	58,097	134,173	191,208	191,207	10,945
New School Facilities	0	0		0	0	0
Federal Projects	87,989	1,475,107	(2,200)	1,718,000	1,563,062	(2,166)
State Projects	1,188	36,631		37,000	33,885	3,934
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	115,584		115,544	111,509	4,075
Compensatory Instruction	419	2		0	0	421
School Plant Funds	10,486	1,290	0	3,800	0	11,776
Food Service	86,585	1,086,483	(53,251)	1,392,034	1,092,091	27,726
Civic Center	41,374	32,961	0	35,000	14,551	59,784
Community School	53,826	72,522	0	45,000	89,874	36,474
Auxiliary Operations	110,475	81,553	0	90,000	73,864	118,164
Extracurricular Activities Fees	172,140	147,465	0	131,000	132,766	186,839
Gifts and Donations	41,158	58,372	0	50,000	43,943	55,587
Career & Tech. Ed. & Voc. Ed. Projects	644	3	0	0	0	647
Fingerprint	940	2,081	0	2,500	2,077	944
School Opening	0	0	0	0	0	0
Insurance Proceeds	11,525	19,411	0	36,000	12,672	18,264
Textbooks	9,329	469	0	200	0	9,798
Litigation Recovery	14	763	0	0	0	777
Indirect Costs	58,805	163	55,452	120,000	87,056	27,364
Unemployment Insurance	2,813	11	0	2,500	533	2,291
Teacherage	0	0	0	0	0	0
Insurance Refund	905	13	0	1,000	750	168
Grants and Gifts to Teachers	2,563	10	0	400	0	2,573
Advertisement	51	0	0	0	0	51
Joint Technical Education	18	56,012	0	180,000	56,027	3
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	236,072	(13,403)	(222,605)	0	0	64
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	10,042	0	0	10,000	5,140	4,902
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0				
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	31,658	50,676	0	6,000	71,972	10,362
OPEB	0	0	0	0	0	0
Other Funds	99,925	333,375	0	142,000	354,952	78,348

DISTRICT NAME CHINO VALLEY USD #51

COUNTY YAVAPAI

CTDS NUMBER 130251000

**FY 2015
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 CHINO VALLEY USD #51

COUNTY YAVAPAI

CTDS NUMBER 130251000

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 1.		115,544									1.
1500 Investment Income 2.		40									2.
Total Revenues (lines 1 and 2) 3.		115,584									3.
Expenditures											
1000 Instruction 4.			84,583	25,743					111,844	110,326	4.
2000 Support Services											
2100 Students 5.									0	0	5.
2200 Instructional Staff 6.			200	40	943				3,700	1,183	6.
2300 General Administration 7.									0	0	7.
2400 School Administration 8.									0	0	8.
2500 Central Services 9.									0	0	9.
2600 Operation & Maintenance of Plant 10.									0	0	10.
2700 Student Transportation 11.									0	0	11.
2900 Other 12.									0	0	12.
Total (must agree with the AFR page 6, line 3) 13.	0	115,584	84,783	25,783	943	0	0	0	115,544	111,509	4,075 13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources 14.											14
1500 Investment Income 15.		2									15.
Total Revenues (lines 14 and 15) 16.		2									16.
Expenditures											
1000 Instruction 17.									0	0	17.
2000 Support Services											
2100 Students 18.									0	0	18.
2200 Instructional Staff 19.									0	0	19.
2300 General Administration 20.									0	0	20.
2400 School Administration 21.									0	0	21.
2500 Central Services 22.									0	0	22.
2600 Operation & Maintenance of Plant 23.									0	0	23.
2700 Student Transportation 24.									0	0	24.
2900 Other 25.									0	0	25.
Total (must agree with the AFR page 6, line 4) 26.	419	2	0	0	0	0	0	0	0	0	421 26.