



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2015

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on
October 6, 2015 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Superintendent (Typed Name)

District Contact Employee

Business Manager Signature

Elaine Wood
Business Manager (Typed Name)

(928) 505-6936
Telephone Number

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E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ 25,334,208
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ 2,087,494
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,009,240

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, 1990, 1993, 1994

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.	(22,327)	692,436	68,610	878,541	1.
2.	19,133,228	705,751	1,500,000	4,480,386	2.
3.	0				3.
4.	0	0	0	0	4.
5.	9,004	0			5.
6.	0	0			6.
7.	277,025	0			7.
8.	0	0			8.
9.	58,931	0			9.
10.	0	0			10.
11.	0	0			11.
12.	0	0			12.
13.	19,575	0			13.
14.	0	0			14.
15.	0	0			15.
16.	0	0			16.
17.	24,506	2,106	0	16,328	17.
18.	65,008	0	0	0	18.
19.	19,587,277	707,857	1,500,000	4,496,714	19.
20.	0	0		0	20.
21.	649,728	64,915		0	21.
22.	0	0		0	22.
23.	0	0		0	23.
24.	649,728	64,915			24.
25.	2,108,177	208,160		0	25.
26.	3,414,647	339,687		0	26.
27.	0	0		0	27.
28.	5,522,824	547,847		0	28.
29.	0				29.
30.	0				30.
31.					31.
32.	1,047				32.
33.	0				33.
34.	0				34.
35.	0				35.
36.	1,047			0	36.
37.	25,760,876	1,320,619	1,500,000	4,496,714	37.
38.				0	38.
39.	0	0	0	0	39.
40.	0	0	0	0	40.
41.	25,738,549	2,013,055	1,568,610	5,375,255	41.
42.	25,334,208	1,009,240	1,568,610	4,739,657	42.
43.	0	0	0	0	43.
44.	25,334,208	1,009,240	1,568,610	4,739,657	44.
45.	404,341	1,003,815	0	635,598	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/14.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 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	
100 Regular Education										
1000 Instruction	1.	7,394,078	2,250,809	28,824	131,598	0	10,196,744	9,805,309	8,840,949	10.9%
2000 Support Services										
2100 Students	2.	606,586	207,704	1,275	36,996	20	866,692	852,581	837,449	1.8%
2200 Instructional Staff	3.	571,076	207,195	90,299	56,809	383	950,088	925,762	891,567	3.8%
2300 General Administration	4.	146,062	415,565	77,965	2,932	14,653	508,187	657,177	1,026,497	-36.0%
2400 School Administration	5.	1,269,077	319,509	34,960	2,639	2,382	1,599,163	1,628,567	1,581,835	3.0%
2500 Central Services	6.	718,026	216,879	293,544	18,029	15,258	1,318,557	1,261,736	1,197,961	5.3%
2600 Operation & Maintenance of Plant	7.	1,379,171	539,371	627,101	1,608,391	38,062	4,641,859	4,192,096	4,194,558	-0.1%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	25,202	9,824	0	50,000	0	85,044	85,026	84,665	0.4%
610 School-Sponsored Cocurricular Activities	10.	64,340	12,875	0	0	0	56,786	77,215	52,828	46.2%
620 School-Sponsored Athletics	11.	101,477	22,995	0	0	0	113,042	124,472	111,163	12.0%
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.	12,275,095	4,202,726	1,153,968	1,907,394	70,758	20,336,162	19,609,941	18,819,472	4.2%
200 Special Education										
1000 Instruction	15.	2,522,183	860,189	2,979	4,641	0	3,435,128	3,389,992	3,925,095	-13.6%
2000 Support Services										
2100 Students	16.	482,219	141,518	292,722	16,327	1,247	958,344	934,033	850,734	9.8%
2200 Instructional Staff	17.	148,245	41,588	20,489	926	1,250	209,142	212,498	160,823	32.1%
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.	3,152,647	1,043,295	316,190	21,894	2,497	4,602,614	4,536,523	4,936,652	-8.1%
400 Pupil Transportation	25.	554,528	232,699	29,928	166,627	4,136	1,122,998	987,918	889,609	11.1%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	152,402	47,424	0	0	0	200,363	199,826	197,698	1.1%
Total Expenditures (lines 14, 24-27, 30-32)	33.	16,134,672	5,526,144	1,500,086	2,095,915	77,391	26,262,137	25,334,208	24,843,431	2.0%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	390,799										
Interest Income	2.	383										
Total Revenues (lines 1 and 2)	3.	391,182										
Expenditures												
100 Regular Education												
1000 Instruction	4.		230,668	45,865				380,189	276,533	293,736	-5.9%	
2100 Support Services - Students	5.		5,055	1,006				11,743	6,061	6,388	-5.1%	
2200 Support Services - Instructional Staff	6.		9,704	1,931				7,833	11,635	15,495	-24.9%	
Program 100 Subtotal (lines 4-6)	7.		245,427	48,802				399,765	294,229	315,619	-6.8%	
200 Special Education												
1000 Instruction	8.		81,409	16,201				126,609	97,610	112,412	-13.2%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		2,122	422				3,915	2,544	3,194	-20.4%	
Program 200 Subtotal (lines 8-10)	11.		83,531	16,623				130,524	100,154	115,606	-13.4%	
Other Programs (Specify) ___550_____												
1000 Instruction	12.		5,055	1,006				8,557	6,061	3,573	69.6%	
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.		5,055	1,006				8,557	6,061	3,573	69.6%	
Total Classroom Site Fund 011 - Base Salary	16.	177,763	391,182	334,013	66,431		0	538,846	400,444	434,798	-7.9%	168,501
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	781,597										
Interest Income	18.	2,417										
Total Revenues (lines 17 and 18)	19.	784,014										
Expenditures												
100 Regular Education												
1000 Instruction	20.		476,345	95,276				1,146,869	571,621	498,097	14.8%	
2100 Support Services - Students	21.		11,057	2,200				35,433	13,257	9,908	33.8%	
2200 Support Services - Instructional Staff	22.		22,114	4,401				23,624	26,515	27,246	-2.7%	
Program 100 Subtotal (lines 20-22)	23.		509,516	101,877				1,205,926	611,393	535,251	14.2%	
200 Special Education												
1000 Instruction	24.		195,711	39,149				383,403	234,860	177,527	32.3%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		5,529	1,100				11,814	6,629	4,953	33.8%	
Program 200 Subtotal (lines 24-26)	27.		201,240	40,249				395,217	241,489	182,480	32.3%	
Other Programs (Specify) ___550_____												
1000 Instruction	28.		11,057	2,200				25,812	13,257	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.		11,057	2,200				25,812	13,257	0	--	
Total Classroom Site Fund 012 - Performance Pay	32.	903,278	784,014	721,813	144,326		0	1,626,955	866,139	717,731	20.7%	821,153
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	781,597										
Interest Income	34.	782										
Total Revenues (lines 33 and 34)	35.	782,379										
Expenditures												
100 Regular Education												
1000 Instruction	36.		358,330	208,701	0	0		771,337	567,031	536,573	5.7%	
2100 Support Services - Students	37.		7,869	4,566	0	0		23,825	12,435	11,843	5.0%	
2200 Support Services - Instructional Staff	38.		15,134	8,762	0	0		15,887	23,896	28,168	-15.2%	
Program 100 Subtotal (lines 36-38)	39.		381,333	222,029	0	0		811,049	603,362	576,584	4.6%	
200 Special Education												
1000 Instruction	40.		127,233	72,638	0	0		257,330	199,871	206,920	-3.4%	
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		3,330	1,913	0	0		7,944	5,243	5,677	-7.6%	
Program 200 Subtotal (lines 40-42)	43.		130,563	74,551	0	0		265,274	205,114	212,597	-3.5%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) __550_____												
1000 Instruction	45.		7,869	4,566	0	0		17,362	12,435	7,165	73.6%	
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.		7,869	4,566	0	0		17,362	12,435	7,165	73.6%	
Total Classroom Site Fund 013 - Other	48.	372,752	782,379	519,765	301,146	0	0	1,093,685	820,911	796,346	3.1%	334,220
Total Classroom Site Funds (lines 16, 32, and 48)	49.	1,453,793	1,957,575	1,575,591	511,903	0	0	3,259,486	2,087,494	1,948,875	7.1%	1,323,874

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

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	51,104	2,211			0	259,857	53,315	35,043	52.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	31,879	15,662			0	85,000	47,541	33,518	41.8%
2300, 2400, 2500, 2900 Administration	4.	242,305		103,376		0	0	1,041,090	345,681	342,502	0.9%
2600 Operation & Maintenance of Plant	5.	0		22,292			0	26,000	22,292	6,121	264.2%
2700 Student Transportation	6.	0		2,667			0	40,000	2,667	18,621	-85.7%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			24,399	48,950	24,399	86,898	-71.9%
5000 Debt Service	9.				499,046	14,299		515,000	513,345	381,889	34.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	242,305	82,983	146,208	499,046	14,299	24,399	2,015,897	1,009,240	904,592	11.6%

(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	24,399	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.	621,415	30,573	0	0	0	0
6734 Vehicles	7.	0	0	0	0	0	0
6737 Technology-Related Hardware and Software	8.	312,235	115,635	0	0	0	0
6831, 6832 Redemption of Principal	9.	500,000	499,046	0	0	0	0
6841, 6842, 6850 Interest	10.	15,000	14,299	0	0	0	0
Total (lines 1-10)	11.	1,448,650	683,952	0	0	0	0
Total amounts reported on lines 1 through 10 above for:			0	0			0
Renovation	12.	0	0	0	0	0	0
New Construction	13.	0	0	0	0	0	0
Other	14.	1,448,650	683,952	0	0	0	0
Total (lines 12-14)	15.	1,448,650	683,952	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	\$5,655,097
Buildings and Improvements	\$82,686,594
Furniture, Equipment, Vehicles, and Technology	\$5,833,188
Construction in Progress	\$2,553,838
Total	\$96,728,717

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(9,349)	823,710	(9,619)	1,468,949	1,047,031	(242,289)
2.	(2,287)	175,263	(1,918)	247,851	200,957	(29,899)
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	(5,006)	16,267	(255)	28,878	26,825	(15,819)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(111,398)	1,029,458	(9,715)	1,210,000	1,021,040	(112,695)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(15,443)	69,310	(565)	109,648	101,962	(48,660)
13.	0	0	0	0	0	0
14.	619,039	201,221	0	250,000	305,323	514,937
15.	339,947	27,535	0	110,000	25,526	341,956
16.	0	0	0	0	0	0
17.	(6,847)	13,810	(66)	34,962	6,963	(66)
18.	808,656	2,356,574	(22,138)	3,460,288	2,735,627	407,465

STATE PROJECTS

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

19.	2,243	54,059	0	79,564	55,245	1,057
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	3,223	209,794	0	451,260	189,618	23,399
28.	5,466	263,853		530,824	244,863	24,456

Total Federal and State Projects (lines 18 and 28)

29.	814,122	2,620,427	(22,138)	3,991,112	2,980,490	431,921
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

		BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	404,967	247,787		300,000	217,343	435,411
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.	140,135	34,847	0	37,000	70,952	104,030
505 School Plant (Lease 1 year or less)	6.	74,209	450	0	0	0	74,659
506 School Plant (Sale)	7.	9,000	0	0	0	0	9,000
515 Civic Center	8.	67,012	7,493	0	40,000	31,507	42,998
520 Community School	9.	252,514	302,517	0	35,000	334,539	220,492
525 Auxiliary Operations	10.	566,292	414,198	0	600,000	373,799	606,691
526 Extracurricular Activities Fees Tax Credit	11.	290,716	562,555	0	600,000	616,573	236,698
530 Gifts and Donations	12.	182,938	211,837	0	200,000	257,631	137,144
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0	0	0	0	0	0
540 Fingerprint	14.	17,602	4,403	0	10,000	6,839	15,166
545 School Opening	15.	0	0	0	0	0	0
550 Insurance Proceeds	16.	77,828	1,474	0	30,000	41,973	37,329
555 Textbooks	17.	14,385	1,425	0	10,000	1,233	14,577
565 Litigation Recovery	18.	107,786	671	0	2,000	0	108,457
570 Indirect Costs	19.	0	0	22,138	60,000	22,138	0
575 Unemployment Insurance	20.	3,110	19	0	0	0	3,129
580 Teacherage	21.	0	0	0	0	0	0
585 Insurance Refund	22.	18,784	117	0	0	0	18,901
590 Grants and Gifts to Teachers	23.	0	0	0	0	0	0
595 Advertisement	24.	8,763	55	0	5,000	0	8,818
596 Joint Technical Education	25.	247,159	695,229	0	1,200,000	823,945	118,443
620 Adjacent Ways	26.	68,610	1,500,000	0	1,500,000	1,568,610	0
630 Bond Building	27.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	28.	0	0	0	0	0	0
640 School Plant-Special Construction	29.	0	0	0	0	0	0
650 Gifts and Donations—Capital	30.	0	0	0	0	0	0
660 Condemnation	31.	0	0	0	0	0	0
665 Energy and Water Savings	32.	(17,705)	98,765	0	0	250	80,810
686 Emergency Deficiencies Correction	33.	0	0	0	0	0	0
691 Building Renewal Grant	34.	(194,888)	619,475	0	1,000,000	611,022	(186,435)
695 New School Facilities	35.	0	0		0	0	0
700 Debt Service	36.	878,541	4,496,714	0	4,739,063	4,739,657	635,598
720 Impact Aid Revenue Bond Debt Service	37.	0	0	0	0	0	0
850 Student Activities	38.	0	0		0	0	0
Other _____	39.	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	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	
Class Size Reduction	100,000	
Dropout Prevention Programs	0	0
Instructional Improvement Programs	200,000	217,343
Total Expenditures (lines 1-4)	300,000	217,343

Student Success Fund 080	BUDGET	ACTUAL
Beginning Fund Balance (Actual)		0
Revenues and Other Financing Sources (Actual)		93,688
Expenditures and Other Financing Uses (Budget)		93,493
Expenditures and Other Financing Uses (Actual)		0
Ending Fund Balance (Actual)		93,688

(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, 2015			\$0
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	\$608,607,833	Tax Rate	4.1683
b. Secondary	\$615,715,949	Tax Rate	0.7297
3. Number of Schools			8
4. Actual Days in Session			180
5. Area of School District (Square Miles)			192

(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)

	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>)	\$17,897,647
2. Classroom Supplies (<i>Function 1000, Object Code 6600</i>)	\$563,169
3. Administration (<i>Functions 2300, 2400, 2500, & 2900</i>)	\$4,435,678
4. Support Services—Students (<i>Function 2100</i>)	\$2,164,626
5. All Other Support Services & Operations (<i>Functions 2200, 2600, 2700, 3100, & 3400</i>)	\$9,399,275
6. Total Current Expenditures	\$34,460,395

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)	\$1,261,736
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$4,192,095
c. Total Communications Expenditures (Object Code 6530)	\$180,244
d. Total Tuition Expenditures (Object Code 6560)	\$0

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$306,707
b. Food Service (Fund 510)	\$80,668

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$133,965
--	-----------

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) \$0

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

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	0	3	8	8	6	11	10	6	13	5	70
2. Verbal Reasoning	0	0	0	2	2	3	10	5	9	13	8	9	4	65
3. Nonverbal Reasoning	0	0	0	1	3	5	9	9	4	10	4	8	7	60
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	3	8	16	27	20	24	33	18	30	16	195

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

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

PROGRAM	PROGRAM
200	200
BUDGET	ACTUAL
245,089	555,143
65,357	58,503
0	137,990
261,429	280,751
1,335,989	747,821
196,072	264,535
130,714	92,205
98,036	37,518
65,357	187,591
326,786	116,370
130,714	157,703
375,804	486,472
0	7,312
0	49,600
3,231,347	3,179,514
476,670	471,285
0	0
65,108	63,561
6,303	6,300
823,186	815,863
0	0
4,602,614	4,536,523

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

Actual Expenditures for all Gifted Programs:

K-8	\$	471,285
9-12	\$	0
Total	\$	471,285

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund	6350	BUDGET	39,375	ACTUAL	39,375
2. Federal Audit Expenditures - All Funds	6330		4,375		4,375

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ 0

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

Actual Expenditures made in FY 2015 \$ 0

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$ 0

H. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
19,684	0		19,684
0	0		0
0	0		0
0	0		0
0	0		0
19,684	0	0	19,684

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 020-799												
1000 Instruction	1,512,562	532,213	490,027	426,923	276,634	11,037				369,002	2,700	3,621,098
2000 Support Services												
2100 Students	204,224	72,321	15,815	29,217	26,192	390				1,678	0	349,837
2200 Instructional Staff	479,702	141,115	132,230	54,069	16,664	682				0	0	824,462
2300 General Administration	1,587	284	76,544	0	737	0	0			0	0	79,152
2400 School Administration	5,000	995	0	4,722	5,741	0				0	0	16,458
2500, 2900 Central Services, Other	270,367	78,348	310,525	4,066	115,599	10			0	0	0	778,915
2600 Operation and Maintenance of Plant	1,973	393	22,677	7,341	24,374	0				0	0	56,758
2700 Student Transportation	120	10	66,633	0	174,277	11,793				0	0	252,833
3000 Operation of Noninstructional Services												
3100 Food Service Operations	0	0	1,840,749	6,503	80,668	125				0	0	1,928,045
3200 Enterprise Operations	0	0	87	3,962	0	0				0	0	4,049
3300 Community Services Operations											0	0
3400 Bookstore Operations	0	0	2,915	131,466	5,926	0				1,958	0	142,265
4000 Facilities Acquisition and Construction	0	0	2,378,404	8,424	0	0				0	0	2,386,828
5000 Debt Service								5,034,046	218,362		0	5,252,408
Total (lines 1-14)	2,475,535	825,679	5,336,606	676,693	726,812	24,037	0	5,034,046	218,362	372,638	2,700	15,693,108

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)	8,310,487	345,488	41,514
2. Special Education (Programs 200-230, 250, and 300-399)	1,713,697	77,428	0
3. Vocational Education (Programs 270 and 540)	773,268	3,120	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	41,016	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	69,274	9,240	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 336,873
7. Number of FTE-Certified Teachers	262
8. Number of FTE-Contract Teachers	1

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	2,378,154

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

080201000

I certify that the Annual Financial Report of Lake Havasu Unified School District, #1 County, for fiscal year 2015 was approved by the Governing Board on October 6 , 2015, and that the complete Annual Financial Report may be reviewed by contacting Elaine Wood at the District Office, telephone 928-505-6936 , during normal business hours.

Avg. Daily Membership

2014

2015

Attending

5,481.589

5,418.115

2015 Tax Rates:

Primary

Secondary

4.1683

0.7297

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				20,336,162	19,609,941	
Special Education				4,602,614	4,536,523	
Pupil Transportation				1,122,998	987,918	
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				200,363	199,826	
Maintenance and Operation Total	(22,327)	25,760,876	0	26,262,137	25,334,208	404,341
Classroom Site Funds	1,453,793	1,957,575		3,259,486	2,087,494	1,323,874
Instructional Improvement	404,967	247,787		300,000	217,343	435,411
Unrestricted Capital Outlay	692,436	1,320,619	0	2,015,897	1,009,240	1,003,815
Student Success	0	93,688		93,493	0	93,688
Adjacent Ways	68,610	1,500,000	0	1,500,000	1,568,610	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	(17,705)	98,765	0	0	250	80,810
New School Facilities	0	0		0	0	0
Federal Projects	808,656	2,356,574	(22,138)	3,460,288	2,735,627	407,465
State Projects	5,466	263,853		530,824	244,863	24,456
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	223,344	35,297	0	37,000	70,952	187,689
Food Service	1,054,874	2,124,069	0	0	2,089,840	1,089,103
Civic Center	67,012	7,493	0	40,000	31,507	42,998
Community School	252,514	302,517	0	35,000	334,539	220,492
Auxiliary Operations	566,292	414,198	0	600,000	373,799	606,691
Extracurricular Activities Fees	290,716	562,555	0	600,000	616,573	236,698
Gifts and Donations	182,938	211,837	0	200,000	257,631	137,144
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	17,602	4,403	0	10,000	6,839	15,166
School Opening	0	0	0	0	0	0
Insurance Proceeds	77,828	1,474	0	30,000	41,973	37,329
Textbooks	14,385	1,425	0	10,000	1,233	14,577
Litigation Recovery	107,786	671	0	2,000	0	108,457
Indirect Costs	0	0	22,138	60,000	22,138	0
Unemployment Insurance	3,110	19	0	0	0	3,129
Teacherage	0	0	0	0	0	0
Insurance Refund	18,784	117	0	0	0	18,901
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	8,763	55	0	5,000	0	8,818
Joint Technical Education	247,159	695,229	0	1,200,000	823,945	118,443
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	878,541	4,496,714	0	4,739,063	4,739,657	635,598
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(194,888)	619,475	0	1,000,000	611,022	(186,435)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0				
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	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 2015
STATE OF ARIZONA**



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

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

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

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

DISTRICT NAME 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
520 Special K-3 Program Override								
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
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center								
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
Total (lines 11-19) (must agree with the AFR page 2, line 31)	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	
520 Special K-3 Program Override										
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.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
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.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

**ENGLISH LANGUAGE LEARNERS
STRUCTURED ENGLISH IMMERSION FUND (071) AND COMPENSATORY INSTRUCTION FUND (072)—REVENUES, EXPENDITURES, AND FUND BALANCE**

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources		0									
1500 Investment Income		0									
Total Revenues (lines 1 and 2)		0									
Expenditures											
1000 Instruction			0	0	0	0	0	0	0	0	
2000 Support Services											
2100 Students			0	0	0	0	0	0	0	0	
2200 Instructional Staff			0	0	0	0	0	0	0	0	
2300 General Administration			0	0	0	0	0	0	0	0	
2400 School Administration			0	0	0	0	0	0	0	0	
2500 Central Services			0	0	0	0	0	0	0	0	
2600 Operation & Maintenance of Plant			0	0	0	0	0	0	0	0	
2700 Student Transportation			0	0	0	0	0	0	0	0	
2900 Other			0	0	0	0	0	0	0	0	
Total (must agree with the AFR page 6, line 3)	0	0	0	0	0	0	0	0	0	0	0
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources		0									
1500 Investment Income		0									
Total Revenues (lines 14 and 15)		0									
Expenditures											
1000 Instruction			0	0	0	0	0	0	0	0	
2000 Support Services											
2100 Students			0	0	0	0	0	0	0	0	
2200 Instructional Staff			0	0	0	0	0	0	0	0	
2300 General Administration			0	0	0	0	0	0	0	0	
2400 School Administration			0	0	0	0	0	0	0	0	
2500 Central Services			0	0	0	0	0	0	0	0	
2600 Operation & Maintenance of Plant			0	0	0	0	0	0	0	0	
2700 Student Transportation			0	0	0	0	0	0	0	0	
2900 Other			0	0	0	0	0	0	0	0	
Total (must agree with the AFR page 6, line 4)	0	0	0	0	0	0	0	0	0	0	0