



### 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

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SIGNATURE/DATE

Board President 10-9-15

Board Clerk 10-7-15

Board Member \_\_\_\_\_

Board Member \_\_\_\_\_

Board Member 10/9/15

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on 10/13/15 contain(s) the data for the AFR described above.

Date

*[Handwritten Signature]*

Superintendent Signature

*[Handwritten Signature]*

Business Manager Signature

Riley Frei  
Superintendent (Typed Name)

Roni Hart  
Business Manager (Typed Name)

Roni Hart  
District Contact Employee

928 219.3005  
Telephone Number

rhart@cruhhsd.org  
E-mail

**ALERT: the following items need to be addressed before the AFR is submitted**

Page 6, Other Funds Section: Energy and Water Savings Fund transfers not budgeted for correctly on the expenditure budget.

#### TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$	<u>10,595,157</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$	<u>770,927</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>662,574</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) 1990 Misc Revenue

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	196,377	538,769	39,682	335,057
2	8,849,360	568,685	0	2,302,332
3				
4	0	0		
5				
6				
7				
8	0	0		
9				
10				
11				
12				
13				
14				
15				
16				
17	324	1,822	126	11,368
18	2,684			
19	8,852,368	570,507	126	2,313,700
20				
21	283,829	21,364		
22				
23				
24	283,829	21,364		
25	1,010,284	51,438		
26	1,135,909	30,622		
27				0
28	2,146,193	82,060		0
29				
30				
31				
32	0			
33	0			
34				
35				0
36	0			0
37	11,282,390	673,931	126	2,313,700
38				0
39	66,012	0		0
40				
41	11,544,779	1,212,700	39,808	2,648,757
42	10,595,157	662,574	15,837	2,335,806
43	1,347	104,808		0
44	10,596,504	767,382	15,837	2,335,806
45	948,275	445,318	23,971	312,951

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/14.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/15.

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	
<b>100 Regular Education</b>										
1000 Instruction	1.	3,029,230	963,751	20,742	33,862	1,250	4,201,174	4,048,835	4,346,318	-6.8%
2000 Support Services										
2100 Students	2.	333,969	120,554	290	3,283	580	492,274	458,676	483,511	-5.1%
2200 Instructional Staff	3.	80,769	37,986	8,176	4,462		137,238	131,393	119,924	9.6%
2300 General Administration	4.	97,145	45,062	83,731	4,111	123,437	390,886	353,486	202,107	74.9%
2400 School Administration	5.	419,558	135,167	6,494	8,716	1,450	561,598	571,385	604,052	-5.4%
2500 Central Services	6.	172,239	69,816	76,644	2,473	5,225	330,717	326,397	319,504	2.2%
2600 Operation & Maintenance of Plant	7.	150,188	62,781	1,263,485	467,992	0	2,001,205	1,924,446	1,922,623	0.1%
2900 Other	8.				0		0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	44,924	22,264	0	15,482	0	81,636	82,670	78,755	5.0%
610 School-Sponsored Cocurricular Activities	10.	106,578	30,786	69	4,219	15,299	166,940	156,951	151,618	3.5%
620 School-Sponsored Athletics	11.	315,509	87,413	5,903	29,541	35,337	518,303	473,703	485,047	-2.3%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.	0	0					0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	4,750,109	1,575,580	1,465,534	574,141	182,578	8,880,971	8,527,942	8,713,459	-2.1%
<b>200 Special Education</b>										
1000 instruction	15.	615,230	173,114	11,107	17,679	560	871,388	817,690	938,358	-12.9%
2000 Support Services										
2100 Students	16.	148,822	41,879	48,437	674		257,499	239,812	178,928	34.0%
2200 Instructional Staff	17.	124,611	41,836	498	644		167,188	167,589	170,259	-1.6%
2300 General Administration	18.		0				0	0	0	0.0%
2400 School Administration	19.	21,233	6,062	0	0	0	28,107	27,295	26,212	4.1%
2500 Central Services	20.	0	0	12	0	0	0	12	330	-96.4%
2600 Operation & Maintenance of Plant	21.			0			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.	909,896	262,891	60,054	18,997	560	1,324,182	1,252,398	1,314,087	-4.7%
<b>400 Pupil Transportation</b>	25.	389,956	131,202	19,136	274,499	24	781,408	814,817	880,375	-7.4%
<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%
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.							0	0	0.0%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	6,029,961	1,969,673	1,544,724	867,637	183,162	10,986,561	10,595,157	10,907,921	-2.9%

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%)		169,053										
Interest Income		75										
Total Revenues (lines 1 and 2)		169,128										
Expenditures												
100 Regular Education												
1000 Instruction			0	79,876				241,042	79,876	7,435	974.3%	
2100 Support Services - Students			0	11,052				11,059	11,052	1,003	100.0%	
2200 Support Services - Instructional Staff			0	2,944				2,945	2,944	446	369.1%	
Program 100 Subtotal (lines 4-6)			0	93,872				255,047	93,872	8,884	956.6%	
200 Special Education												
1000 Instruction			0	16,834				16,836	16,834	0	0.0%	
2100 Support Services - Students			0	2,184				2,187	2,184	0	0.0%	
2200 Support Services - Instructional Staff			0	5,488				5,489	5,488	0	0.0%	
Program 200 Subtotal (lines 8-10)			0	22,506				22,512	22,506	0	0.0%	
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	20,391	169,128	0	116,378				277,559	116,378	8,884	1210.0%	73,141
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)		338,107										
Interest Income		547										
Total Revenues (lines 17 and 18)		338,654										
Expenditures												
100 Regular Education												
1000 Instruction			296,866	53,844				355,534	350,710	287,906	21.8%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			296,866	53,844				355,534	350,710	287,906	21.8%	
200 Special Education												
1000 Instruction			0	0				18,898	0	7,877	-100.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			0	0				18,898	0	7,877	-100.0%	
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	89,943	338,654	296,866	53,844				374,432	350,710	295,183	18.6%	77,889
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)		338,107										
Interest Income		169										
Total Revenues (lines 33 and 34)		338,276										
Expenditures												
100 Regular Education												
1000 Instruction			151,331	57,154	34,380	0		316,568	242,865	210,609	13.7%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0	0			518	0	3,000	-100.0%	
Program 100 Subtotal (lines 36-38)			151,331	57,154	34,380	0		316,586	242,865	216,609	12.1%	
200 Special Education												
1000 Instruction			0	0				0	0	0	0.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			0	0	0			0	0	0	0.0%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify) _____												
1000 Instruction			42,861	16,113				0	60,074	71,012	-14.1%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 43 and 46)			42,861	16,113	0			0	60,074	71,012	-14.1%	
Total Classroom Site Fund 013 - Other	58,801	338,276	199,192	73,267	34,380	0		316,686	303,839	287,621	5.6%	93,238
Total Classroom Site Funds (lines 16, 32, and 48)	189,137	846,058	496,058	243,489	34,380	0		968,677	770,927	592,288	30.2%	244,268

(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, 22, 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%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	25,501	34,426			50,331	99,083	110,258	116,580	-5.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	14,469	4,689			10,274	8,085	29,432	27,312	7.8%
2300, 2400, 2500, 2900 Administration	0		30,091			20,447	58,463	50,538	73,290	-31.0%
2600 Operation & Maintenance of Plant	102,296		25,841			1,595	173,297	129,732	118,862	9.1%
2700 Student Transportation			3,155			0	1,907	3,155	1,906	65.5%
3000 Operation of Noninstructional Services	0					600	625	600	625	-4.0%
4000 Facilities Acquisition and Construction			0			0	0	0	0	0.0%
5000 Debt Service				261,612	77,247		338,861	338,859	338,858	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	102,296	39,970	98,202	261,612	77,247	83,247	680,321	662,574	677,433	-2.2%

(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	
6200 Employee Benefits	0	0	0		0	
6450 Construction Services	0	0	0	0	0	
6710 Land and Improvements	0	0	0		0	
6720 Buildings and Improvements	0	0	0		0	
6731 Furniture and Equipment	56,193	31,404	0		0	
6734 Vehicles	0	0	0		0	
6737 Technology-Related Hardware and Software	67,130	62,445	0		0	
6831, 6832 Redemption of Principal	261,613	261,612	0		0	
6841, 6842, 6850 Interest	77,248	77,247	0		0	
Total (lines 1-10)	462,184	432,708	0	0	0	0
Total amounts reported on lines 1 through 10 above for:						
Renovation	0	0	0			
New Construction	0	0	0		0	
Other	462,184	432,708	0		0	
Total (lines 12-14)	462,184	432,708	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, 2015	
Land and Improvements	\$4,959,946
Buildings and Improvements	\$46,900,844
Furniture, Equipment, Vehicles, and Technology	\$5,117,469
Construction in Progress	\$0
Total	\$56,978,259

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>FEDERAL PROJECTS</b>						
100-130 ESEA Title I - Helping Disadvantaged Children	(102,188)	899,974	(6,473)	797,786	739,168	52,145
140-150 ESEA Title II - Prof. Development and Technology	(14,798)	130,484	(992)	115,686	103,959	10,695
160 ESEA Title IV - 21st Century Schools	0	0	0	0	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	0	4,999	0	16,279	4,999	0
200 ESEA Title VII - Indian Education						
210 ESEA Title VI - Flexibility and Accountability						
220 IDEA Part B	(82,046)	417,264	(3,198)	346,548	338,899	(6,879)
230 Johnson-O'Malley						
240 Workforce Investment Act						
250 AEA-Adult Education						
260-270 Vocational Education - Basic Grants	(3,035)	153,057	(506)	229,581	152,074	(2,558)
280 ESEA Title X - Homeless Education				0		0
290 Medicaid Reimbursement	(3,858)	2,516		0	0	(1,342)
374 E-Rate	(104,495)	104,758		190,000	20,175	(19,912)
378 Impact Aid				0		0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	(24,146)	385,989	(1,652)	590,917	513,901	(153,710)
<b>Total Federal Project Funds (lines 1-17)</b>	<b>(334,566)</b>	<b>2,099,041</b>	<b>(12,821)</b>	<b>2,196,797</b>	<b>1,873,215</b>	<b>(121,561)</b>
<b>STATE PROJECTS</b>						
400 Vocational Education	12,220	57,553		69,773	65,424	4,349
410 Early Childhood Block Grant				0		0
420 Ext. School Yr. - Pupils with Disabilities	0	0		0	0	0
425 Adult Basic Education				0		0
430 Chemical Abuse Prevention Programs	0	0		0	0	0
435 Academic Contests				0		0
450 Gifted Education	0	0		0	0	0
460 Environmental Special Plate	0	0		0	0	0
465-499 Other State Projects	162	95,997		160,361	94,643	1,516
<b>Total State Project Funds (lines 19-27)</b>	<b>12,382</b>	<b>153,550</b>		<b>230,134</b>	<b>160,067</b>	<b>5,865</b>
<b>Total Federal and State Projects (lines 18 and 28)</b>	<b>(322,184)</b>	<b>2,252,591</b>	<b>(12,821)</b>	<b>2,426,931</b>	<b>2,033,282</b>	<b>(115,696)</b>

(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	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER		ENDING FUND	1.
		FUND BALANCE	FINANCING SOURCES	IN (OUT)	FINANCING USES		BALANCE	
		(ACTUAL)	(excluding 5200)	5200 (6930)	(excluding 6910 and 6930)		(ACTUAL)	
<b>OTHER FUNDS</b>			ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
020 Instructional Improvement	1.	0	89,566		164,100	62,819	26,747	1.
050 County, City, and Town Grants	2.						0	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	22,253	0		22,131	11,232	11,021	4.
500 School Plant (Lease over 1 year)	5.	0	0		0		0	5.
505 School Plant (Lease 1 year or less)	6.				0		0	6.
506 School Plant (Sale)	7.	0	0	0	0	0	0	7.
515 Civic Center	8.	12,646	5,479		0	3,711	14,414	8.
520 Community School	9.	(120,743)	420,286		233,099	400,901	(101,358)	9.
525 Auxiliary Operations	10.	154,959	355,687		425,000	262,840	247,806	10.
526 Extracurricular Activities Fees Tax Credit	11.	63,985	49,394		64,027	44,840	68,539	11.
530 Gifts and Donations	12.	22,544	10,289		137	13,643	19,190	12.
535 Career & Tech. Ed. & Voc. Ed Projects	13.	1,449	2,045		3,473	1,697	1,797	13.
540 Fingerprint	14.	0	0		1,000	0	0	14.
545 School Opening	15.				0		0	15.
550 Insurance Proceeds	16.	(45,013)	27,897		300,000	27,012	(44,128)	16.
555 Textbooks	17.	1,931	863		20,460	125	2,669	17.
565 Litigation Recovery	18.	5,113	2,300		13,635	0	7,413	18.
570 Indirect Costs	19.	0	0	12,821	0	12,821	0	19.
575 Unemployment Insurance	20.				0		0	20.
580 Teacherage	21.	0			0		0	21.
585 Insurance Refund	22.				0		0	22.
590 Grants and Gifts to Teachers	23.				0		0	23.
595 Advertisement	24.	1,485	10,215		0	8,057	3,643	24.
596 Joint Technical Education	25.	72,840	774,140	0	567,909	617,105	229,875	25.
620 Adjacent Ways	26.	39,682	126		59,800	15,837	23,971	26.
630 Bond Building	27.	0	0	0	0	0	0	27.
639 Impact Aid Revenue Bond Building	28.				0		0	28.
640 School Plant-Special Construction	29.				0		0	29.
650 Gifts and Donations—Capital	30.	3,931	1		0		3,932	30.
660 Condemnation	31.				0		0	31.
665 Energy and Water Savings	32.	0		38,796	16,572	38,796	0	32.
686 Emergency Deficiencies Correction	33.	0	11,693		0	11,693	0	33.
691 Building Renewal Grant	34.	176	64,825		0	87,000	(21,999)	34.
695 New School Facilities	35.				0		0	35.
700 Debt Service	36.	335,057	2,313,700		2,281,606	2,335,806	312,951	36.
720 Impact Aid Revenue Bond Debt Service	37.				0		0	37.
850 Student Activities	38.	105,174	280,391			237,405	148,160	38.
Other 855 Insurance Withholdings	39.	56,352	1,182,123		0	1,154,881	83,594	39.
<b>INTERNAL SERVICE FUNDS 950-989</b>								
9__ Self Insurance	1.				0		0	1.
955 Intergovernmental Agreements	2.	1,491	19,548		0	21,039	0	2.
9__ OPEB	3.				0		0	3.
9_____	4.				0		0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	64,550	39,772
Dropout Prevention Programs	0	0
Instructional Improvement Programs	99,550	23,047
Total Expenditures (lines 1-4)	164,100	62,819

Student Success Fund 080	BUDGET	ACTUAL
Beginning Fund Balance (Actual)		0
Revenues and Other Financing Sources (Actual)		27,620
Expenditures and Other Financing Uses (Budget)		27,620
Expenditures and Other Financing Uses (Actual)		27,620
Ending Fund Balance (Actual)		0

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

DISTRICT NAME COLORADO RIVER UNION HIGH SCHOOL DISTRICT

COUNTY MOHAVE

CTDS NUMBER 080502006

A. 1. Bonds Outstanding, June 30, 2015			\$575,000
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	\$476,077,609	Tax Rate	2.2200
b. Secondary	\$484,304,300	Tax Rate	0.4748
3. Number of Schools			3
4. Actual Days in Session			168
5. Area of School District (Square Miles)			925

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) \$0

(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)		\$8,257,163
2. Classroom Supplies (Function 1000, Object Code 6600)		\$329,125
3. Administration (Functions 2300, 2400, 2500, & 2900)		\$1,528,503
4. Support Services—Students (Function 2100)		\$1,067,392
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)		\$4,626,187
6. Total Current Expenditures		\$15,808,370

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)	\$323,571
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$1,919,730
c. Total Communications Expenditures (Object Code 6530)	\$41,614
d. Total Tuition Expenditures (Object Code 6560)	\$11,167

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$237,052
b. Food Service (Fund 510)	\$2,946

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$46,791
--	----------

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



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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning										0	3	0	6	9
2. Verbal Reasoning										0	1	0	4	5
3. Nonverbal Reasoning										0	2	0	10	12
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	6	0	20	26

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	16,851	15,203
2. Emotional Disability	14,013	12,427
3. Hearing Impairment	44,300	41,212
4. Other Health Impairments	0	0
5. Specific Learning Disability	142,200	138,785
6. Mild, Moderate, or Severe Intellectual Disability	227,157	220,653
7. Multiple Disabilities	254,742	247,991
8. Multiple Disabilities with Severe Sensory Impair.	71,700	68,552
9. Orthopedic Impairment	102,300	100,884
10. Developmental Delay	0	0
11. Preschool Severe Delay	0	0
12. Speech/Language Impairment	9,076	8,041
13. Traumatic Brain Injury	0	0
14. Visual Impairment	10,564	8,863
15. Subtotal (lines 1-14)	892,903	862,591
16. Gifted Education	0	
17. Remedial Education	0	
18. ELL Incremental Costs	30,411	24,793
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	435,000	365,014
21. Career Education	0	
22. Total (lines 15-21)	1,358,314	1,252,398

**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**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	18,000
2. Federal Audit Expenditures - All Funds	6330	6,000
		5,000

**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**

- 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
11,107	0		11,107
11,107	0	0	11,107

(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.	847,118	214,008	85,677	283,209	353,362	14				4,531	166,389	1,954,308
2000 Support Services													
2100 Students	2.	193,401	70,734	6,072	12,497	6,976	0				42,018		331,698
2200 Instructional Staff	3.	278,625	87,490	43,612	32,025	5,489	234				0	0	447,475
2300 General Administration	4.	0	0	5,000	56	2,096	0					0	7,152
2400 School Administration	5.	51,702	12,328	166	90	11,052	84					183	75,605
2500, 2900 Central Services, Other	6.	100,355	36,321	71,343	2,667	18,420	24				75	0	229,205
2600 Operation and Maintenance of Plant	7.	0	0	486,309	52,489	66,692						0	605,490
2700 Student Transportation	8.	18,512	3,894	30,249	1,056	3,155							56,866
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	151,455	52,184	8,619	220,005	2,946	824				0		436,033
3200 Enterprise Operations	10.												0
3300 Community Services Operations	11.											212,997	212,997
3400 Bookstore Operations	12.			600	0	0						0	600
4000 Facilities Acquisition and Construction	13.			1,800	0	0							1,800
5000 Debt Service	14.							2,530,408	182,053				2,712,461
Total (lines 1-14)	15.	1,641,168	476,959	739,447	604,094	470,188	1,180	0	2,530,408	182,053	46,624	379,569	7,071,690

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)	3,018,138	171,704	0
2. Special Education (Programs 200-230, 250, and 300-399)	171,838	14,941	0
3. Vocational Education (Programs 270 and 540)	274,044	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	18,103	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	113,848	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	198,581	6
7. Number of FTE-Certified Teachers		97	7.
8. Number of FTE-Contract Teachers		0	8

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	166,389	166,389
3. Program 900	0	213,180	213,180
4. Total (lines 1-3)	0	379,569	379,569

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6730 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	1,800	5.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 080502000

I certify that the Annual Financial Report of CRUHS #2 District, MOHAVE County, for fiscal year 2015 was approved by the Governing Board on Oct 12, 2015, and that the complete Annual Financial Report may be reviewed by contacting Roni Hart at the District Office, telephone 928 219 3605 during normal business hours.

Avg. Daily Membership	2014	2015
Attending	2,055,540	1,967,672
2015 Tax Rates:	Primary	Secondary
	2.2200	0.4748

*Lowrey*  
President of the Governing Board

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

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				8,880,971	8,527,942	
Special Education				1,324,182	1,252,398	
Pupil Transportation				781,408	814,817	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	196,377	11,282,390	64,665	10,986,561	10,595,157	948,275
Classroom Site Funds	169,137	846,058		968,677	770,927	244,268
Instructional Improvement	0	89,566		164,100	62,819	26,747
Unrestricted Capital Outlay	538,769	673,931	(104,808)	680,321	662,574	445,318
Student Success	0	27,620		27,620	27,620	0
Adjacent Ways	39,682	126	0	59,800	15,837	23,971
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	38,796	16,572	38,796	0
New School Facilities	0	0	0	0	0	0
Federal Projects	(334,566)	2,099,041	(12,821)	2,196,797	1,873,215	(121,561)
State Projects	12,382	153,350		230,134	160,067	5,865
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	22,253	0		22,131	11,232	11,021
School Plant Funds	0	0	0	0	0	0
Food Service	226,227	554,529	0	873,200	726,962	53,794
Civic Center	12,646	5,479	0	0	3,711	14,414
Community School	(120,743)	420,286	0	233,099	400,901	(101,358)
Auxiliary Operations	154,959	355,687	0	425,000	262,840	247,806
Extracurricular Activities Fees	63,985	49,394	0	64,027	44,840	68,539
Gifts and Donations	26,475	10,290	0	137	13,643	23,122
Career & Tech. Ed. & Voc. Ed. Projects	1,449	2,045	0	3,473	1,697	1,797
Fingerprint	0	0	0	1,000	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	(45,013)	27,897	0	300,000	27,012	(44,128)
Textbooks	1,931	863	0	20,460	125	2,669
Litigation Recovery	5,113	2,300	0	13,635	0	7,413
Indirect Costs	0	0	12,821	0	12,821	0
Unemployment Insurance	0	0	0	0	0	0
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	1,485	10,215	0	0	8,057	3,643
Joint Technical Education	72,840	774,140	0	567,909	617,105	229,875
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	335,057	2,313,700	0	2,281,606	2,335,806	312,951
Emergency Deficiencies Correction	0	11,693	0	0	11,693	0
Building Renewal Grant	176	64,825	0	0	87,000	(21,999)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	105,174	280,391			237,405	148,160
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	1,491	19,548	0	0	21,039	0
OPEB	0	0	0	0	0	0
Other Funds	56,352	1,182,123	0	0	1,154,881	83,594

**FOOD SERVICE**

		FUND 510	
		ACTUAL	
<b>BEGINNING FUND BALANCE (1)</b>	1.	226,227	1.
<b>REVENUES</b>			
1500 Investment Income	2.	410	2.
1600 Food Service	3.	186,478	3.
Other Local _____	4.		4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	367,641	5.
4900 Revenue for/on Behalf of the District	6.		6.
<b>TOTAL REVENUE (lines 2-6)</b>	7.	554,529	7.
5200 Fund Transfers-In	8.		8.
<b>TOTAL AVAILABLE (lines 1, 7, and 8)</b>	9.	789,756	9.

A. Number of operating months 12

- B. Number of Meals Served
1. Served at District Locations
    - a. Reimbursable Meals Only
    - b. Program Adults/Adult Workers
    - c. Other
  2. Served at Other Locations
    - a. Reimbursable Meals Only
    - b. Program Adults/Adult Workers
    - c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	24,724.00	117,774.00	45,722.00	2,066.00
b. Program Adults/Adult Workers	0.00	1,921.00	0.00	0.00
c. Other	34.00	1,489.00	0.00	0.00
2. Served at Other Locations				
a. Reimbursable Meals Only	0.00	0.00	0.00	0.00
b. Program Adults/Adult Workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

\* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

- C. Meal Prices
1. Reduced breakfast
  2. Reduced lunch
  3. Reduced snack
  4. Paid breakfast
  5. Paid lunch
  6. Paid snack

	P-6	7-8	9-12	Adult
1. Reduced breakfast			0.30	
2. Reduced lunch			0.40	
3. Reduced snack			0.00	
4. Paid breakfast			1.50	2.00
5. Paid lunch			2.75	3.00
6. Paid snack			0.00	

- D. Special Milk Program

Charge to children per 1/2 pint milk unit	\$0.00
Number of 1/2 pint milk units served to children	0

**EXPENDITURES**

- 6150 Classified Salaries
- 6200 Employee Benefits
- 6400 Purchased Property Services
- 6570 Food Service Management
- 6591 Services Purchased from Other AZ. Districts
- 6610 General Supplies (Nonfood Items)
- 6620 Energy
- 6631 USDA Commodities (Excluding Freight)
- 6632 USDA Commodities (Freight Only)
- 6633 Other Food
- 6634 Storage Costs for USDA Commodities
- 6700 Property (Excluding 6731-37)
- 6731-37 Furniture & Equipment, Vehicles, & Tech.
- Other Expenditures \_\_\_\_\_
- TOTAL EXPENDITURES (lines 10-23)**
- 6910 Indirect Costs
- 6930 Fund Transfers-Out
- TOTAL EXPENDITURES & OTHER USES (lines 24-26)**
- ENDING FUND BALANCE (line 9 minus line 27) (1)**

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	194,256	0	0
11.	68,692	0	0
12.	187,819	0	0
13.	0	0	
14.	0	0	
15.	13,874	0	0
16.	52,040	0	
17.	0		
18.	7,720		
19.	198,411		
20.			
21.			0
22.	2,946		0
23.	1,204	13,196	0
24.	873,200	726,962	13,196
25.	0		
26.	0		
27.	726,962		
28.	53,794		

- E. Detail of Food Service Management Company Expenditures

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

(1) Includes Food Service Fund revolving account cash balance of \$100 at 7/1/14 or \$1,000 at 6/30/15, as applicable.