



### 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**

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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 14, 2014 contain(s) the data for the AFR described above.  
Date

\_\_\_\_\_  
Superintendent Signature

Elaine E Wood  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

928-505-6936  
Telephone Number

ewood@havasu.k12.az.us  
E-mail

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

Page 8, Section C: Special Education By Type Table is not complete. Please ensure all M&O Fund, Program 200 SPED expenditures are included. M&O page 2, line 24 total should agree to this total amount.

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ 24,843,431
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ 1,948,875
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 904,592

**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) 1,990

**Subtotal (lines 2-18)**

**2000 Intermediate**

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

**Subtotal (lines 20-23)**

**3000 State**

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

**Subtotal (lines 25-27)**

**4000 Federal**

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify)

**Subtotal (lines 29-35)**

**Total Fund Revenue (lines 19, 24, 28, and 36)**

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify)

**TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)**

**Total Expenditures**

- 6900 Other Financing Uses and Other Items

**TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)**

**ENDING FUND BALANCE (line 41 minus line 44) (3)**

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	3,207,395	837,225	0	566,432	847,548
2.	13,847,406	115,548	907,242	0	4,759,197
3.	0				
4.	0	0	0	0	0
5.	1,351	0			0
6.	0	0			0
7.	253,383	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	19,575	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	31,724	2,285	0	0	19,428
18.	43,472	0	0	0	0
19.	14,196,911	117,833	907,242		4,778,625
20.	0	0		0	
21.	808,399	4,890		0	
22.	0	0		0	
23.	0	0		0	
24.	808,399	4,890			
25.	2,010,484	24,552		0	
26.	4,532,990	46,261		0	
27.	0	0		0	0
28.	6,543,474	70,813			0
29.	0				
30.	0				
31.					
32.	1,057				
33.	0				
34.	90,802				
35.	0				0
36.	91,859				0
37.	21,640,643	193,536	907,242		4,778,625
38.					0
39.	0	566,432	0	0	0
40.	0	0	0	0	0
41.	24,848,038	1,597,193	907,242	566,432	5,626,173
42.	24,843,431	904,592	838,632		4,747,632
43.	239	0	0	566,432	0
44.	24,843,670	904,592	838,632	566,432	4,747,632
45.	4,368	692,601	68,610	0	878,541

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

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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.	6,559,749	2,053,680	97,316	130,204	0	9,470,910	8,840,949	9,862,971	-10.4%
2000 Support Services										
2100 Students	2.	592,040	207,558	1,342	36,509	0	854,379	837,449	892,721	-6.2%
2200 Instructional Staff	3.	485,189	186,425	169,224	50,269	460	821,233	891,567	979,734	-9.0%
2300 General Administration	4.	145,260	793,705	79,833	410	7,289	492,472	1,026,497	242,630	323.1%
2400 School Administration	5.	1,225,739	311,410	40,832	2,086	1,768	1,551,601	1,581,835	1,572,417	0.6%
2500 Central Services	6.	651,806	203,197	297,574	19,978	25,406	1,290,894	1,197,961	1,079,444	11.0%
2600 Operation & Maintenance of Plant	7.	1,325,931	525,039	654,974	1,647,682	40,932	4,519,213	4,194,558	4,295,560	-2.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	24,918	9,747	0	50,000	0	90,782	84,665	90,059	-6.0%
610 School-Sponsored Cocurricular Activities	10.	40,777	12,051	0	0	0	72,413	52,828	59,649	-11.4%
620 School-Sponsored Athletics	11.	90,310	20,853	0	0	0	83,716	111,163	83,183	33.6%
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.	11,141,719	4,323,665	1,341,095	1,937,138	75,855	19,247,613	18,819,472	19,158,368	-1.8%
<b>200 Special Education</b>										
1000 Instruction	15.	2,905,958	970,231	44,778	4,128	0	4,046,124	3,925,095	4,076,993	-3.7%
2000 Support Services										
2100 Students	16.	467,837	144,522	228,307	8,972	1,096	953,513	850,734	977,220	-12.9%
2200 Instructional Staff	17.	113,613	30,399	14,574	987	1,250	151,860	160,823	186,975	-14.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
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.	3,487,408	1,145,152	287,659	14,087	2,346	5,151,497	4,936,652	5,241,188	-5.8%
<b>400 Pupil Transportation</b>	25.	519,540	229,957	19,753	118,110	2,249	1,126,477	889,609	944,691	-5.8%
<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.	150,751	46,947	0	0	0	193,905	197,698	179,746	10.0%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	15,299,418	5,745,721	1,648,507	2,069,335	80,450	25,719,492	24,843,431	25,523,993	-2.7%

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%)		346,559										
Interest Income		1,378										
Total Revenues (lines 1 and 2)		347,937										
Expenditures												
100 Regular Education												
1000 Instruction			245,012	48,724				392,228	293,736	227,206	29.3%	
2100 Support Services - Students			5,330	1,058				10,926	6,388	4,527	41.1%	
2200 Support Services - Instructional Staff			12,929	2,566				14,580	15,495	12,450	24.5%	
Program 100 Subtotal (lines 4-6)			263,271	52,348				417,734	315,619	244,183	29.3%	
200 Special Education												
1000 Instruction			93,761	18,651				156,098	112,412	78,232	43.7%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			2,665	529				3,643	3,194	2,264	41.1%	
Program 200 Subtotal (lines 8-10)			96,426	19,180				159,741	115,606	80,496	43.6%	
Other Programs (Specify)												
1000 Instruction			2,981	592				5,140	3,573	0	--	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			2,981	592				5,140	3,573	0	--	
Total Classroom Site Fund 011 - Base Salary	264,622	347,937	362,678	72,120			0	582,615	434,798	324,679	33.9%	177,761
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)		693,118										
Interest Income		6,317										
Total Revenues (lines 17 and 18)		699,435										
Expenditures												
100 Regular Education												
1000 Instruction			415,189	82,908				1,046,438	498,097	449,258	10.9%	
2100 Support Services - Students			8,267	1,641				17,214	9,908	9,177	8.0%	
2200 Support Services - Instructional Staff			22,733	4,513				22,959	27,246	25,237	8.0%	
Program 100 Subtotal (lines 20-22)			446,189	89,062				1,086,611	535,251	483,672	10.7%	
200 Special Education												
1000 Instruction			147,974	29,553				459,551	177,527	150,046	18.3%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			4,133	820				5,739	4,953	4,589	7.9%	
Program 200 Subtotal (lines 24-26)			152,107	30,373				465,290	182,480	154,635	18.0%	
Other Programs (Specify)												
1000 Instruction			0	0				8,610	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%	
Other Programs Subtotal (lines 28-30)			0	0				8,610	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	921,574	699,435	598,296	119,435			0	1,560,511	717,731	638,307	12.4%	903,278
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)		693,118										
Interest Income		2,706										
Total Revenues (lines 33 and 34)		695,824										
Expenditures												
100 Regular Education												
1000 Instruction			333,074	203,499	0	0		746,605	536,573	504,469	6.4%	
2100 Support Services - Students			7,323	4,520	0	0		18,537	11,843	10,128	16.9%	
2200 Support Services - Instructional Staff			17,509	10,659	0	0		26,027	28,168	27,850	1.1%	
Program 100 Subtotal (lines 36-38)			357,906	218,678	0	0		791,169	576,584	542,447	6.3%	
200 Special Education												
1000 Instruction			128,551	78,369	0	0		300,636	206,920	173,812	19.0%	
2100 Support Services - Students			0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff			3,662	2,015	0	0		6,504	5,677	4,797	18.3%	
Program 200 Subtotal (lines 40-42)			132,213	80,384	0	0		307,140	212,597	178,609	19.0%	
530 Dropout Prevention Programs												
1000 Instruction			0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction			4,518	2,647	0	0		9,762	7,165	0	--	
2100, 2200 Support Serv. Students & Instructional Staff			0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			4,518	2,647	0	0		9,762	7,165	0	--	
Total Classroom Site Fund 013 - Other	473,275	695,824	494,637	301,709	0	0	0	1,108,071	796,346	721,056	10.4%	372,753
Total Classroom Site Funds (lines 16, 32, and 48)	1,659,471	1,743,196	1,455,611	493,264	0	0	0	3,251,197	1,948,875	1,684,042	15.7%	1,453,792

(1) For FY 2014, 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	0	35,043			0	242,000	35,043	2,379	1373.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	29,012	4,506			0	85,000	33,518	426	7768.1%
2300, 2400, 2500, 2900 Administration	4.	241,120		101,071		0	311	1,545,610	342,502	258,280	32.6%
2600 Operation & Maintenance of Plant	5.	0		3,870			2,251	4,500	6,121	90,069	-93.2%
2700 Student Transportation	6.	0		0			18,621	20,000	18,621	16,666	11.7%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		97			86,801	45,400	86,898	135,420	-35.8%
5000 Debt Service	9.				353,826	28,063		381,890	381,889	381,889	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	241,120	29,012	144,587	353,826	28,063	107,984	2,324,400	904,592	885,129	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	1.	0	0	0	0	0	0
6200 Employee Benefits	2.	0	0	0	0	0	0
6450 Construction Services	3.	0	86,801	0	0	0	0
6710 Land and Improvements	4.	0	0	0	0	0	0
6720 Buildings and Improvements	5.	0	0	0	0	0	0
6731 Furniture and Equipment	6.	736,610	19,024	0	0	0	0
6734 Vehicles	7.	0	0	0	0	0	0
6737 Technology-Related Hardware and Software	8.	336,000	125,563	0	0	0	0
6831, 6832 Redemption of Principal	9.	353,826	353,826	0	0	0	0
6841, 6842, 6850 Interest	10.	28,064	28,063	0	0	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	11.	0	0	0	0	0	0
New Construction	12.	0	0	0	0	0	0
Other	13.	1,454,500	613,277	0	0	0	0
Total (lines 11-13)	14.	1,454,500	613,277	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	\$5,655,097 1.
Buildings and Improvements	\$80,358,888 2.
Furniture, Equipment, Vehicles, and Technology	\$5,773,710 3.
Construction in Progress	\$0 4.
Total	\$91,787,695 5.

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) 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	1. (152,183)	1,278,319	(15,123)	1,221,117	1,120,362	(9,349)
140-150 ESEA Title II - Prof. Development and Technology	2. (31,560)	217,678	(2,631)	205,398	185,775	(2,288)
160 ESEA Title IV - 21st Century Schools	3. 0	0	0	0	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5. 2,492	8,474	(223)	17,142	15,749	(5,006)
200 ESEA Title VII - Indian Education	6. 0	0	0	0	0	0
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. (12,886)	848,456	(13,141)	1,222,923	933,827	(111,398)
230 Johnson-O'Malley	9. 0	0	0	0	0	0
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. (4,046)	86,440	(916)	129,040	96,949	(15,471)
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 568,564	181,021	0	280,000	130,545	619,040
374 E-Rate	15. 250,334	90,997	0	172,000	1,384	339,947
378 Impact Aid	16. 0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. (27,805)	49,950	(198)	0	28,795	(6,848)
<b>Total Federal Project Funds (lines 1-17)</b>	18. 592,910	2,761,335	(32,232)	3,247,620	2,513,386	808,627
<b>STATE PROJECTS</b>						
400 Vocational Education	19. 16,869	55,526	0	29,658	70,153	2,242
410 Early Childhood Block Grant	20. 0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	21. 0	0	0	0	0	0
425 Adult Basic Education	22. 0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	23. 0	0	0	0	0	0
435 Academic Contests	24. 0	0	0	0	0	0
450 Gifted Education	25. 0	0	0	0	0	0
455 Family Literacy Pilot Program	26. 0	0	0	0	0	0
460 Environmental Special Plate	27. 0	0	0	0	0	0
465-499 Other State Projects	28. (69,291)	321,008	0	135,000	248,494	3,223
<b>Total State Project Funds (lines 19-28)</b>	29. (52,422)	376,534		164,658	318,647	5,465
<b>Total Federal and State Projects (lines 18 and 29)</b>	30. 540,488	3,137,869	(32,232)	3,412,278	2,832,033	814,092

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

	1.	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	313,140	249,749		215,000	157,922	404,967
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant (Lease over 1 year)	5.	104,689	35,447	0	37,000	0	140,136
505 School Plant (Lease 1 year or less)	6.	74,209	0	0	0	0	74,209
506 School Plant (Sale)	7.	0	9,707	0	0	707	9,000
515 Civic Center	8.	37,241	62,611	0	30,000	32,840	67,012
520 Community School	9.	336,623	381,990	0	35,000	474,471	244,142
525 Auxiliary Operations	10.	578,171	438,805	0	500,000	450,683	566,293
526 Extracurricular Activities Fees Tax Credit	11.	495,639	523,404	0	600,000	719,305	299,087
530 Gifts and Donations	12.	148,036	158,589	0	250,000	123,687	182,938
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0	0	0	0	0	0
540 Fingerprint	14.	17,464	2,551	0	5,000	2,412	17,603
545 School Opening	15.	0	0	0	0	0	0
550 Insurance Proceeds	16.	82,061	986	0	30,000	5,219	77,828
555 Textbooks	17.	11,558	7,587	0	10,000	4,760	14,385
565 Litigation Recovery	18.	106,877	909	0	2,000	0	107,786
570 Indirect Costs	19.	0	0	13,972	60,000	13,972	0
575 Unemployment Insurance	20.	3,084	26	0	0	0	3,110
580 Teacherage	21.	0	0	0	0	0	0
585 Insurance Refund	22.	18,625	158	0	0	0	18,783
590 Grants and Gifts to Teachers	23.	0	0	0	0	0	0
595 Advertisement	24.	9,374	79	0	5,000	689	8,764
596 Joint Technical Education	25.	446,546	626,630	0	1,500,000	825,989	247,187
620 Adjacent Ways	26.	0	907,242		900,000	838,632	68,610
625 Soft Capital Allocation	27.	566,432		(566,432)		0	0
630 Bond Building	28.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	29.	0	0	0	0	0	0
640 School Plant-Special Construction	30.	0	0	0	0	0	0
650 Gifts and Donations—Capital	31.	0	0	0	0	0	0
660 Condemnation	32.	0	0	0	0	0	0
665 Energy and Water Savings	33.	0	82,131	0	0	100,000	(17,869)
686 Emergency Deficiencies Correction	34.	0	0	0	0	0	0
690 Building Renewal	35.	0	0		0	0	0
691 Building Renewal Grant	36.	25	0	0	1,270,000	194,913	(194,888)
695 New School Facilities	37.	0	0		0	0	0
700 Debt Service	38.	847,548	4,778,625		4,746,688	4,747,632	878,541
720 Impact Aid Revenue Bond Debt Service	39.	0	0	0	0	0	0
750 Permanent	40.	0	0	0	0	0	0
850 Student Activities	41.	0	0			0	0
Other	42.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0	0
9__	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	105,000	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	110,000	157,922
Total Expenditures (lines 1-4)	215,000	157,922

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



A. 1. Bonds Outstanding, June 30, 2014			\$4,535,000
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	\$603,921,506	Tax Rate	3.1962
b. Secondary	\$613,248,218	Tax Rate	0.6732
3. Number of Schools			1
4. Actual Days in Session			180
5. Area of School District (Square Miles)			192

(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	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 ( <i>Function 1000, except line 2 amount</i> )	\$17,074,710
2. Classroom Supplies ( <i>Function 1000, Object Code 6600</i> )	\$511,281
3. Administration ( <i>Functions 2300, 2400, 2500, &amp; 2900</i> )	\$4,554,470
4. Support Services—Students ( <i>Function 2100</i> )	\$2,002,250
5. All Other Support Services & Operations ( <i>Functions 2200, 2600, 2700, 3100, &amp; 3400</i> )	\$9,527,112
6. Total Current Expenditures	\$33,669,823

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)	\$1,197,961
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$4,194,558
c. Total Communications Expenditures (Object Code 6530)	\$241,265
d. Total Tuition Expenditures (Object Code 6560)	\$0

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$141,166
b. Food Service (Fund 510)	\$51,916

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$99,105
--	----------

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
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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												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	0	3	5	8	13	11	6	14	6	11	77
2. Verbal Reasoning	0	0	0	1	1	7	6	13	18	10	12	7	13	88
3. Nonverbal Reasoning	0	0	0	3	3	6	10	5	10	4	12	10	13	76
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	4	7	18	24	31	39	20	38	23	37	241

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

	Total Number Gifted Pupils
1. White, not Hispanic	179
2. Black, not Hispanic	0
3. Hispanic	20
4. American Indian/Alaskan Native	2
5. Asian or Pacific Islander	4
6. Total Unduplicated Enrollment (lines 1-5)	205

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	293,784	224,044
2. Emotional Disability	77,312	59,745
3. Hearing Impairment	619	0
4. Other Health Impairments	278,322	238,980
5. Specific Learning Disability	1,358,770	1,254,645
6. Mild, Moderate, or Severe Intellectual Disability	123,699	179,235
7. Multiple Disabilities	61,849	119,490
8. Multiple Disabilities with Severe Sensory Impair.	77,311	89,618
9. Orthopedic Impairment	77,311	59,745
10. Developmental Delay	309,247	298,725
11. Preschool Severe Delay	108,236	119,490
12. Speech/Language Impairment	355,634	343,533
13. Traumatic Brain Injury	0	0
14. Visual Impairment	0	0
15. Subtotal (lines 1-14)	3,122,094	2,987,250
16. Gifted Education	1,070,655	1,067,205
17. Remedial Education	0	0
18. ELL Incremental Costs	70,233	45,030
19. ELL Compensatory Instruction	0	23,848
20. Vocational and Technological Education	888,515	813,321
21. Career Education	0	0
22. Total (lines 15-21)	5,151,497	4,936,654

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,067,205
9-12	\$ 0
Total	\$ 1,067,205

**E. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	46,000
2. Federal Audit Expenditures - All Funds	6330	4,000

**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
0	0		0
0	0		0
0	0		0
0	0		0
0	0	0	0

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
<b>Funds 020-799</b>												
1000 Instruction	1,414,097	498,178	562,383	384,829	380,325	12,207				302,122	5,390	3,559,531
2000 Support Services												
2100 Students	190,248	63,705	21,600	17,548	20,930	1,119				278	0	315,428
2200 Instructional Staff	711,142	206,803	126,549	61,937	8,570	1,003				105	0	1,116,109
2300 General Administration	1,696	297	672	0	0	0	0			0	0	2,665
2400 School Administration	9,650	1,916	0	8,936	1,680	0				0	0	22,182
2500, 2900 Central Services, Other	222,449	69,723	302,818	311	101,071	1,127		0		0	0	697,499
2600 Operation and Maintenance of Plant	2,293	455	10,434	5,031	3,870	0				0	0	22,083
2700 Student Transportation	536	118	78,765	0	0	0				0	0	79,419
3000 Operation of Noninstructional Services												
3100 Food Service Operations	0	0	1,800,665	17,434	51,916	254				0	0	1,870,269
3200 Enterprise Operations	0	0	320	6,787	0	210				0	0	7,317
3300 Community Services Operations											0	0
3400 Bookstore Operations	0	0	3,211	152,998	5,478	1,022				(632)	0	162,077
4000 Facilities Acquisition and Construction	0	0	1,361,765	0	97	0				0	0	1,361,862
5000 Debt Service								4,860,951	267,626		0	5,128,577
Total (lines 1-14)	2,552,111	841,195	4,269,182	655,811	573,937	16,942	0	4,860,951	267,626	301,873	5,390	14,345,018

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)	7,371,719	371,862	0
2. Special Education (Programs 200-230, 250, and 300-399)	2,153,906	34,740	0
3. Vocational Education (Programs 270 and 540)	755,876	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	39,480	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	119,958	20,810	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 308,409
7. Number of FTE-Certified Teachers	257
8. Number of FTE-Contract Teachers	0

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	5,390	5,390
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	0	5,390	5,390

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	97
4. Total (lines 1-3)	97
5. 6450 Construction	1,354,990

**SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT**

**CTDS NUMBER**

080201000

I certify that the Annual Financial Report of \_\_ Lake Havasu Unified School District, Mohave County, for fiscal year 2014 was approved by the Governing Board on October 14,2014, and that the complete Annual Financial Report may be reviewed by contacting Elaine Wood at the District Office, telephone 958-505-6936, during normal business hours.

**1. Average Daily Membership**

Attending	2013	5,473.920
Resident		5,422.585
Primary	Secondary	
3.1962	0.6732	

2014	5,481.589
	5,374.469

**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				19,247,613	18,819,472	
Special Education				5,151,497	4,936,652	
Pupil Transportation				1,126,477	889,609	
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				193,905	197,698	
Maintenance and Operation Total	3,207,395	21,640,643	(239)	25,719,492	24,843,431	4,368
Classroom Site Funds	1,659,471	1,743,196		3,251,197	1,948,875	1,453,792
Instructional Improvement	313,140	249,749		215,000	157,922	404,967
Unrestricted Capital Outlay	837,225	193,536	566,432	2,324,400	904,592	692,601
Soft Capital Allocation	566,432		(566,432)			0
Adjacent Ways	0	907,242		900,000	838,632	68,610
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	82,131	0	0	100,000	(17,869)
Building Renewal	0	0		0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	592,910	2,761,335	(32,232)	3,247,620	2,513,386	808,627
State Projects	(52,422)	376,534		164,658	318,647	5,465
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	178,898	45,154	0	37,000	707	223,345
Food Service	874,633	2,225,318	0	2,800,000	2,045,079	1,054,872
Civic Center	37,241	62,611	0	30,000	32,840	67,012
Community School	336,623	381,990	0	35,000	474,471	244,142
Auxiliary Operations	578,171	438,805	0	500,000	450,683	566,293
Extracurricular Activities Fees	495,639	523,404	0	600,000	719,305	299,738
Gifts and Donations	148,036	158,589	0	250,000	123,687	182,938
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	17,464	2,551	0	5,000	2,412	17,603
School Opening	0	0	0	0	0	0
Insurance Proceeds	82,061	986	0	30,000	5,219	77,828
Textbooks	11,558	7,587	0	10,000	4,760	14,385
Litigation Recovery	106,877	909	0	2,000	0	107,786
Indirect Costs	0	0	13,972	60,000	13,972	0
Unemployment Insurance	3,084	26	0	0	0	3,110
Teacherage	0	0	0	0	0	0
Insurance Refund	18,625	158	0	0	0	18,783
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	9,374	79	0	5,000	689	8,764
Joint Technical Education	446,546	626,630	0	1,500,000	825,989	247,187
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	847,548	4,778,625	0	4,746,688	4,747,632	878,541
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	25	0	0	1,270,000	194,913	(194,888)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	0	0			0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

**DISTRICT NAME** Lake Havasu Unified School District #1

**COUNTY** Mohave

**CTDS NUMBER** 080201000

**FY 2014  
STATE OF ARIZONA**



**SUPPLEMENT TO  
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT  
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR**

**SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]**

**JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER  
(A.R.S. §15-910.01)**

**ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

DISTRICT NAME Lake Havasu Unified School District #1

COUNTY Mohave

CTDS NUMBER 080201000

**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
<b>520 Special K-3 Program Override</b>								
1000 Instruction	1.	0	0	0	0	0	0	0
2000 Support Services								
2100 Students	2.	0	0	0	0	0	0	0
2200 Instructional Staff	3.	0	0	0	0	0	0	0
2300 General Administration	4.	0	0	0	0	0	0	0
2400 School Administration	5.	0	0	0	0	0	0	0
2500 Central Services	6.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	7.	0	0	0	0	0	0	0
2900 Other	8.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	0	0
<b>Total (lines 1-9) (must agree with the AFR page 2, line 27)</b>	10.	0	0	0	0	0	0	0
<b>540 Joint Career and Technical Ed. and Vocational Ed. Center</b>								
1000 Instruction	11.	0	0	0	0	0	0	0
2000 Support Services								
2100 Students	12.	0	0	0	0	0	0	0
2200 Instructional Staff	13.	0	0	0	0	0	0	0
2300 General Administration	14.	0	0	0	0	0	0	0
2400 School Administration	15.	0	0	0	0	0	0	0
2500 Central Services	16.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	17.	0	0	0	0	0	0	0
2900 Other	18.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services	19.	0			0	0	0	0
<b>Total (lines 11-19) (must agree with the AFR page 2, line 31)</b>	20.	0	0	0	0	0	0	0

**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	
<b>520 Special K-3 Program Override</b>										
1000 Instruction	1.	0	0	0			0	0	0	1.
2000 Support Services	2.	0	0	0			0	0	0	2.
3000 Operation of Noninstructional Services	3.	0		0			0	0	0	3.
4000 Facilities Acquisition and Construction	4.	0		0			0	0	0	4.
5000 Debt Service	5.				0	0		0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
<b>540 Joint Career &amp; Technical Ed. &amp; Vocational Ed. Center</b>										
1000 Instruction	7.	0	0	0			0	0	0	7.
2000 Support Services	8.	0	0	0			0	0	0	8.
3000 Operation of Noninstructional Services	9.	0		0			0	0	0	9.
4000 Facilities Acquisition and Construction	10.	0		0			0	0	0	10.
5000 Debt Service	11.				0	0		0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
<b>TOTAL EXPENDITURES</b> <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	
<b>Structured English Immersion Fund 071</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources 1.		0									1.
1500 Investment Income 2.		0									2.
Total Revenues (lines 1 and 2) 3.		0									3.
<b>Expenditures</b>											
1000 Instruction 4.			0	0	0	0	0	0	0	0	4.
2000 Support Services											
2100 Students 5.			0	0	0	0	0	0	0	0	5.
2200 Instructional Staff 6.			0	0	0	0	0	0	0	0	6.
2300 General Administration 7.			0	0	0	0	0	0	0	0	7.
2400 School Administration 8.			0	0	0	0	0	0	0	0	8.
2500 Central Services 9.			0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant 10.			0	0	0	0	0	0	0	0	10.
2700 Student Transportation 11.			0	0	0	0	0	0	0	0	11.
2900 Other 12.			0	0	0	0	0	0	0	0	12.
<b>Total (must agree with the AFR page 6, line 3)</b> 13.	352	0	0	0	0	0	0	0	0	0	352 13.
<b>Compensatory Instruction Fund 072</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources 14.		0									14
1500 Investment Income 15.		0									15.
Total Revenues (lines 14 and 15) 16.		0									16.
<b>Expenditures</b>											
1000 Instruction 17.			0	0	0	0	0	0	0	0	17.
2000 Support Services											
2100 Students 18.			0	0	0	0	0	0	0	0	18.
2200 Instructional Staff 19.			0	0	0	0	0	0	0	0	19.
2300 General Administration 20.			0	0	0	0	0	0	0	0	20.
2400 School Administration 21.			0	0	0	0	0	0	0	0	21.
2500 Central Services 22.			0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant 23.			0	0	0	0	0	0	0	0	23.
2700 Student Transportation 24.			0	0	0	0	0	0	0	0	24.
2900 Other 25.			0	0	0	0	0	0	0	0	25.
<b>Total (must agree with the AFR page 6, line 4)</b> 26.	0	0	0	0	0	0	0	0	0	0	0 26.