



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

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SIGNATURE/DATE

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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

Rebekka Bartels District Contact Employee

Business Manager Signature

928-583-5410

Telephone Number

rbartels@chinovalleyschools.com

E-mail

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Description and 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) 1980, negative interest, school deposit

**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 Governmen  
 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.	(708,521)	(12,644)	(29)	80,731	139,478
2.	6,377,995	212,600	53,150		62,926
3.	0				
4.	2,052	68	17		0
5.	0	0			0
6.	15,413	0			0
7.	0	0			0
8.	0	0			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.	0	0			0
16.	0	0			0
17.	0	0	63		1,647
18.	15,166	(40)	0		32,021
19.	6,410,626	212,628	53,230		96,594
20.	0	0			
21.	1,285,422	53,559			
22.	0	0			
23.	0	0			
24.	1,285,422	53,559			
25.	3,570,819	148,784			
26.	1,319,972	54,999			
27.	0	0			0
28.	4,890,791	203,783			0
29.	0				
30.	0				
31.					
32.	0				
33.	0				
34.	0				
35.	0				0
36.	0				0
37.	12,586,839	469,970	53,230		96,594
38.					0
39.	0	80,731	0		0
40.	0	0	0		0
41.	11,878,318	538,057	53,201	80,731	236,072
42.	11,731,781	394,040	100,000		0
43.	128,681	0	0	80,731	0
44.	11,860,462	394,040	100,000	80,731	0
45.	17,856	144,017	(46,799)	0	236,072

- (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 \$0
- (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	
<b>100 Regular Education</b>										
1000 Instruction	1.	2,830,691	1,234,983	121,386	84,110	1,210	4,359,797	4,272,380	3,963,783	7.8%
2000 Support Services										
2100 Students	2.	356,715	186,207	7,178	7,224	125	521,784	557,449	517,922	7.6%
2200 Instructional Staff	3.	183,956	106,844	3,779	9,532	0	317,888	304,111	306,536	-0.8%
2300 General Administration	4.	163,393	68,538	144,817	7,307	8,182	392,344	392,237	217,614	80.2%
2400 School Administration	5.	559,881	216,749	1,861	13,382	3,691	788,115	795,564	726,710	9.5%
2500 Central Services	6.	299,075	109,365	98,375	747	39,412	503,385	546,974	643,467	-15.0%
2600 Operation & Maintenance of Plant	7.	25,300	10,895	1,201,548	486,337	0	1,923,339	1,724,080	1,749,656	-1.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	27,579	15,384	0	0	0	38,431	42,963	35,604	20.7%
610 School-Sponsored Cocurricular Activities	10.	0	0	154	0	95	100	249	941	-73.5%
620 School-Sponsored Athletics	11.	121,733	17,025	12,225	7,846	9,087	166,712	167,916	152,957	9.8%
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.	4,568,323	1,965,990	1,591,323	616,485	61,802	9,011,895	8,803,923	8,315,190	5.9%
<b>200 Special Education</b>										
1000 Instruction	15.	885,837	299,544	134,681	128	760	1,418,778	1,320,950	1,286,280	2.7%
2000 Support Services										
2100 Students	16.	249,140	79,720	262,815	885	0	426,489	592,560	590,809	0.3%
2200 Instructional Staff	17.	50,181	14,172	799	235	0	90,046	65,387	83,888	-22.1%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	66	0	0	66	66	3,617	-98.2%
2500 Central Services	20.	0	0	827	0	0	1,000	827	4,030	-79.5%
2600 Operation & Maintenance of Plant	21.	7,247	780	6,046	0	0	11,962	14,073	11,814	19.1%
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.	1,192,405	394,216	405,234	1,248	760	1,948,341	1,993,863	1,980,438	0.7%
<b>400 Pupil Transportation</b>	25.	381,548	188,031	77,083	199,193	7,603	918,927	853,458	916,059	-6.8%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	28.	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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b> (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	67,401	13,136	0	0	0	81,340	80,537	77,056	4.5%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	6,209,677	2,561,373	2,073,640	816,926	70,165	11,960,503	11,731,781	11,288,743	3.9%

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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	167,132										
Interest Income	2.	58										
Total Revenues (lines 1 and 2)	3.	167,190										
Expenditures												
100 Regular Education												
1000 Instruction	4.		110,187	21,420				191,148	131,607	120,981	8.8%	
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		110,187	21,420				191,148	131,607	120,981	8.8%	
200 Special Education												
1000 Instruction	8.		22,636	4,425				0	27,061	27,979	-3.3%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		22,636	4,425				0	27,061	27,979	-3.3%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	42,924	167,190	132,823	25,845		0	191,148	158,668	148,960	6.5%	51,446
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	334,267										
Interest Income	18.	182										
Total Revenues (lines 17 and 18)	19.	334,449										
Expenditures												
100 Regular Education												
1000 Instruction	20.		215,947	42,228				370,801	258,175	257,023	0.4%	
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		215,947	42,228				370,801	258,175	257,023	0.4%	
200 Special Education												
1000 Instruction	24.		44,673	8,733				0	53,406	60,661	-12.0%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		44,673	8,733				0	53,406	60,661	-12.0%	
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	72,183	334,449	260,620	50,961		0	370,801	311,581	317,684	-1.9%	95,051
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	334,266										
Interest Income	34.	169										
Total Revenues (lines 33 and 34)	35.	334,435										
Expenditures												
100 Regular Education												
1000 Instruction	36.		220,308	42,749	0	0		382,176	263,057	242,070	8.7%	
2100 Support Services - Students	37.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		220,308	42,749	0	0		382,176	263,057	242,070	8.7%	
200 Special Education												
1000 Instruction	40.		45,257	8,849				0	54,106	55,974	-3.3%	
2100 Support Services - Students	41.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		45,257	8,849	0	0		0	54,106	55,974	-3.3%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		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.	85,723	334,435	265,565	51,598	0	0	382,176	317,163	298,044	6.4%	102,995
Total Classroom Site Funds (lines 16, 32, and 48)	49.	200,830	836,074	659,008	128,404	0	0	944,125	787,412	764,688	3.0%	249,492

(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	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	49,960	52,515			0	115,000	102,475	5,199	1871.1%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	3,138	30,545			0	39,887	33,683	292	11435.3%
2300, 2400, 2500, 2900 Administration	0		15,463		0	0	25,000	15,463	1,827	746.4%
2600 Operation & Maintenance of Plant	51,517		0			4,453	60,000	55,970	139,686	-59.9%
2700 Student Transportation	0		71,089			0	75,000	71,089	0	--
3000 Operation of Noninstructional Services	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	0		8,626			23,073	35,000	31,699	4,894	547.7%
5000 Debt Service				83,661	0		83,662	83,661	84,875	-1.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	51,517	53,098	178,238	83,661	0	27,526	433,549	394,040	236,773	66.4%

(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	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0
6450 Construction Services	27,269	27,527	0	0	0	0
6710 Land and Improvements	2,226	8,626	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0
6731 Furniture and Equipment	21,776	21,744	0	0	0	0
6734 Vehicles	70,570	70,567	0	0	0	0
6737 Technology-Related Hardware and Software	76,952	77,302	0	0	0	0
6831, 6832 Redemption of Principal	83,662	83,661	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	0	36,152	0	0		
New Construction	0	0	0	0	0	0
Other	282,455	253,275	0	0	0	0
Total (lines 11-13)	282,455	289,427	0	0	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2014	
Land and Improvements	\$4,074,588
Buildings and Improvements	\$26,325,269
Furniture, Equipment, Vehicles, and Technology	\$4,165,913
Construction in Progress	\$0
Total	\$34,565,770

**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)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	
1.	14,906	596,885	(17,670)	699,552	593,397	724
2.	15,227	99,129	(4,656)	198,890	106,169	3,531
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	0	22,107	(471)	23,604	23,133	(1,497)
6.	654	3	0	0	0	657
7.	0	0	0	0	0	0
8.	0	467,088	0	483,165	467,065	23
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	39,674	0	39,668	38,084	1,590
13.	4	0	0	0	0	4
14.	40,007	160	0	6,500	5,996	34,171
15.	4,337	111,383	0	113,975	115,720	0
16.	0	0	0	0	0	0
17.	60,621	216,276	(701)	245,821	251,703	24,493
18.	135,756	1,552,705	(23,498)	1,811,175	1,601,267	63,696

**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.	1,627	29,222		30,847	29,663	1,186
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.	0	0		0	0	0
28.	4	1		0	0	5
29.	1,631	29,223		30,847	29,663	1,191
30.	137,387	1,581,928	(23,498)	1,842,022	1,630,930	64,887

**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.

	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	
<b>OTHER FUNDS</b>								
020 Instructional Improvement	1. 307,183	91,790		93,504	90,856	308,117	1.	
050 County, City, and Town Grants	2. 0	0	0	0	0	0	2.	
071 Structured English Immersion (1)	3. 0	0		0	0	0	3.	
072 Compensatory Instruction (1)	4. 417	2		0	0	419	4.	
500 School Plant (Lease over 1 year)	5. 1	0	0	0	0	1	5.	
505 School Plant (Lease 1 year or less)	6. 0	0	0	0	0	0	6.	
506 School Plant (Sale)	7. 4,552	9,791	0	0	3,858	10,485	7.	
515 Civic Center	8. 25,965	35,587	0	33,000	20,177	41,375	8.	
520 Community School	9. 56,090	78,538	0	27,000	80,801	53,827	9.	
525 Auxiliary Operations	10. 101,075	87,730	0	80,165	78,330	110,475	10.	
526 Extracurricular Activities Fees Tax Credit	11. 164,527	147,712	0	159,000	140,098	172,141	11.	
530 Gifts and Donations	12. 47,251	28,745	0	25,000	34,838	41,158	12.	
535 Career & Tech. Ed. & Voc. Ed. Projects	13. 642	3	0	0	0	645	13.	
540 Fingerprint	14. 936	4	0	0	0	940	14.	
545 School Opening	15. 0	0	0	0	0	0	15.	
550 Insurance Proceeds	16. 40,006	671	0	20,000	29,153	11,524	16.	
555 Textbooks	17. 6,889	2,619	0	200	179	9,329	17.	
565 Litigation Recovery	18. 11,586	48	0	0	11,620	14	18.	
570 Indirect Costs	19. 89,324	524	186,709	120,000	217,752	58,805	19.	
575 Unemployment Insurance	20. 2,801	12	0	0	0	2,813	20.	
580 Teacherage	21. 0	0	0	0	0	0	21.	
585 Insurance Refund	22. 13,057	54	0	0	12,206	905	22.	
590 Grants and Gifts to Teachers	23. 2,922	12	0	400	370	2,564	23.	
595 Advertisement	24. 51	0	0	0	0	51	24.	
596 Joint Technical Education	25. 83,217	53,508	0	145,000	136,708	17	25.	
620 Adjacent Ways	26. (29)	53,230	0	100,000	100,000	(46,799)	26.	
625 Soft Capital Allocation	27. 80,731		(80,731)			0	27.	
630 Bond Building	28. 0	0	0	0	0	0	28.	
639 Impact Aid Revenue Bond Building	29. 0	0	0	0	0	0	29.	
640 School Plant-Special Construction	30. 0	0	0	0	0	0	30.	
650 Gifts and Donations—Capital	31. 0	0	0	0	0	0	31.	
660 Condemnation	32. 0	0	0	0	0	0	32.	
665 Energy and Water Savings	33. 40,784	31,729	128,681	191,237	191,312	9,882	33.	
686 Emergency Deficiencies Correction	34. 0	0	0	0	0	0	34.	
690 Building Renewal	35. 1	0		0	0	1	35.	
691 Building Renewal Grant	36. 0	54,506	0	45,000	44,464	10,042	36.	
695 New School Facilities	37. 0	0		0	0	0	37.	
700 Debt Service	38. 139,478	96,594	0	0	0	236,072	38.	
720 Impact Aid Revenue Bond Debt Service	39. 0	0	0	0	0	0	39.	
750 Permanent	40. 0	0	0	0	0	0	40.	
850 Student Activities	41. 0	0			0	0	41.	
Other 541, 800, 801, 803, 855	42. 64,227	235,238	0	13,000	250,333	49,132	42.	
<b>INTERNAL SERVICE FUNDS 950-989</b>								
9_ Self Insurance	1. 0	0	0	0	0	0	1.	
955 Intergovernmental Agreements	2. 47,166	56,852	0	61,000	72,360	31,658	2.	
9_ OPEB	3. 0	0	0	0	0	0	3.	
9_ 901, 903, 950, 951	4. 60,234	33,271	0	30,000	42,713	50,792	4.	

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	781	0
Class Size Reduction	45,971	45,971
Dropout Prevention Programs	12,775	9,573
Instructional Improvement Programs	33,977	35,312
Total Expenditures (lines 1-4)	93,504	90,856

(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, 2014			\$0
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	\$160,473,470	Tax Rate	4.9640
b. Secondary	\$197,218,730	Tax Rate	0.0500
3. Number of Schools			4
4. Actual Days in Session			144
5. Area of School District (Square Miles)			360

(Report this WHETHER OR NOT district changed boundaries in FY 2014)

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

	M & O	Unrestricted Capital Outlay
1. Destruction or damage	0	0
2. Excessive/unexpected legal expenses	0	0
3. Mitigation or removal of health or safety hazard	0	0

**C. Current Expenditures by Category**

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$7,829,232
2. Classroom Supplies (Function 1000, Object Code 6600)	\$308,100
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,358,398
4. Support Services—Students (Function 2100)	\$1,376,947
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$4,712,109
6. Total Current Expenditures	\$16,584,786

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)	\$547,969
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$1,751,594
c. Total Communications Expenditures (Object Code 6530)	\$63,365
d. Total Tuition Expenditures (Object Code 6560)	\$204,821

**CAPITAL EXPENDITURES**

a. Federal and State Projects (Funds 100-499)	\$93,527
b. Food Service (Fund 510)	\$99,382

**OTHER**

Total unused sick and vacation leave included in severance pay (All funds) \$26,332

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

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

\$0



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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	3	6	20	13	17	27	27	19	19	11	11	173
2. Verbal Reasoning	0	0	0	10	2	5	7	8	0	4	12	4	8	60
3. Nonverbal Reasoning	0	0	11	6	7	6	11	26	7	11	14	12	11	122
4. Total Duplicated Enrollment (lines 1-3)	0	0	14	22	29	24	35	61	34	34	45	27	30	355

**B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY**

Total Number

Gifted Pupils

1. White, not Hispanic	290
2. Black, not Hispanic	8
3. Hispanic	51
4. American Indian/Alaskan Native	4
5. Asian or Pacific Islander	2
6. Total Unduplicated Enrollment (lines 1-5)	355

**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	32,457
2. Federal Audit Expenditures - All Funds	6330	2,443

**C. M&O SPECIAL EDUCATION PROGRAMS BY TYPE**

PROGRAM	PROGRAM	
200	200	
BUDGET	ACTUAL	
1. Autism	219,961	217,253
2. Emotional Disability	0	0
3. Hearing Impairment	0	0
4. Other Health Impairments	219,957	217,253
5. Specific Learning Disability	219,957	217,253
6. Mild, Moderate, or Severe Intellectual Disability	134,477	133,694
7. Multiple Disabilities	219,957	217,253
8. Multiple Disabilities with Severe Sensory Impair.	177,223	183,829
9. Orthopedic Impairment	206,218	200,541
10. Developmental Delay	3,064	16,711
11. Preschool Severe Delay	9,701	16,712
12. Speech/Language Impairment	37,523	33,424
13. Traumatic Brain Injury	219,957	217,253
14. Visual Impairment	0	0
15. Subtotal (lines 1-14)	1,667,995	1,671,176
16. Gifted Education	0	0
17. Remedial Education	0	0
18. ELL Incremental Costs	29,010	29,010
19. ELL Compensatory Instruction	0	0
20. Vocational and Technological Education	251,336	293,677
21. Career Education	0	0
22. Total (lines 15-21)	1,948,341	1,993,863

**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	0		0
104,544	0		104,544
0	0		0
62,003	0		62,003
0	0		0
40,774	0		40,774
207,321	0	0	207,321

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Funds 020-799	Programs 100-600										Programs 700-900	Total	
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)		
1000 Instruction	1. 717,141	306,218	44,188	218,879	116,683	11,491				39,255	0	1,453,855	1.
2000 Support Services													
2100 Students	2. 85,007	14,425	16,269	40,113	36,264	2,235				32,403	0	226,716	2.
2200 Instructional Staff	3. 146,104	42,626	59,926	8,514	12,363	0				0	0	269,533	3.
2300 General Administration	4. 71,654	23,392	2,836	4,351	3,456	1,334	0			100	0	107,123	4.
2400 School Administration	5. 0	0	1,017	1,989	4,779	0				0	0	7,785	5.
2500, 2900 Central Services, Other	6. 1,640	317	54,533	1,685	94,714	109,483			0	295	0	262,667	6.
2600 Operation and Maintenance of Plant	7. 0	0	247,934	7,007	11,736	0				0	0	266,677	7.
2700 Student Transportation	8. 0	0	6,449	0	71,633	19,269				0		97,351	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9. 2,151	667	931,715	6,100	65,510	71				2,519	0	1,008,733	9.
3200 Enterprise Operations	10. 0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11. 0	0	0	0	0	0				0	0	0	11.
3400 Bookstore Operations	12. 0	0	0	35,685	0	0				0	0	35,685	12.
4000 Facilities Acquisition and Construction	13. 0	0	259,619	0	23,257	0				0	0	282,876	13.
5000 Debt Service	14. 0	0	0	0	0	0		198,816	76,157	0	0	274,973	14.
Total (lines 1-14)	15. 1,023,697	387,645	1,624,486	324,323	440,395	143,883	0	198,816	76,157	74,572	0	4,293,974	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)	3,747,534	88,279	0
2. Special Education (Programs 200-230, 250, and 300-399)	617,303	7,244	0
3. Vocational Education (Programs 270 and 540)	252,702	7,544	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	24,240	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	660	2,070	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 60,607
7. Number of FTE-Certified Teachers	104
8. Number of FTE-Contract Teachers	3

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	23,257
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	23,257
5. 6450 Construction	259,619

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 2014 was approved by the Governing Board on October 13, 2014, 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.

1. Average Daily Membership

Attending	2,197,570
Resident	2,186,100
Primary	Secondary
4.9640	0.0500

2013	2014
2,197,570	2,204,745
2,186,100	2,198,350

2. 2014 Tax Rates:

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				9,011,895	8,803,923	
Special Education				1,948,341	1,993,863	
Pupil Transportation				918,927	853,458	
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				81,340	80,537	
Maintenance and Operation Total	(708,521)	12,586,839	(128,681)	11,960,503	11,731,781	17,856
Classroom Site Funds	200,830	836,074		944,125	787,412	249,492
Instructional Improvement	307,183	91,790		93,504	90,856	308,117
Unrestricted Capital Outlay	(12,644)	469,970	80,731	433,549	394,040	144,017
Soft Capital Allocation	80,731		(80,731)			0
Adjacent Ways	(29)	53,230	0	100,000	100,000	(46,799)
Bond Building	0	0	0	0	0	0
Other Capital Funds	40,784	31,729	128,681	191,237	191,312	9,882
Building Renewal	1	0		0	0	1
New School Facilities	0	0		0	0	0
Federal Projects	135,756	1,552,705	(23,498)	1,811,175	1,601,267	63,696
State Projects	1,631	29,223		30,847	29,663	1,191
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	417	2		0	0	419
School Plant Funds	4,553	9,791	0	0	3,858	10,486
Food Service	262,801	1,106,415	(163,212)	1,358,068	1,119,419	86,585
Civic Center	25,965	35,587	0	33,000	20,177	41,375
Community School	56,090	78,538	0	27,000	80,801	53,827
Auxiliary Operations	101,075	87,730	0	80,165	78,330	110,475
Extracurricular Activities Fees	164,527	147,712	0	159,000	140,098	172,141
Gifts and Donations	47,251	28,745	0	25,000	34,838	41,158
Career & Tech. Ed. & Voc. Ed. Projects	642	3	0	0	0	645
Fingerprint	936	4	0	0	0	940
School Opening	0	0	0	0	0	0
Insurance Proceeds	40,006	671	0	20,000	29,153	11,524
Textbooks	6,889	2,619	0	200	179	9,329
Litigation Recovery	11,586	48	0	0	11,620	14
Indirect Costs	89,324	524	186,709	120,000	217,752	58,805
Unemployment Insurance	2,801	12	0	0	0	2,813
Teacherage	0	0	0	0	0	0
Insurance Refund	13,057	54	0	0	12,206	905
Grants and Gifts to Teachers	2,922	12	0	400	370	2,564
Advertisement	51	0	0	0	0	51
Joint Technical Education	83,217	53,508	0	145,000	136,708	17
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	139,478	96,594	0	0	0	236,072
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	54,506	0	45,000	44,464	10,042
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	0	0				0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	47,166	56,852	0	61,000	72,360	31,658
OPEB	0	0	0	0	0	0
Other Funds	124,461	268,509	0	43,000	293,046	99,924