

DISTRICT NAME Saddle Mountain Unified District #90

COUNTY MARICOPA

CTDS NUMBER 07 02 90 000



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

2012

<p>SIGNATURE/DATE</p> <p><u>[Signature]</u> <u>10/10/12</u></p> <p><u>[Signature]</u> <u>10-10-12</u></p>	<p>SIGNATURE/DATE</p> <p><u>[Signature]</u> <u>10/10/12</u></p>
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The Annual Financial Report file(s) for FY 2012 uploaded to the Arizona Department of Education's Web site on _____ contain(s) the data for the AFR described above.

Date 10/10/12
[Signature]
Superintendent Signature

[Signature]
Business Manager Signature

Rebecca B. Williams
District Contact Employee

623-474-5110
Telephone Number

rwilliams@smusd.com
EMail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ 7,857,932
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ 335,748
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 347,185
4. Soft Capital Allocation (from page 6, line 27)	\$ 58,993

FUNDS AVAILABLE

	Maintenance & 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
Beginning Fund Balance (1)	2,460,189	1,952,978	1,409,009	584,285	3,957,602
REVENUE					
1000 Local					
1110 Property Taxes	5,273,246	21,999	1,947,719	498	3,216,571
1140 Penalties and Interest on Taxes	0				
1280 Revenue in Lieu of Taxes	706,001	0	259,483	0	425,162
1310 Tuition from Individuals	0	0			0
1320 Tuition from Other Arizona Districts	0	0			0
1330 Tuition from Out-of-State Districts	0	0			0
1340 Tuition from Other Private Sources (Other than Individuals)	0	0			0
1350 Tuition from Other Government Sources Within Arizona	0	0			0
1360 Tuition from Other Government Sources Outside Arizona	0	0			0
1410 Transportation Fees from Individuals	0	0			0
1420 Transportation Fees from Other Arizona Districts	0	0			0
1430 Transportation Fees from Out-of-State Districts	0	0			0
1440 Transportation Fees from Other Private Sources (Other than Individuals)	0	0			0
1450 Transportation Fees from Other Government Sources Within Arizona	0	0			0
1460 Transportation Fees from Other Government Sources Outside Arizona	0	0			0
1500 Investment Income	9,681	9,694	6,714	3,207	56,519
Other (Specify) (2) Misc. Revenue	44,899	353	8,109	0	0
Subtotal (lines 2 - 18)	6,033,827	32,046	2,222,025	3,705	3,698,252
2000 Intermediate					
2110 County School Fund	0	0		0	
2120 County Equalization Assistance	0	0		0	
2210 Special County School Reserve Fund	0	0		0	
Other (Specify)	0	0		0	
Subtotal (lines 20 - 23)	0	0		0	
3000 State					
3110 State Equalization Assistance	0	0		0	
3120 Additional State Aid	63,215	0		16	
Other (Specify)	0	0		0	0
Subtotal (lines 25 - 27)	63,215	0		16	0
4000 Federal					
4100 Unrestricted Revenue Received Directly from the Federal Government	0				
4200 Unrestricted Revenue Received from the Federal Government through the State	0				
4500 Restricted Revenue Received from the Federal Government through the State					
4700 Revenue Received from the Federal Govt through other Intermediate Agencies	166				
4800 Revenue in Lieu of Taxes	0				
4900 Revenue for/on Behalf of the District	0				
Other (Specify)	0				0
Subtotal (lines 29 - 35)	166				0
TOTAL FUND REVENUE (lines 19, 24, 28, and 36)	6,097,208	32,046	2,222,025	3,721	3,698,252
5100 Issuance of Bonds					0
5200 Fund Transfers In	0	0	0	0	0
Other (Specify) 5100 Issuance of Bonds	0	0	0	0	5,756,412
TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)	8,557,397	1,985,024	3,631,034	588,006	13,412,266
Total Expenditures					
6900 Other Financing Uses and Other Items	7,857,932	347,185	3,309,725	58,993	9,785,328
TOTAL EXPENDITURES & OTHER USES (line 42 plus 43)	7,857,932	347,185	3,309,725	58,993	9,785,328
ENDING FUND BALANCE (line 41 minus line 44) (3)	699,465	1,637,839	321,309	529,013	3,626,938

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$ 5,000 AT 7/1/11
- (2) Government Property Lease Excise Tax revenue included on line 18 \$ _____
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$ 5,000 AT 6/30/12

MAINTENANCE AND OPERATION FUND 001 -- EXPENDITURES

EXPENDITURES		Salaries 6100	Employee Benefits 6200	Purchased Svcs 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase / Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	1,744,178	603,825	0	17,063	2,565	2,329,070	2,367,631	2,757,561	-14.1%
2000 Support Services										
2100 Students	2.	147,723	58,195	1,205	3,221	3,382	217,561	213,726	208,546	2.5%
2200 Instructional Staff	3.	69,261	17,622	496	6,680	1,607	98,037	95,666	89,554	6.8%
2300 General Administration	4.	169,499	36,245	36,859	1,195	15,452	293,130	259,250	769,248	-66.3%
2400 School Administration	5.	392,457	113,903	230	2,970	1,170	489,637	510,730	591,511	-13.7%
2500 Central Services	6.	216,201	73,797	95,839	4,303	2,048	401,008	392,188	388,021	1.1%
2600 Operation & Maintenance of Plant	7.	338,563	145,356	291,136	618,640	9,422	1,624,059	1,403,117	1,626,669	-13.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	4,348	12,764	1,805	20,632	18,917	10,200	85.5%
610 School-Sponsored Cocurricular Activities	10.	7,592	1,402	0	0	0	8,890	8,994	6,848	31.3%
620 School-Sponsored Athletics	11.	69,012	13,363	23,513	3,126	11,023	117,987	120,037	117,557	2.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (Lines 1-13)	14.	3,154,486	1,063,708	453,626	669,962	48,474	5,600,011	5,390,256	6,565,715	-17.9%
200 Special Education										
1000 Instruction	15.	693,486	252,122	199,953	33	0	1,135,771	1,145,594	1,035,839	10.6%
2000 Support Services										
2100 Students	16.	176,165	52,097	106,176	25	0	335,655	334,463	331,330	1.0%
2200 Instructional Staff	17.	78,125	21,809	2,200	131	0	106,667	102,265	102,728	-0.5%
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.	2,185	605	0	1,017	0	3,709	3,807	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.	949,961	326,633	308,329	1,206	0	1,581,802	1,586,129	1,469,897	7.9%
300 Special Education Disability ESEA, Title VIII										
(from Supplement page 1, line 10)	25.	0	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation	26.	413,726	210,036	17,080	231,654	9,051	903,755	881,547	869,273	1.4%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	27.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement page 1, line 20)	28.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	29.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	30.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 29 and 30)	31.	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 30)	32.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-28, 31, and 32)	33.	4,518,173	1,600,377	779,035	902,822	57,525	8,085,568	7,857,932	8,904,885	-11.8%

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

Revenue and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Svs 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 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.	74,033										
Interest Income	2.	(2)										
Total Revenues (lines 1 & 2)	3.	74,031										
Expenditures												
100 Regular Education												
1000 Instruction	4.		37,594	11,556				94,058	49,150	45,235	8.7%	
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		436	135				2,437	571	512	11.5%	
Program 100 Subtotal (lines 4-6)	7.		38,030	11,691				96,495	49,721	45,747	8.7%	
200 Special Education												
1000 Instruction	8.		9,566	2,997				10,375	12,563	12,001	4.7%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				1,250	0	-102	-100.0%	
Program 200 Subtotal (lines 8-10)	11.		9,566	2,997				11,625	12,563	11,899	5.6%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011- Base Salary	16.	(29,315)	74,031	47,596	14,688		0	108,120	62,284	57,646	8.1%	(17,568)
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	148,067										
Interest Income	18.	101										
Total Revenues (lines 17 & 18)	19.	148,168										
Expenditures												
100 Regular Education												
1000 Instruction	20.		119,844	22,468				259,656	142,312	66,972	112.5%	
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		0	0				2,500	0	1,277	-100.0%	
Program 100 Subtotal (lines 20-22)	23.		119,844	22,468				262,156	142,312	68,249	108.5%	
200 Special Education												
1000 Instruction	24.		0	0				32,250	0	12,751	-100.0%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		0	0				2,625	0	1,276	-100.0%	
Program 200 Subtotal (lines 24-26)	27.		0	0				34,875	0	14,027	-100.0%	
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	12,925	148,168	119,844	22,468		0	297,031	142,312	82,276	73.0%	18,781

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

Revenue and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Svs 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%) 33.		148,067										33.
Interest Income 34.		40										34.
Total Revenues (lines 33 & 34) 35.		148,107										35.
Expenditures												
100 Regular Education												
1000 Instruction 36.			79,148	24,344	0	0		264,824	103,492	95,239	8.7%	36.
2100 Support Services - Students 37.			0	0	0	0		0	0	0	0.0%	37.
2200 Support Services - Instructional Staff 38.			918	283	0	0		1,250	1,201	1,079	11.3%	38.
Program 100 Subtotal (Lines 36-38) 39.			80,066	24,627	0	0		266,074	104,693	96,318	8.7%	39.
200 Special Education												
1000 Instruction 40.			20,142	6,317	0	0		3,125	26,459	25,268	4.7%	40.
2100 Support Services - Students 41.			0	0	0	0		0	0	0	0.0%	41.
2200 Support Services - Instructional Staff 42.			0	0	0	0		2,750	0	-216	-100.0%	42.
Program 200 Subtotal (Lines 40-42) 43.			20,142	6,317	0	0		5,875	26,459	25,052	5.6%	43.
530 Dropout Prevention Programs												
1000 Instruction 44.			0	0	0	0		0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction 45.			0	0	0	0		0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff 46.			0	0	0	0		0	0	0	0.0%	46.
Other Programs Subtotal (Lines 45 & 46) 47.			0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other 48.	(2,486)	148,107	100,208	30,944	0	0	0	271,949	131,152	121,370	8.1%	14,469 48.
Total Classroom Site Funds (lines 16, 32, and 48) 49.	-18,876	370,306	267,648	68,100	0	0	0	677,100	335,748	261,292	28.5%	15,682 49.

(1) For FY 2012, 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) and SOFT CAPITAL ALLOCATION (625) FUNDS -- EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 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%	1.
Unrestricted Capital Outlay Fund 610	2.	0	58,738	32,528			107	442,578	91,373	217,096	-57.9%	2.
1000 Instruction	2.	0	58,738	32,528			107	442,578	91,373	217,096	-57.9%	2.
2000 Support Services	3.	0	0	17,602			201	55,000	17,803	28,054	-36.5%	3.
2100, 2200 Students and Instructional Staff	3.	0	0	17,602			201	55,000	17,803	28,054	-36.5%	3.
2300, 2400, 2500, 2900 Administration	4.	0		16,876		0	3,350	5,000	20,226	11,271	79.5%	4.
2500 Operation & Maintenance of Plant	5.	0		61,090			2,551	131,975	63,641	167,247	-62.0%	5.
2700 Student Transportation	6.	0		5,816			6,508	54,569	12,324	214,080	-94.2%	6.
3000 Operation of Noninstructional Services	7.	0		8,458			0	20,000	8,458	2,683	215.2%	7.
4000 Facilities Acquisition and Construction	8.	0		711			90,016	0	90,727	476,178	-81.0%	8.
5000 Debt Service	9.				38,156	4,477		42,600	42,633	42,633	0.0%	9.
Total Unrestricted Capital Outlay Fund (Lines 2-9)	10.	0	58,738	143,081	38,156	4,477	102,733	751,722	347,185	1,159,242	-70.1%	10.

(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.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Selected Expenditures by Object Code		Soft Capital Allocation Fund 625		Bond Building Fund 630		Building Renewal Fund 690		New School Facilities Fund 695		
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
6150 Classified Salaries	1.		0		0		0		0	1.
6200 Employee Benefits	2.		0		0		0		0	2.
6450 Construction Services	3.		0		7,828,027		0		0	3.
6710 Land and Improvements	4.		0		0		0		0	4.
6720 Buildings and Improvements	5.		0		0		0		0	5.
6731 Furniture and Equipment	6.		0		0		0		0	6.
6734 Vehicles	7.		0		0		0		0	7.
6737 Technology	8.		47,144		0		0		0	8.
6830 Redemption of Principal	9.		0		0		0		0	9.
6840, 6850 Interest	10.		0		0		0		0	10.
Total amounts reported on lines 1 through 10 above for:										
Renovation	11.		0		0		0		0	11.
New Construction	12.		0		0		0		0	12.
Other	13.		0		0		0		0	13.
Total (Lines 11-13)	14.		0		0		0		0	14.

**CAPITAL ASSETS AS OF
JUNE 30, 2012**

Funds 625, 630 and 695				
1. New construction cost per square foot	\$	225	Land & Improvements	\$ 58,333,531 1.
2. Land acquisition costs	\$	0	Buildings and Improvements	\$ 4,858,410 2.
			Furniture, Equipment, Vehicles, & Technology	\$ 2,889,769 3.
			Construction in Progress	\$ 13,128,086 4.
			Total	\$ 79,209,796 5.

FEDERAL AND STATE PROJECTS

	1.	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT)	EXPENDITURES		ENDING FUND BALANCE	2.
		ACTUAL		ACTUAL	6910 & 6930 (1)	BUDGET		
FEDERAL PROJECTS								
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(56,706)	1,067,490	(27,384)	1,590,655	1,131,529	(148,129)	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(4,158)	8,831	(585)	40,760	23,776	(19,688)	2.
160 ESEA Title IV - 21st Century Schools	3.	0	0	0	0	0	0	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	6,376	1,020	(352)	28,103	17,625	(10,581)	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	147	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	7.
220 IDEA Part B	8.	(218,279)	445,428	(14,043)	193,708	229,908	(16,802)	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0	11.
260-270 Vocational Education - Basic Grants	12.	263	3,887	(19)	7,901	6,707	(2,576)	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	13.
290 Medicaid Reimbursement	14.	154,909	79,402	0	204,506	104,889	129,422	14.
3 74 E-Rate	15.	11,733	117,752	0	113,119	76,081	53,404	15.
3 Impact Aid	16.	0	0	0	0	0	0	16.
300-399 Other Federal Projects (exclude E-Rate & Impact Aid)	17.	4,998	280,980	0	279,475	279,475	6,503	17.
Total Federal Project Funds (lines 1-17)	18.	(100,864)	2,004,790	(42,383)	2,458,374	1,869,990	(8,447)	18.
STATE PROJECTS								
400 Vocational Education	19.	1,748	13,512		15,255	14,445	815	19.
410 Early Childhood Block Grant	20.	0	0		0	0	0	20.
420 Ext. School Year - Pupils with Disabilities	21.	0	0		0	0	0	21.
425 Adult Basic Education	22.	0	0		0	0	0	22.
430 Chemical Abuse Prevention Programs	23.	0	0		0	0	0	23.
435 Academic Contests	24.	0	0		0	0	0	24.
450 Gifted Education	25.	0	0		0	0	0	25.
455 Family Literacy Pilot Program	26.	0	0		0	0	0	26.
460 Environmental Special Plate	27.	0	0		0	0	0	27.
465-499 Other State Projects	28.	257	5,614		15,000	7,047	(1,176)	28.
Total State Project Funds (lines 19-28)	29.	2,005	19,126		30,255	21,492	(361)	29.
Total Federal and State Projects (lines 18 and 29)	30.	(98,859)	2,023,916	(42,383)	2,488,629	1,891,482	(8,808)	30.

(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; 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.

		BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT)	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement Fund	1.	83,258	29,304		136,822	32,891	79,671
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 Structured English Immersion (1)	3.	0	0		8,257	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant (Lease Over 1 year)	5.	157	1	0	160	0	158
505 School Plant (Lease 1 year or less)	6.	202	1	0	205	0	203
506 School Plant (Sale)	7.	2,324	13	0	2,335	0	2,337
515 Civic Center	8.	27,926	21,835	0	50,000	19,829	29,932
520 Community School	9.	6,268	709	0	7,600	2,000	4,977
525 Auxiliary Operations	10.	22,446	49,634	0	75,000	37,906	34,174
526 Extracurricular Activities Fees Tax Credit	11.	20,806	9,628	0	35,000	4,495	25,939
530 Gifts and Donations	12.	70,233	15,266	0	79,169	21,038	64,461
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	2,236	6,265	0	2,434	0	8,501
540 Fingerprint	14.	0	0	0	100	0	0
545 School Opening	15.	0	0	0	0	0	0
550 Insurance Proceeds	16.	11,773	8,301	0	20,100	6,939	13,135
555 Textbooks	17.	3,275	18	0	3,300	0	3,293
565 Litigation Recovery	18.	9,779	54	0	10,000	0	9,833
570 Indirect Costs	19.	27,679	130	66,636	85,000	49,596	44,849
575 Unemployment Insurance	20.	0	0	0	0	0	0
580 Teacherage	21.	0	0	0	0	0	0
585 Insurance Refund	22.	22,260	123	0	22,400	0	22,383
590 Grants and Gifts to Teachers	23.	3,188	19,072	0	11,800	6,809	15,451
595 Advertisement	24.	3,365	18	0	3,378	3,383	0
596 Joint Technological Education	25.	65,388	97,070	0	164,320	131,769	30,689
620 Adjacent Ways	26.	1,409,009	2,222,025	0	3,612,800	3,309,725	321,309
625 Soft Capital Allocation	27.	584,285	3,721	0	303,588	58,993	529,013
630 Bond Building	28.	10,481,748	12,101	0	10,493,849	8,330,806	2,163,043
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.	23	0	0	25	0	23
660 Condemnation	32.	0	0	0	0	0	0
665 Energy and Water Savings	33.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	34.	0	0	0	0	0	0
690 Building Renewal	35.	12,530	71		12,554	0	12,601
691 Building Renewal Grant	36.	0	0	0	0	0	0
695 New School Facilities	37.	0	0		0	0	0
700 Debt Service	38.	3,957,602	3,698,252	5,756,412	5,000,000	9,785,328	3,626,938
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.	34	0		0	0	34
Other	42.	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989							
90 Self-Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	1,490	1,328	0	3,500	729	2,089
90 OPEB	3.	0	0	0	0	0	0
90	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	51,000	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	85,822	32,891
Total Expenditures (lines 1-4)	136,822	32,891

(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, 2012					16,700,000
2. FY 2012 Assessed Valuations and Tax Rates	a. Primary	\$ 835,214,527	Tax Rate	\$.5988	
	b. Secondary	\$ 836,599,631	Tax Rate	\$.4770	
3. Number Of Schools					3
4. Actual Days In Session					177
5. Area Of School District (Square Miles)					550.00

F. American Recovery and Reinvestment Act (ARRA) Grants and Education Jobs Fund Expenditure Detail

1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)
4. Property expenditures (Functions 1000-3200, Object 6700)
5. School construction expenditures (Function 4000, Objects 6100-6900)

	ARRA Education Jobs	ARRA Grants
1.	238,438	0
2.	238,438	0
3.	0	0
4.	0	0
5.	0	0

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

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

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount) \$ 6,063,467
2. Classroom Supplies (Function 1000, Object Code 6600) \$ 375,550
3. Administration (Functions 2300, 2400, 2500, & 2900) \$ 3,553,224
4. Support Services - Students (Function 2100) \$ 1,818,648
5. All Other Support Services, & Operations (Functions 2200, 2600, 2700, 3100, & 3400) \$ 11,447,992
6. Total Current Expenditures \$ 23,258,881

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs? Yes No
 If YES, the following information must be completed to qualify for approved Indirect Cost Rates for Fiscal Year 2014.

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)	\$ 392,188
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$ 1,406,925
c. Total Communications Expenditures (Object Code 6530)	\$ 44,605
d. Total Tuition Expenditures (Object Codes 6560)	\$ 194,431

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100 - 499)	\$ 64,353
b. Food Service (Fund 510)	\$ 2,394

OTHER Total unused sick and vacation leave included in severance pay (All funds) \$ 16,945

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

G. Funds 525 and 526 Expenditure Detail

	Programs 100-600		Programs 700-900	Total
	Object 6731-37	All Other Object Codes (excluding 6900)	All Object Codes (excluding 6900)	
Fund 525 Auxiliary Operations				
1000 Instruction	0	17,293	0	17,293
2000 Support Services				
2100 Students	0	6,602	0	6,602
2200 Instructional Staff	0	0	0	0
2300-2500, 2900 Administration	0	230	0	230
2600 Operation & Maint. of Plant	0	3,950	0	3,950
2700 Student Transportation	0	3,950	0	3,950
3000 Operation of Noninstructional Svcs.				
3100 Food Service Operations	0	0	0	0
3200-3300 Enterprise/Comm. Services	0	0	0	0
3400 Bookstore Operations	0	0	0	0
4000 Facilities Acquisition & Construction	0	0	0	0
5000 Debt Service	0	0	0	0
Total (lines 1-11)	0	32,025	0	32,025

Fund 526 Extracurricular Activities Fees				
1000 Instruction	1,091	3,183	0	4,274
2000 Support Services				
2100 Students	0	0	0	0
2200 Instructional Staff	0	0	0	0
2300-2500, 2900 Administration	0	0	0	0
2600 Operation & Maint. of Plant	0	0	0	0
2700 Student Transportation	0	0	0	0
3000 Operation of Noninstructional Svcs.				
3100 Food Service Operations	0	0	0	0
3200-3300 Enterprise/Comm. Services	0	0	0	0
3400 Bookstore Operations	0	0	0	0
Total (lines 13-21)	1,091	3,183	0	4,274

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	2	0	1	0	5	2	3	5	8	3	2	31
2. Verbal Reasoning	0	0	5	0	2	0	2	0	1	2	2	1	1	16
3. Nonverbal Reasoning	0	0	1	0	1	0	30	3	2	3	4	20	1	65
4. Total Duplicated Enrollment (lines 1-3)	0	0	8	0	4	0	37	5	6	10	14	24	4	112

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	28
2. Black, not Hispanic	0
3. Hispanic	17
4. American Indian / Alaskan Native	0
5. Asian or Pacific Islander	0
6. Total Unduplicated Enrollment (lines 1-5)	45

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

Actual Expenditures for all Gifted Programs:

K-8	388
9-12	0
Total	388

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	22,000	22,000
2. Federal Audit Expenditures - All Funds		0

C. M&O and SCA FUND SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	325,331	326,251
2. Emotional Disability	78,006	78,925
3. Hearing Impairment	22,179	23,098
4. Other Health Impairments	60,994	61,913
5. Specific Learning Disability	243,977	244,897
6. Mild, Moderate, or Severe Intellectual Disability*	105,353	105,353
7. Multiple Disabilities	194,073	194,991
8. Multiple Disabilities with Severe Sensory Impair.	38,814	38,814
9. Orthopedic Impairment	0	0
10. Developmental Delay	33,270	33,270
11. Preschool Severe Delay	38,814	38,814
12. Speech/Language Impairment	149,714	149,714
13. Traumatic Brain Injury	0	0
14. Visual Impairment	0	0
15. Subtotal (lines 1-14)	1,290,525	1,296,040
16. Gifted Education	389	388
17. Remedial Education	0	0
18. ELL Incremental Costs	155,096	154,425
19. ELL Compensatory Instruction	0	0
20. Vocational and Technological Education	0	0
21. Career Education	135,792	135,276
22. Total (lines 15-21)	1,581,802	1,586,129

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures Made in FY 2012 \$ 0

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

Actual Expenditures Made in FY 2012 \$ 0

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures Made in FY 2012 \$ 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 (object 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 (object 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/VIGAs (object 6564)
- Tuition Other (object 6569)
- Total (lines 1-9)

	Tuition Expenditures			
	Operations	Capital	Debt	Total
1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	0	0	0	0
2. Tuition to Other Arizona Districts for all other students (object 6561)	0	0		0
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)	0	0	0	0
4. Tuition to Out-of-State Districts for all other students (object 6562)	0	0		0
5. Tuition to Other Arizona Districts (object 6561)	0	0		0
6. Tuition to Out-of-State Districts (object 6562)	0	0		0
7. Tuition to Private Schools (object 6563)	70,488	0		70,488
8. Tuition to Ed Services/Coops/VIGAs (object 6564)	0	0		0
9. Tuition Other (object 6569)	0	0		0
10. Total (lines 1-9)	70,488	0	0	70,488

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 Svc's 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgements Against a District 6820	Redemption of Principal 6830	Interest 6840,6850	Miscellaneous 6890	All Object Codes (Excluding 6900)	
1000 Instruction	587,520	153,143	179,030	230,818	120,294	102,790	0	9,204,394	492,884	1,953	0	11,072,826
2000 Support Services												
2100 Students	118,510	37,363	2,910	9,854	14,707	0	0	0	0	12,681	0	196,025
2200 Instructional Staff	307,404	85,363	105,938	6,452	15,359	190	0	0	0	0	8,155	528,861
2300 General Administration	14,429	2,750	4,361	82	509	0	0	0	0	0	0	22,131
2400 School Administration	101,852	29,892	17,368	230	3,044	0	0	0	0	0	0	152,386
2500,2900 Central Services, Other	70	13	14,889	0	53,295	13,065	0	0	0	0	0	81,332
2600 Operation & Maintenance of Plant	1,797	54	75,172	3,188	65,602	19,301	0	0	0	0	0	165,114
2700 Student Transportation	1,642	429	6,508	10,818	5,816	0	0	0	0	0	0	25,213
3000 Operation of Noninstructional Services												
3100 Food Service Operations	23,764	9,939	561,740	4,751	10,852	0	0	0	0	335	0	611,381
3200 Enterprise Operations	0	0	0	0	0	0	0	0	0	0	0	0
3300 Community Services Operations	0	0	0	0	0	0	0	0	0	0	0	0
3400 Bookstore Operations	0	0	0	0	0	0	0	0	0	0	0	0
4000 Facilities Acquisition and Construction	0	0	11,723,839	0	711	0	0	0	0	0	0	11,724,550
5000 Debt Services	0	0	0	0	0	0	0	38,156	4,477	0	0	42,633
Total (Lines 1-14)	1,156,988	318,946	12,691,755	266,193	290,189	135,346	0	9,242,550	497,361	14,969	8,155	24,622,452

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (Included in Object 6100)	Certified Substitutes (Included in Object 6100)	Contract Teachers (Included in Object 6300)
1. Regular Education (Programs 100, 280, and 520)	2,413,988	67,119	0
2. Special Education (Programs 200-230, 250 and 300)	358,879	0	0
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510, 530, and 540)	122,590	0	0
5. Cocurricular Activities, Athletics, & Other (Prog 600)	0	0	0
Other Items (All Funds)			
6. Textbooks (Function 1000, Object 6640)	\$ 153,241		
7. Number of FTE - Certified Teachers	69		
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	0	0
2. Program 800	0	0	0
3. Program 900	0	8,155	8,155
4. Total (Lines 1-3)	0	8,155	8,155

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	711
4. Totals (lines 1-3)	711
5. 6450 Construction	7,994,259

FOOD SERVICE

FUND 510	
ACTUAL	
Beginning Fund Balance (1)	9,151
REVENUES	
1500 Investment Income	144
1600 Food Service	120,930
Other Local	0
4500 Restricted Revenue Rec. from Fed. Gov.	538,934
4900 Revenue for/on Behalf of the District	43,207
TOTAL REVENUE (lines 2 - 6)	703,215
5200 Fund Transfers-In	0
TOTAL AVAILABLE (lines 1, 7 & 8)	712,366

A. Number of operating months

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Location				
a. Reimbursable Meals Only	116,123.00	107,268.00	0.00	0.00
b. Program Adults/Adult Workers	0.00	15.00	0.00	0.00
c. Other	0.00	3,263.00	13,024.00	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.

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	0.00	1.50
5. Paid lunch	1.75	1.75	2.25	3.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program
 Charge to children per 1/2 pint milk unit \$
 Number of 1/2 pint milk units served to children

EXPENDITURES

		FOOD SERVICE FUND 510	M & O TYPE EXPENDITURES FUNDS 001 & 625	CAPITAL TYPE EXPENDITURES FUNDS 610 & 625
		BUDGET	ACTUAL	ACTUAL
6150	Classified Salaries		23,764	0
6200	Employee Benefits		9,939	0
6400	Purchased Property Services		7,501	4,348
6570	Food Service Management		554,238	0
6591	Services Purchased from Other AZ Districts		0	0
6610	General Supplies (Nonfood Items)		421	12,764
6620	Energy		0	0
6631	USDA Commodities (Excluding Freight)		43,207	
6632	USDA Commodities (Freight Only)		4,330	
6633	Other Food		0	
6634	Storage Costs for USDA Commodities		0	
6700	Property (Excluding 6731-37)			0
6731-37	Furniture & Equipment, Vehicles, & Tech.		0	0
	Other Expenditures		335	1,805
	TOTAL EXPENDITURES (lines 10-23)	1,000,000	643,735	18,917
6910	Indirect Costs		24,252	
6930	Fund Transfers-Out		0	
	TOTAL EXPENDITURES & OTHER USES (lines 24-26)		667,987	
	Ending Fund Balance (line 9 minus line 27) (1)		44,379	

E. Detail of Food Service Management Company Expenditures	
Classified Salaries	\$ 182,220
Employee Benefits	\$ 63,632
Supplies and Materials (Nonfood)	\$ 9,309
Food	\$ 221,255
Management Fee	\$ 50,211
Other	\$ 27,611
Total (must equal total of amounts on line 13 above)	\$ 554,238

(1) Includes Food Service Fund revolving account cash balance on hand of: \$ AT 7/1/11 and \$ At 6/30/12, as applicable.