

# **CONSENT**

## **Item 8D.**

# **Budget Report**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # 8.D  
FROM: Cynthia Windham, Finance Director Reading  
DATE: May 14, 2013 Discuss  
SUBJECT: Monthly Budgets - Board Report Action  
Consent X

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OBJECTIVE: Goal # Planning for Future Student Needs

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**SUPPORTING DATA:**

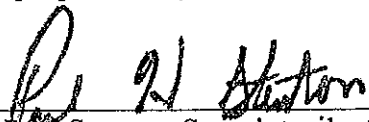
Attached is the monthly Expenditure Budget Balance Report.

This report summarizes district expenditures and current encumbrances per fund.

**SUMMARY & RECOMMENDATION:**

No action necessary. Report presented for informational purposes only.

Approved for transmittal to the Governing Board:

  
Dr. Paul Stanton, Superintendent

*Questions should be directed to: Cynthia Windham, Finance Director 759-4000*

# Humboldt Unified School District No. 22

## Expenditure Budget Balance Report

Fiscal Year: 2012-2013

Account Number / Description

To Date: 5/8/2013

From Date: 7/1/2012

Summary Only

Budget Balance

% Remaining Bud

Fund:	Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
001	MAINT & OPER FUNDS						
	<b>Fund 001 Total:</b>	\$29,476,565.33	\$22,981,637.77	\$22,981,637.77	\$6,494,927.56	\$5,418,557.89	\$1,076,369.67 3.65%
011	CLASSROOM-BASE SAL						
	<b>Fund 011 Total:</b>	\$638,243.46	\$210,724.92	\$210,724.92	\$427,518.54	\$0.00	\$427,518.54 66.98%
012	CLASSROOM-PERF PAY						
	<b>Fund 012 Total:</b>	\$825,256.04	\$98,896.75	\$98,896.75	\$726,359.29	\$0.00	\$726,359.29 88.02%
013	CLASSROOM-OTHER						
	<b>Fund 013 Total:</b>	\$895,045.84	\$365,529.98	\$365,529.98	\$529,515.86	\$443.38	\$529,072.48 59.11%
021	INDIAN GAMING-INSTRUCTION IMPROV						
	<b>Fund 021 Total:</b>	\$23,138.00	\$0.00	\$0.00	\$23,138.00	\$0.00	\$23,138.00 100.00%
024	INDIAN GAMING - INSTRUCTIONAL IMPROV						
	<b>Fund 024 Total:</b>	\$234,378.69	\$97,430.04	\$97,430.04	\$136,948.65	\$9,290.52	\$127,658.13 54.47%
053	YCESA - COMMON CORE						
	<b>Fund 053 Total:</b>	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00 100.00%
110	TITLE I LEA						
	<b>Fund 110 Total:</b>	\$1,611,483.69	\$1,125,234.96	\$1,125,234.96	\$486,248.73	\$320,118.75	\$186,129.98 10.31%
112	TITLE 1-D NEGLECTED/DELINQUENT-LEA						
	<b>Fund 112 Total:</b>	\$194,527.07	\$105,948.94	\$105,948.94	\$88,578.13	\$78,752.36	\$9,825.77 5.05%
130	ARRA TITLE I GRANT						
	<b>Fund 130 Total:</b>	\$41.04	\$41.04	\$41.04	\$0.00	\$0.00	\$0.00 0.00%
140	TITLE II - IMPROVING TEACHER QUALITY						
	<b>Fund 140 Total:</b>	\$235,776.65	\$112,560.48	\$112,560.48	\$123,216.17	\$59,262.02	\$63,954.15 27.12%
141	ARRA ENHANCE ED THRU TECH TITLE 11-D						

# Humboldt Unified School District No. 22

## Expenditure Budget Balance Report

Fiscal Year: 2012-2013

Account Number / Description

To Date: 5/8/2013

From Date: 7/1/2012

Summary Only

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
<b>Fund 141 Total:</b>	\$0.39	\$0.39	\$0.39	\$0.00	\$0.00	\$0.00 0.00%
190 TITLE III LEP PROGRAM						
<b>Fund 190 Total:</b>	\$77,197.33	\$35,230.95	\$35,230.95	\$41,966.38	\$5,141.62	\$36,824.76 47.70%
<b>Fund 191 Total:</b>	\$332.71	\$332.71	\$332.71	\$0.00	\$0.00	\$0.00 0.00%
191 EMERGENCY IMMIGRANT						
<b>Fund 200 Total:</b>	\$11,414.00	\$5,272.21	\$5,272.21	\$6,141.79	\$3,903.97	\$2,237.82 19.61%
200 ESEA - TITLE IX - INDIAN EDUCATION						
<b>Fund 220 Total:</b>	\$1,044,115.23	\$832,658.72	\$832,658.72	\$211,456.51	\$180,851.00	\$30,605.51 2.93%
220 IDEA - BASIC - ENT						
<b>Fund 221 Total:</b>	\$33,644.00	\$26,725.54	\$26,725.54	\$6,918.46	\$6,378.04	\$540.42 1.61%
221 IDEA - PRESCHOOL GRANT						
<b>Fund 222 Total:</b>	\$28.34	\$28.34	\$28.34	\$0.00	\$0.00	\$0.00 0.00%
222 IDEA-AT TECH FOR LEARNING COMMUNITIES						
<b>Fund 227 Total:</b>	\$0.02	\$0.02	\$0.02	\$0.00	\$0.00	\$0.00 0.00%
227 IDEA - MONITORING SYSTEM GRANT						
<b>Fund 260 Total:</b>	\$10,141.00	\$6,126.82	\$6,126.82	\$4,014.18	\$0.00	\$4,014.18 39.58%
260 CTE BASIC GRANT/FEDERAL						
<b>Fund 261 Total:</b>	\$161,123.29	\$113,514.46	\$113,514.46	\$47,608.83	\$14,359.31	\$33,249.52 20.64%
261 CTE BASIC GRANT (07-01-12 thru 09-30-13)						
<b>Fund 281 Total:</b>	\$0.02	\$0.02	\$0.02	\$0.00	\$0.00	\$0.00 0.00%
281 ARRA MCKINNEY-VENTO RENEWAL GRANT						
<b>Fund 290 Total:</b>	\$103,661.89	\$2,736.70	\$2,736.70	\$100,925.19	\$1,263.30	\$99,661.89
290 MEDICAID OUTREACH						



# Humboldt Unified School District No. 22

## Expenditure Budget Balance Report

Fiscal Year: 2012-2013

From Date: 7/1/2012 To Date: 5/8/2013

Summary Only

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
<b>Fund: 493</b> NAU - GEAR-UP						
<b>Fund 493 Total:</b>	\$266,100.00	\$171,722.31	\$171,722.31	\$94,377.69	\$49,765.41	\$44,592.28 16.76%
<b>Fund: 495</b> K-12 Center Grant						
<b>Fund 495 Total:</b>	\$100,000.00	\$64,500.72	\$64,500.72	\$35,499.28	\$17,187.84	\$18,311.44 18.31%
<b>Fund: 506</b> SCHOOL PLANT (SALE)						
<b>Fund 506 Total:</b>	\$9,080.00	\$0.00	\$0.00	\$9,080.00	\$0.00	\$9,080.00 100.00%
<b>Fund: 510</b> FOOD SERVICE						
<b>Fund 510 Total:</b>	\$3,209,594.64	\$1,776,216.00	\$1,776,216.00	\$1,433,378.64	\$768,450.57	\$664,928.07 20.72%
<b>Fund: 515</b> CIVIC CENTER						
<b>Fund 515 Total:</b>	\$219,810.10	\$38,832.17	\$38,832.17	\$180,977.93	\$29,605.90	\$151,372.03 68.86%
<b>Fund: 517</b> BUS RENTAL						
<b>Fund 517 Total:</b>	\$188,097.23	\$112,624.57	\$112,624.57	\$75,472.66	\$0.00	\$75,472.66 40.12%
<b>Fund: 520</b> COMMUNITY SCHOOL						
<b>Fund 520 Total:</b>	\$14,576.16	\$0.00	\$0.00	\$14,576.16	\$0.00	\$14,576.16 100.00%
<b>Fund: 521</b> EXTENDED KINDERGARTEN						
<b>Fund 521 Total:</b>	\$255,760.16	\$234.00	\$234.00	\$255,526.16	\$0.00	\$255,526.16 99.91%
<b>Fund: 522</b> BEFORE/AFTER SCHOOL PROGRAM						
<b>Fund 522 Total:</b>	\$40,776.75	\$0.00	\$0.00	\$40,776.75	\$0.00	\$40,776.75 100.00%
<b>Fund: 523</b> BRIGHT FUTURES PRESCHOOL						
<b>Fund 523 Total:</b>	\$63,147.31	\$28,409.00	\$28,409.00	\$34,738.31	\$8,716.89	\$26,021.42 41.21%
<b>Fund: 525</b> AUX OPERATIONS						
<b>Fund 525 Total:</b>	\$561,522.07	\$342,713.96	\$342,713.96	\$218,808.11	\$100,733.45	\$118,074.66 21.03%
<b>Fund: 526</b> ACT FEES TAX CRED						

# Humboldt Unified School District No. 22

## Expenditure Budget Balance Report

Fiscal Year: 2012-2013

Account Number / Description

To Date: 5/8/2013

From Date: 7/1/2012

Summary Only

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
<b>Fund 526 Total:</b>	\$503,377.54	\$202,734.48	\$202,734.48	\$300,643.06	\$53,362.93	\$247,280.13 49.12%
<b>Fund 530</b>						
GIFTS & DONATIONS						
<b>Fund 530 Total:</b>	\$51,003.02	\$17,541.39	\$17,541.39	\$33,461.63	\$5,172.33	\$28,289.30 55.47%
<b>Fund 534</b>						
SCHOLARSHIPS						
<b>Fund 534 Total:</b>	\$3,221.74	\$1,200.00	\$1,200.00	\$2,021.74	\$0.00	\$2,021.74 62.75%
<b>Fund 540</b>						
FINGERPRINT						
<b>Fund 540 Total:</b>	\$20,010.61	\$6,424.00	\$6,424.00	\$13,586.61	\$6,076.00	\$7,510.61 37.53%
<b>Fund 550</b>						
INSURANCE PROCEEDS						
<b>Fund 550 Total:</b>	\$155,594.74	\$46,707.80	\$46,707.80	\$108,886.94	\$0.00	\$108,886.94 69.98%
<b>Fund 551</b>						
INSURANCE - AEI						
<b>Fund 551 Total:</b>	\$30,535.80	\$290.00	\$290.00	\$30,245.80	\$510.00	\$29,735.80 97.38%
<b>Fund 555</b>						
TEXTBOOKS						
<b>Fund 555 Total:</b>	\$15,301.58	\$135.00	\$135.00	\$15,166.58	\$0.00	\$15,166.58 99.12%
<b>Fund 565</b>						
LITIGATION RECOVERY						
<b>Fund 565 Total:</b>	\$5,973.59	\$3,223.11	\$3,223.11	\$2,750.48	\$656.37	\$2,094.11 35.06%
<b>Fund 570</b>						
INDIRECT COSTS						
<b>Fund 570 Total:</b>	\$678,153.28	\$100,793.46	\$100,793.46	\$577,359.82	\$71,024.77	\$506,335.05 74.66%
<b>Fund 575</b>						
UNEMPLOYMENT INSURANCE						
<b>Fund 575 Total:</b>	\$200,784.19	\$21,709.95	\$21,709.95	\$179,074.24	\$0.00	\$179,074.24 89.19%
<b>Fund 590</b>						
GRANT/GIFT TEACHER						
<b>Fund 590 Total:</b>	\$20,983.69	\$0.00	\$0.00	\$20,983.69	\$0.00	\$20,983.69 100.00%
<b>Fund 595</b>						
SCHOOL BUS ADVERTISEMENT						
<b>Fund 595 Total:</b>	\$5,481.26	\$0.00	\$0.00	\$5,481.26	\$0.00	\$5,481.26

# Humboldt Unified School District No. 22

## Expenditure Budget Balance Report

Fiscal Year: 2012-2013

Account Number / Description

		Summary Only			From Date: 7/1/2012		To Date: 5/8/2013	
Fund:	Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Remaining Bud
596	JTED - MTN. INSTITUTE							100.00%
	<b>Fund 596 Total:</b>	\$229,880.35	\$98,741.51	\$98,741.51	\$131,138.84	\$18,181.18	\$112,957.66	49.14%
610	CAPITAL OUTLAY							
	<b>Fund 610 Total:</b>	\$4,477,312.00	\$612,312.45	\$612,312.45	\$3,864,999.55	\$214,183.00	\$3,650,816.55	81.54%
625	SOFT CAPITAL ALLOC							
	<b>Fund 625 Total:</b>	\$232,477.00	\$189,246.85	\$189,246.85	\$43,230.15	\$11,111.30	\$32,118.85	13.82%
630	BOND BUILDING							
	<b>Fund 630 Total:</b>	\$3,104,782.64	\$538,939.94	\$538,939.94	\$2,565,842.70	\$221,550.06	\$2,344,292.64	75.51%
650	GIFTS & DONATIONS							
	<b>Fund 650 Total:</b>	\$26,721.73	\$0.00	\$0.00	\$26,721.73	\$0.00	\$26,721.73	100.00%
665	ENERGY REBATES							
	<b>Fund 665 Total:</b>	\$165,609.33	\$101,375.08	\$101,375.08	\$64,234.25	\$30,278.00	\$33,956.25	20.50%
691	BUILDING RENEWAL GRANT - SFB							
	<b>Fund 691 Total:</b>	\$116,863.00	\$0.00	\$0.00	\$116,863.00	\$0.00	\$116,863.00	100.00%
695	NEW SCH FACILITIES							
	<b>Fund 695 Total:</b>	\$75,260.00	\$0.00	\$0.00	\$75,260.00	\$0.00	\$75,260.00	100.00%
700	DEBT SERVICE FUNDS							
	<b>Fund 700 Total:</b>	\$3,863,929.00	\$0.00	\$0.00	\$3,863,929.00	\$0.00	\$3,863,929.00	100.00%
850	STUDENT ACTIVITIES							
	<b>Fund 850 Total:</b>	\$93,530.83	\$50,857.71	\$50,857.71	\$42,673.12	\$21,698.16	\$20,974.96	22.43%
855	EMPLOYEE INSURANCE							
	<b>Fund 855 Total:</b>	\$4,459,069.49	\$3,391,684.16	\$3,391,684.16	\$1,067,385.33	\$320,833.30	\$746,552.03	16.74%

**Humboldt Unified School District No. 22**

**Expenditure Budget Balance Report**

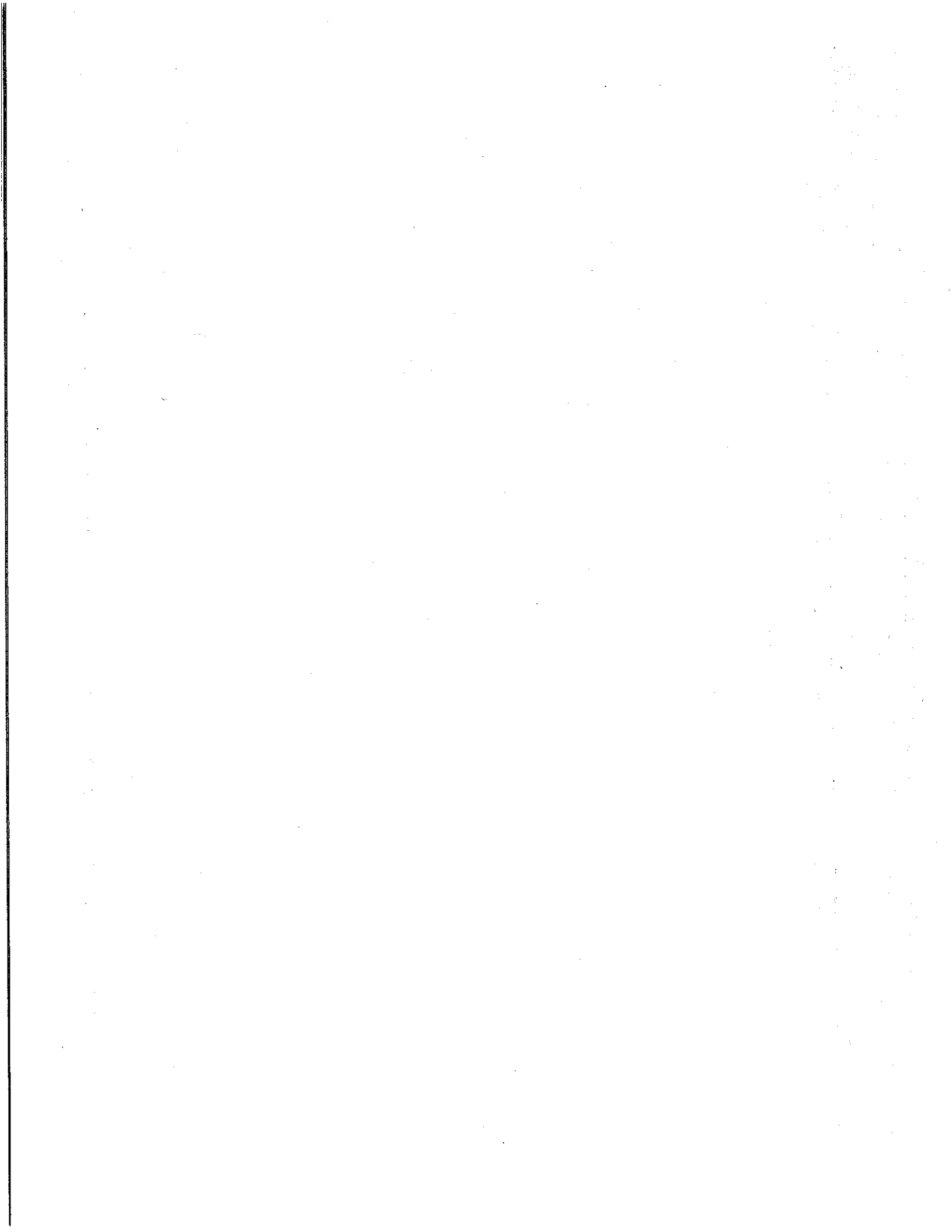
Fiscal Year: 2012-2013

Account Number / Description

<input checked="" type="checkbox"/> Summary Only	From Date: 7/1/2012	To Date: 5/8/2013	Budget Balance
	YTD	Encumbrance	% Remaining Bud
Budget	Range To Date	Balance	
\$60,964,294.36	\$34,678,624.91	\$26,285,669.45	
		\$8,139,087.11	\$18,146,582.34
			29.77%

**Grand Total:**

End of Report



# **CONSENT Item 8E.**

## **Student Activities Report**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # **8E**  
FROM: Cynthia Windham, Finance Director Reading  
DATE: May 14, 2013 Discuss  
SUBJECT: Student Activities -- Board Report Action  
Consent X

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OBJECTIVE: Report to the Board

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**SUPPORTING DATA:**

Attached is the Student Activities Board Report.


This report identifies the schools with a "unit" number and the "course" number identifies the club.

This report is provided to meet the requirement of ARS 15-1123.

**SUMMARY & RECOMMENDATION:**

No action necessary. The report is presented for informational purposes only.

Approved for transmittal to the Governing Board:

  
\_\_\_\_\_  
Dr. Paul Stanton, Superintendent

*Questions should be directed to: Cynthia Windham, 759-4000*

# Humboldt Unified School District No. 22

## 850 STUDENT ACTIVITIES BOARD REPORT

From Date: 7/1/2012

To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask  Include pre encumbrance  Print accounts with zero balance  Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
850.100.1000.6000.110.1319	GENERIC EXPENSE	\$10,866.94	\$0.00	\$0.00	\$10,866.94	\$0.00	\$10,866.94	100.00%
850.100.1000.6610.110.1319	GENERAL SUPPLIES	\$0.00	\$468.41	\$468.41	(\$468.41)	\$2.68	(\$471.09)	0.00%
850.610.1000.6610.110.1319	GENERAL SUPPLIES	\$0.00	\$4,343.40	\$4,343.40	(\$4,343.40)	\$516.60	(\$4,860.00)	0.00%
850.610.2190.6340.110.1319	TECHNICAL SERVICES	\$0.00	\$137.00	\$137.00	(\$137.00)	\$0.00	(\$137.00)	0.00%
850.610.2220.6641.110.1319	LIBRARY BOOKS	\$0.00	\$1,721.44	\$1,721.44	(\$1,721.44)	\$287.16	(\$2,008.60)	0.00%
	COURSE: STUDENT COUNCIL - 1319	\$10,866.94	\$6,670.25	\$6,670.25	\$4,196.69	\$806.44	\$3,390.25	31.20%
	UNIT: LVES - 110	\$10,866.94	\$6,670.25	\$6,670.25	\$4,196.69	\$806.44	\$3,390.25	31.20%
850.100.1000.6000.120.1319	GENERIC EXPENSE	\$3,306.61	\$0.00	\$0.00	\$3,306.61	\$0.00	\$3,306.61	100.00%
850.400.2710.6510.120.1319	STUDENT TRANS SVS	\$0.00	\$190.58	\$190.58	(\$190.58)	\$107.41	(\$297.99)	0.00%
850.610.1000.6610.120.1319	GENERAL SUPPLIES	\$0.00	\$1,239.72	\$1,239.72	(\$1,239.72)	\$239.73	(\$1,479.45)	0.00%
850.610.1000.6810.120.1319	DUES AND FEES	\$0.00	\$244.00	\$244.00	(\$244.00)	\$0.00	(\$244.00)	0.00%
850.610.1000.6890.120.1319	MISC EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	(\$1,200.00)	0.00%
	COURSE: STUDENT COUNCIL - 1319	\$3,306.61	\$1,674.30	\$1,674.30	\$1,632.31	\$1,547.14	\$85.17	2.58%
850.100.1000.6000.120.1362	GENERIC EXPENSE	\$2,083.22	\$0.00	\$0.00	\$2,083.22	\$0.00	\$2,083.22	100.00%
850.610.1000.6610.120.1362	GENERAL SUPPLIES	\$0.00	\$561.77	\$561.77	(\$561.77)	\$340.23	(\$902.00)	0.00%
850.610.1000.6810.120.1362	DUES AND FEES	\$0.00	\$85.00	\$85.00	(\$85.00)	\$0.00	(\$85.00)	0.00%
850.610.1000.6890.120.1362	MISC EXPENDITURES	\$0.00	\$435.00	\$435.00	(\$435.00)	\$100.00	(\$535.00)	0.00%
	COURSE: NATIONAL HONOR SOCIETY - 1362	\$2,083.22	\$1,081.77	\$1,081.77	\$1,001.45	\$440.23	\$561.22	26.94%
850.100.1000.6000.120.1385	GENERIC EXPENSE	\$246.54	\$0.00	\$0.00	\$246.54	\$0.00	\$246.54	100.00%
	COURSE: SCIENCE - 1385	\$246.54	\$0.00	\$0.00	\$246.54	\$0.00	\$246.54	100.00%
850.100.1000.6000.125.1319	GENERIC EXPENSE	\$5,636.37	\$2,756.07	\$2,756.07	\$2,880.30	\$1,987.37	\$892.93	15.84%
	UNIT: BMMS - 120	\$5,636.37	\$2,756.07	\$2,756.07	\$2,880.30	\$1,987.37	\$892.93	15.84%
850.100.1000.6000.125.1319	GENERIC EXPENSE	\$16,089.78	\$0.00	\$0.00	\$16,089.78	\$0.00	\$16,089.78	100.00%
850.100.1000.6610.125.1319	GENERAL SUPPLIES	\$0.00	\$172.23	\$172.23	(\$172.23)	\$0.00	(\$172.23)	0.00%
850.400.2710.6510.125.1319	STUDENT TRANS SVS	\$0.00	\$314.11	\$314.11	(\$314.11)	\$591.62	(\$905.73)	0.00%
850.610.1000.6610.125.1319	GENERAL SUPPLIES	\$0.00	\$4,503.04	\$4,503.04	(\$4,503.04)	\$2,034.47	(\$6,537.51)	0.00%
850.610.1000.6811.125.1319	REFUND FEES	\$0.00	\$41.50	\$41.50	(\$41.50)	\$0.00	(\$41.50)	0.00%
850.610.1000.6890.125.1319	MISC EXPENDITURES	\$0.00	\$3,487.96	\$3,487.96	(\$3,487.96)	\$2,247.45	(\$5,735.41)	0.00%
	COURSE: STUDENT COUNCIL - 1319	\$16,089.78	\$8,518.84	\$8,518.84	\$7,570.94	\$4,873.54	\$2,697.40	16.76%
850.100.1000.6000.125.1362	GENERIC EXPENSE	\$497.06	\$0.00	\$0.00	\$497.06	\$0.00	\$497.06	100.00%
850.400.2710.6510.125.1362	STUDENT TRANS SVS	\$0.00	\$104.67	\$104.67	(\$104.67)	\$0.00	(\$104.67)	0.00%
850.610.1000.6810.125.1362	DUES AND FEES	\$0.00	\$170.00	\$170.00	(\$170.00)	\$0.00	(\$170.00)	0.00%
	COURSE: NATIONAL HONOR SOCIETY - 1362	\$497.06	\$274.67	\$274.67	\$222.39	\$0.00	\$222.39	44.74%
850.100.1000.6000.131.1319	GENERIC EXPENSE	\$16,586.84	\$8,793.51	\$8,793.51	\$7,793.33	\$4,873.54	\$2,919.79	17.60%
	UNIT: GHMS - 125	\$16,586.84	\$8,793.51	\$8,793.51	\$7,793.33	\$4,873.54	\$2,919.79	17.60%
850.100.1000.6000.131.1319	GENERIC EXPENSE	\$2,399.35	\$0.00	\$0.00	\$2,399.35	\$0.00	\$2,399.35	100.00%
850.100.1000.6610.131.1319	GENERAL SUPPLIES	\$0.00	\$467.03	\$467.03	(\$467.03)	\$0.00	(\$467.03)	0.00%
850.400.2710.6510.131.1319	STUDENT TRANS SVS	\$0.00	\$0.00	\$0.00	\$0.00	\$340.11	(\$340.11)	0.00%
850.610.1000.6890.131.1319	MISC EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	(\$700.00)	0.00%
	COURSE: STUDENT COUNCIL - 1319	\$2,399.35	\$467.03	\$467.03	\$1,932.32	\$1,040.11	\$892.21	37.19%
850.100.1000.6000.132.1319	GENERIC EXPENSE	\$1,777.04	\$0.00	\$0.00	\$1,777.04	\$0.00	\$1,777.04	100.00%
	COURSE: STUDENT COUNCIL - 1319	\$1,777.04	\$0.00	\$0.00	\$1,777.04	\$0.00	\$1,777.04	100.00%

# Humboldt Unified School District No. 22

## 850 STUDENT ACTIVITIES BOARD REPORT

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Account Number Description GL Budget Range To Date YTD Balance Encumbrance Budget Balance % Bud

Account Number	Description	GL Budget	Range To Date	YTD Balance	Encumbrance	Budget Balance	% Bud
UNIT: MVES - 132							
850.100.1000.6000.133.1319	GENERIC EXPENSE	\$990.70	\$0.00	\$0.00	\$0.00	\$990.70	100.00%
850.100.1000.6610.133.1319	GENERAL SUPPLIES	\$0.00	\$438.18	\$438.18	\$0.00	(\$438.18)	0.00%
	COURSE: STUDENT COUNCIL - 1319	\$990.70	\$438.18	\$438.18	\$0.00	\$552.52	55.77%
UNIT: CSES - 133							
850.100.1000.6000.134.1319	GENERIC EXPENSE	\$4,897.27	\$0.00	\$0.00	\$0.00	\$4,897.27	100.00%
850.100.1000.6610.134.1319	GENERAL SUPPLIES	\$0.00	\$182.12	\$182.12	\$0.00	(\$182.12)	0.00%
850.100.1000.6610.134.1319	GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$198.80	(\$198.80)	0.00%
850.100.1000.6610.134.1319	GENERAL SUPPLIES	\$0.00	\$197.02	\$197.02	\$0.00	(\$197.02)	0.00%
	COURSE: STUDENT COUNCIL - 1319	\$4,897.27	\$379.14	\$379.14	\$198.80	\$4,319.33	88.20%
UNIT: LTS - 134							
850.100.1000.6000.135.1319	GENERIC EXPENSE	\$271.16	\$0.00	\$0.00	\$0.00	\$271.16	100.00%
	COURSE: STUDENT COUNCIL - 1319	\$271.16	\$0.00	\$0.00	\$0.00	\$271.16	100.00%
UNIT: GRANVILLE ELEMENTARY SCHOOL - 135							
850.100.1000.6000.230.1316	GENERIC EXPENSE	\$15,675.70	\$0.00	\$0.00	\$0.00	\$15,675.70	100.00%
850.610.1000.6610.230.1316	GENERAL SUPPLIES	\$0.00	\$4,361.97	\$4,361.97	\$5,220.00	(\$9,581.97)	0.00%
850.610.1000.6610.230.1316	DUES AND FEES	\$0.00	\$4,576.00	\$4,576.00	\$0.00	(\$4,576.00)	0.00%
850.610.1000.6690.230.1316	MISC EXPENDITURES	\$0.00	\$2,240.00	\$2,240.00	\$0.00	(\$2,240.00)	0.00%
	COURSE: HOSA - 1316	\$15,675.70	\$11,177.97	\$11,177.97	\$5,220.00	(\$722.27)	-4.61%
UNIT: GRANVILLE ELEMENTARY SCHOOL - 135							
850.100.1000.6000.230.1319	GENERIC EXPENSE	\$19,545.34	\$0.00	\$0.00	\$0.00	\$19,545.34	100.00%
850.400.2710.6510.230.1319	STUDENT TRANS SVS	\$0.00	\$413.97	\$413.97	\$0.00	(\$413.97)	0.00%
850.610.1000.6151.230.1319	CLASSIFIED O.T. - DO NOT USE	\$0.00	\$135.36	\$135.36	\$0.00	(\$135.36)	0.00%
850.610.1000.6221.230.1319	SOC SEC - OASDI	\$0.00	\$8.39	\$8.39	\$0.00	(\$8.39)	0.00%
850.610.1000.6222.230.1319	MEDICARE-HOSP INS	\$0.00	\$1.96	\$1.96	\$0.00	(\$1.96)	0.00%
850.610.1000.6231.230.1319	STATE RETIREMENT	\$0.00	\$14.75	\$14.75	\$0.00	(\$14.75)	0.00%
850.610.1000.6232.230.1319	LONG-TERM DISABILITY	\$0.00	\$0.33	\$0.33	\$0.00	(\$0.33)	0.00%
850.610.1000.6260.230.1319	WORKERS' COMP	\$0.00	\$2.53	\$2.53	\$0.00	(\$2.53)	0.00%
850.610.1000.6610.230.1319	GENERAL SUPPLIES	\$0.00	\$4,393.63	\$4,393.63	\$555.13	(\$4,948.76)	0.00%
850.610.1000.6610.230.1319	DUES AND FEES	\$0.00	\$30.00	\$30.00	\$0.00	(\$30.00)	0.00%
850.610.1000.6690.230.1319	MISC EXPENDITURES	\$0.00	\$1,760.00	\$1,760.00	\$0.00	(\$1,760.00)	0.00%
850.610.2190.6540.230.1319	TECHNICAL SERVICES	\$0.00	\$1,500.00	\$1,500.00	\$0.00	(\$1,500.00)	0.00%
850.610.2190.6890.230.1319	MISC EXPENDITURES	\$0.00	\$1,239.40	\$1,239.40	\$0.00	(\$1,239.40)	0.00%
850.610.2660.6540.230.1319	TECHNICAL SERVICES	\$0.00	\$360.00	\$360.00	\$0.00	(\$360.00)	0.00%
	COURSE: STUDENT COUNCIL - 1319	\$19,545.34	\$9,860.32	\$9,860.32	\$555.13	\$9,129.89	46.71%
UNIT: UPWARD BOUND WARRIORS - 1320							
850.100.1000.6000.230.1320	GENERIC EXPENSE	\$163.29	\$0.00	\$0.00	\$0.00	\$163.29	100.00%
	COURSE: UPWARD BOUND WARRIORS - 1320	\$163.29	\$0.00	\$0.00	\$0.00	\$163.29	100.00%
UNIT: MU ALPHA THETA - 1361							
850.100.1000.6000.230.1361	GENERIC EXPENSE	\$1,204.95	\$0.00	\$0.00	\$0.00	\$1,204.95	100.00%
850.100.1000.6610.230.1361	GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$750.00	(\$750.00)	0.00%
850.100.1000.6890.230.1361	MISC EXPENDITURES	\$0.00	\$100.00	\$100.00	\$0.00	(\$100.00)	0.00%
	COURSE: MU ALPHA THETA - 1361	\$1,204.95	\$100.00	\$100.00	\$750.00	\$354.95	29.46%
UNIT: MU ALPHA THETA - 1361							
850.100.1000.6000.230.1362	GENERIC EXPENSE	\$1,117.44	\$0.00	\$0.00	\$0.00	\$1,117.44	100.00%
850.610.1000.6610.230.1362	GENERAL SUPPLIES	\$0.00	\$820.24	\$820.24	\$532.91	(\$1,353.15)	0.00%

# Humboldt Unified School District No. 22

## 850 STUDENT ACTIVITIES BOARD REPORT

From Date: 7/1/2012 To Date: 6/30/2013

Fiscal Year: 2012-2013

Subtotal by Collapse Mask 
  Include pre encumbrance 
  Print accounts with zero balance 
  Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
850.610.1000.6810.230.1362	DUES AND FEES	\$0.00	\$85.00	\$85.00	(\$85.00)	\$0.00	(\$85.00)	0.00%
850.610.1000.6890.230.1362	MISC EXPENDITURES	\$0.00	\$100.00	\$100.00	(\$100.00)	\$0.00	(\$100.00)	0.00%
	COURSE: NATIONAL HONOR SOCIETY - 1362	\$1,117.44	\$1,005.24	\$1,005.24	\$112.20	\$532.91	(\$420.71)	-37.65%
850.100.1000.6000.230.1363	GENERIC EXPENSE	\$351.86	\$0.00	\$0.00	\$351.86	\$0.00	\$351.86	100.00%
	COURSE: ART - 1363	\$351.86	\$0.00	\$0.00	\$351.86	\$0.00	\$351.86	100.00%
850.100.1000.6000.230.1364	GENERIC EXPENSE	\$3,268.85	\$0.00	\$0.00	\$3,268.85	\$0.00	\$3,268.85	100.00%
	COURSE: AVID - 1364	\$0.00	\$2,886.04	\$2,886.04	(\$2,886.04)	\$0.00	(\$2,886.04)	0.00%
850.610.1000.6610.230.1364	GENERAL SUPPLIES	\$3,268.85	\$2,886.04	\$2,886.04	\$382.81	\$0.00	\$382.81	11.71%
850.100.1000.6000.230.1368	GENERIC EXPENSE	\$2,323.90	\$0.00	\$0.00	\$2,323.90	\$0.00	\$2,323.90	100.00%
	COURSE: DECA - 1368	\$0.00	\$1,400.00	\$1,400.00	(\$1,400.00)	\$0.00	(\$1,400.00)	0.00%
850.100.1000.6890.230.1368	MISC EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	(\$600.00)	0.00%
850.610.1000.6610.230.1368	GENERAL SUPPLIES	\$0.00	\$285.00	\$285.00	(\$285.00)	\$0.00	(\$285.00)	0.00%
850.610.1000.6890.230.1368	MISC EXPENDITURES	\$0.00	\$1,685.00	\$1,685.00	\$638.90	\$600.00	(\$38.90)	1.67%
850.100.1000.6000.230.1373	GENERIC EXPENSE	\$349.38	\$0.00	\$0.00	\$349.38	\$0.00	\$349.38	100.00%
	COURSE: DRAMATHEATER - 1373	\$349.38	\$0.00	\$0.00	\$349.38	\$0.00	\$349.38	100.00%
850.100.1000.6000.230.1375	GENERIC EXPENSE	\$867.07	\$0.00	\$0.00	\$867.07	\$0.00	\$867.07	100.00%
	COURSE: INTERACT - 1375	\$0.00	\$224.20	\$224.20	(\$224.20)	\$44.82	(\$289.02)	0.00%
850.610.1000.6610.230.1375	GENERAL SUPPLIES	\$867.07	\$224.20	\$224.20	\$642.87	\$44.82	\$598.05	68.97%
850.100.1000.6000.230.1377	GENERIC EXPENSE	\$504.27	\$0.00	\$0.00	\$504.27	\$0.00	\$504.27	100.00%
	COURSE: S CLUB (SOROPTIMIST) - 1377	\$0.00	\$208.58	\$208.58	(\$208.58)	\$35.15	(\$243.73)	0.00%
850.610.1000.6610.230.1377	GENERAL SUPPLIES	\$0.00	\$76.00	\$76.00	(\$76.00)	\$190.00	(\$206.00)	0.00%
850.610.1000.6890.230.1377	MISC EXPENDITURES	\$0.00	\$284.58	\$284.58	\$219.69	\$165.15	\$54.54	10.82%
850.100.1000.6000.230.1378	GENERIC EXPENSE	\$33.48	\$0.00	\$0.00	\$33.48	\$0.00	\$33.48	100.00%
	COURSE: FRENCH CLUB - 1378	\$33.48	\$0.00	\$0.00	\$33.48	\$0.00	\$33.48	100.00%
850.100.1000.6000.230.1398	GENERIC EXPENSE	\$2,129.72	\$0.00	\$0.00	\$2,129.72	\$0.00	\$2,129.72	100.00%
	COURSE: SKILLS CLUB - 1398	\$0.00	\$875.00	\$875.00	(\$875.00)	\$0.00	(\$875.00)	0.00%
850.610.1000.6610.230.1398	GENERAL SUPPLIES	\$0.00	\$240.00	\$240.00	(\$240.00)	\$0.00	(\$240.00)	0.00%
850.610.1000.6810.230.1398	DUES AND FEES	\$0.00	\$900.00	\$900.00	(\$900.00)	\$0.00	(\$900.00)	0.00%
850.610.1000.6890.230.1398	MISC EXPENDITURES	\$0.00	\$2,015.00	\$2,015.00	\$114.72	\$0.00	\$114.72	5.39%
850.100.1000.6000.230.1403	GENERIC EXPENSE	\$2,097.50	\$0.00	\$0.00	\$2,097.50	\$0.00	\$2,097.50	100.00%
	COURSE: P.A.L.S. - 1403	\$0.00	\$1,490.43	\$1,490.43	(\$1,490.43)	\$279.57	(\$1,770.00)	0.00%
850.610.1000.6610.230.1403	GENERAL SUPPLIES	\$2,097.50	\$2,097.50	\$2,097.50	\$0.00	\$279.57	\$327.50	15.61%
850.100.1000.6000.230.1405	GENERIC EXPENSE	\$20.11	\$0.00	\$0.00	\$20.11	\$0.00	\$20.11	100.00%
	COURSE: BASEBALL - 1405	\$20.11	\$0.00	\$0.00	\$20.11	\$0.00	\$20.11	100.00%
850.100.1000.6000.230.1432	GENERIC EXPENSE	\$215.67	\$0.00	\$0.00	\$215.67	\$0.00	\$215.67	100.00%
	COURSE: GIRLS BASKETBALL - 1432	\$215.67	\$0.00	\$0.00	\$215.67	\$0.00	\$215.67	100.00%
850.100.1000.6000.230.1469	GENERIC EXPENSE	\$173.23	\$0.00	\$0.00	\$173.23	\$0.00	\$173.23	100.00%
	COURSE: G.O.A.L.S. CLUB - 1469	\$0.00	\$49.37	\$49.37	(\$49.37)	\$0.63	(\$50.00)	0.00%
850.610.1000.6610.230.1469	GENERAL SUPPLIES	\$0.00	\$173.23	\$173.23	\$0.00	\$0.63	\$123.23	71.14%
	COURSE: G.O.A.L.S. CLUB - 1469	\$173.23	\$49.37	\$49.37	\$123.86	\$0.63	\$123.23	71.14%
	UNIT: BMHS - 230	\$50,041.76	\$30,778.15	\$30,778.15	\$19,263.61	\$8,148.21	\$11,115.40	22.21%

**Humboldt Unified School District No. 22**

**850 STUDENT ACTIVITIES BOARD REPORT**

Fiscal Year: 2012-2013

To Date: 6/30/2013

From Date: 7/1/2012

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number

Description

GL Budget Range To Date

YTD

Balance

Encumbrance

Budget Balance % Bud

**Grand Total:**

\$93,467.43

\$50,282.33

\$50,282.33

\$43,165.10

\$17,054.47

\$26,130.63

27.96%

End of Report

# **CONSENT**

## **Item 8F.**

# **Gifts & Donations**

## **Gifts & Donations**

Michael Gibbons  
7300 E. Knobby Lane, Prescott Valley  
Donated a world globe, with the donor's value of \$200  
To be used at Coyote Springs Elementary School

Office Max – Jeremy Krueger  
1931 E. State Route 69, Prescott  
Donated paper, binders, cards, a printer/scanner, tape, notebooks, file folders,  
Calendars, planners, a wall easel, a computer case, maps, batteries, and note pads  
With the donor's value of \$1,000  
To be used at Coyote Springs Elementary School

Best Buy – Elizabeth Cain  
3085 Gateway Boulevard, Prescott  
Donated crayons, colored pencils, glue, glue sticks, paperclips, and pushpins  
With the donor's value of \$100  
To be used at Coyote Springs Elementary School

Charles Baldwin  
5081 N. Cattlemen Drive, Prescott Valley  
Donated hardware (a hinge), with the donor's value of \$26.62  
To be used at Granville Elementary School

Gail Sharp  
3856 E. Acoma, Phoenix  
Donated a "Stomping Out Bullying" Quilt, with the donor's value of \$800  
To Glassford Hill Middle School

Mrs. Klein's Pickles – Larry Waters  
4118 W. Whitton Avenue, Phoenix  
Donated 180 individually wrapped dill pickles, with the donor's value of \$200  
To Glassford Hill Middle School

Melcher Printing – Dennis Melcher  
8600 E. Valley Road, Prescott Valley  
Donated the printing of 10,000 fliers, with the donor's value of \$500  
To Glassford Hill Middle School

Safeway – Dan Meyers  
7720 E. Highway 69, Prescott Valley  
Donated a \$25.00 gift card  
To Glassford Hill Middle School

Wal-Mart – Kevin Ray  
3050 E. State Route 69, Prescott  
Donated a \$50.00 gift card  
To Glassford Hill Middle School

Sam's Club – Scott Gebhardt  
5757 E. State Route 69, Prescott Valley  
Donated a \$50.00 gift card  
To Glassford Hill Middle School

Fry's Food Stores – Gene Draper  
3100 N. Glassford Hill Road, Prescott Valley  
Donated a \$25.00 gift card  
To Glassford Hill Middle School

Fry's Food Stores – Natalie Bedwell  
500 S. 99<sup>th</sup> Avenue, Tolleson  
Donated a \$25.00 gift card  
To Glassford Hill Middle School

# **DISCUSSION**

## **Item 9A.**

### **Update of Events**

### **LTS**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # 9A  
FROM: Michael DeRois, LTS Principal Reading  
DATE: May 14, 2013 Discuss X  
SUBJECT: School Report Action  
Consent

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**OBJECTIVE:**

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**SUPPORTING DATA:**

A detailed school report is attached.

**SUMMARY & RECOMMENDATION:**

*Sample Motion: n/a*

Approved for transmittal to the Governing Board:

  
\_\_\_\_\_  
Dr. Paul Stanton, Superintendent

*Questions should be directed to: Principal Michael DeRois, 759-4500*



## The Humboldt Schools.

*Motivating achievement since 1906.*

This has been an exciting year at Liberty and we are energized to finish it off with huge success! Our supportive staff, involved parents, and exceptional students have made this year's activities extremely beneficial. Each year our school hosts several exciting events such as Liberty Night, Literacy Night, Art Enrichment, and our LTS Walk-a-Thon, to name a few. Our student body participation has helped our students increase their level of learning and connect to real world experiences.

Liberty Night, our Veteran's Day Program, is a tribute to our veterans to demonstrate our gratitude. We always draw a huge crowd with families, community members, and men and women from the Veteran's Hospital. This has provided the perfect opportunity for our students to meet those who have done so much for our freedom.

Early in the school year we had our first annual walk-a-thon. Each grade level spent 30 minutes walking/dancing their way around our track while raising \$10,000 for our school. This was sponsored by our outstanding PTO members who provided a DJ to play music and encouraged the students throughout the day. We are so very proud of our students and staff for such a great job.

Our Professional Developments have been particularly successful and teachers are excited about the results they are seeing in the classroom. Our focus has been on rigor, relevance and relationships; the various differentiated instruction strategies have proven to be very beneficial. Galileo has assisted us in identifying the area of individual and classroom need, a tool that is benefiting not only our school but the entire district.

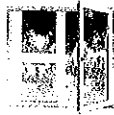
During the Thanksgiving and Christmas Holidays our Student Council collected cans for the local food bank. The students surpassed their all-time high of 4,000 items, and collected an astounding 5,606 food items (which took a moving truck to deliver to the food bank). The Student Council received a letter from the president of the Prescott Valley food bank stating it was the largest donation they have seen in the eight years as president. Our students demonstrated concern for those less fortunate and went above and beyond to help families in need.

We continue with many best-teaching practices, including close reading and annotating these pieces kindergarten through eighth grades in a systematic format for future student success. Socratic Seminars are back again this year and teachers are thrilled with the level of participation from their students. The seminars have increased active engagement and students are better able to make text-to-world connections.

In January we kicked off our second year of the Art Enrichment Club. Every Wednesday two grade levels meet for a four-week art session; the Prescott Art Docents introduce a variety of artists, styles, and the

LIBERTY TRADITIONAL SCHOOL, MICHAEL DE ROIS, PRINCIPAL  
3300 N. LAKE VALLEY ROAD, PRESCOTT VALLEY, AZ 86314  
OFFICE 928.759.4500 • FAX 928.759.4520

HUMBOLDT UNIFIED SCHOOL DISTRICT #22  
6411 N. ROBERT ROAD, PRESCOTT VALLEY, AZ 86314 • PHONE 928.759.4000 • FAX 928.759.4020



**The Humboldt Schools.**  
*Motivating achievement since 1906.*

history surrounding the theme of the day. This is followed with an art project that is inspired by a famous artist. One of our students, Malia Green, won first place at the Art Gala held at the Prescott Valley Civic Center with art she created during Art Enrichment. We are all extremely proud of this new campus program.

Writing and Math have been major focuses this year and this has allowed a number of our students to receive recognition for their work in the *Daughter's of the Revolution Essay Contest* and in math competitions.

Liberty's Annual Literacy Night was an inspiring event as well. Our theme was, "Spring into Reading". Students were able to make connections to real world experiences. They traveled from room to room and participated in a number of reading activities like ordering off of menus from local restaurants, following instructions to build a robot, and using a recipe to make their own s'mores. They ended their evening in the gymnasium with a Seussical Musical from our second grade students. In addition to Literacy Night, we presented a plaque to the family of the late Jane Halverson, in memory of her dedication and love of our school. Jane was Liberty's first Librarian and one of our founding parents.

Student Council is now gearing up for next week's Family Fun Fair to help bring Liberty families together in a family-connected environment.

AIMS testing went very well this year; students and teachers are excited to boast about the great gains we know we will see.

We are ending the year on strong and positive notes. Teachers and students are actively engaged in activities around campus that raise the level of student learning. We're excited about the successful moments we've had throughout the school year as we know we are creating strong leaders for tomorrow's world.

Thank you,

Michael Derois  
Principal

LIBERTY TRADITIONAL SCHOOL, MICHAEL DEROIS, PRINCIPAL  
3300 N. LAKE VALLEY ROAD, PRESCOTT VALLEY, AZ 86314  
OFFICE 928.759.4500 • FAX 928.759.4520

HUMBOLDT UNIFIED SCHOOL DISTRICT #22

6411 N. ROBERT ROAD, PRESCOTT VALLEY, AZ 86314 • PHONE 928.759.4000 • FAX 928.759.4020

# **DISCUSSION**

## **Item 9B.**

### **Primary Consultants**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # 98  
FROM: Dr. Paul Stanton, Superintendent Reading  
DATE: May 14, 2013 Discuss X  
SUBJECT: Informational update regarding a potential override election Action  
Consent

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**OBJECTIVE:**

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**SUPPORTING DATA:**

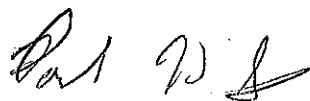
Mr. Paul Ulan of Primary Consultants recently conducted a community survey on the District's behalf and will lead a discussion regarding the survey results and a potential override election.

Handouts will be available at the meeting.

**SUMMARY & RECOMMENDATION:**

*Sample Motion: n/a*

Approved for transmittal to the Governing Board:

  
\_\_\_\_\_  
Dr. Paul Stanton, Superintendent

*Questions should be directed to: Superintendent Stanton – 759-5007*

**DISCUSSION**  
**Item 9C.**

**2011-12**  
**Annual Audit Report**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # 9C  
FROM: Cynthia Windham, Finance Director Reading  
DATE: May 14, 2013 Discuss X  
SUBJECT: Single Audit Reporting Package/  
USFR Compliance Questionnaire Action

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**OBJECTIVE:** Goal # Planning for Future Student Needs

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**BACKGROUND:**

An effective accounting system is essential to provide control and accountability over school district assets and to provide accurate financial information to stakeholders. The Legislature and state agencies use district financial information to make education policy decisions and ensure compliance with legal and contractual provisions. The governing board and the district management use financial information to develop overall policies and procedures, assess the district's financial position and the efficiency and effectiveness of district operations, budget for operating and capital expenditures, and project future financing requirements. Investors and creditors use information about available and probable financial resources, actual and contingent liabilities, and the district's overall financial position to evaluate the district's ability to meet debt service obligations. The public uses district financial information to determine how well the district is meeting its stewardship responsibilities.

School Districts are required to contract with an approved independent auditor to conduct an annual financial audit if the district's combined expenditure from all sources of federal financial assistance is \$500,000 or more during a fiscal year.

The audit shall be performed in accordance with generally accepted auditing standards in compliance with the requirements of the federal Single Audit Act Amendments of 2003 and any implemented regulations of the Office of Management and Budget (OMB).

**SUMMARY:**

Attached are the Humboldt Unified School District's Single Audit Reporting Package and the Uniform System of Financial Reporting (USFR) Questionnaire for the school year ending FY 2012.

This information is provided to inform the Board of the outcomes of the District's audit compliance for FY 11-12.

**RECOMMENDATION:**

No action required.

Approved for transmittal to the Governing Board:



Dr. Paul Stanton, Superintendent

Questions should be directed to: Cynthia Windham, Finance Director 759-4000

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22  
SINGLE AUDIT REPORTING PACKAGE  
FOR THE YEAR ENDED JUNE 30, 2012**

HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22  
SINGLE AUDIT REPORTING PACKAGE  
FOR THE YEAR ENDED JUNE 30, 2012

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Governing Board  
Humboldt Unified School District No. 22

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Humboldt Unified School District No. 22 as of and for the year ended June 30, 2012, which collectively comprise Humboldt Unified School District No. 22's basic financial statements and have issued our report thereon dated November 8, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Humboldt Unified School District No. 22 is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Humboldt Unified School District No. 22's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Humboldt Unified School District No. 22's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Humboldt Unified School District No. 22's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Humboldt Unified School District No. 22's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Humboldt Unified School District No. 22 in a separate document entitled Uniform System of Financial Records (USFR) Compliance Questionnaire dated November 8, 2012.

This report is intended solely for the information and use of management, the Governing Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Heinfeld, Meech & Co., P.C.*

HEINFELD, MEECH & CO., P.C.  
CPAs and Business Consultants

November 8, 2012



**REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Independent Auditors' Report

Governing Board  
Humboldt Unified School District No. 22

Compliance

We have audited the Humboldt Unified School District No. 22's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Humboldt Unified School District No. 22's major federal programs for the year ended June 30, 2012. Humboldt Unified School District No. 22's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Humboldt Unified School District No. 22's management. Our responsibility is to express an opinion on Humboldt Unified School District No. 22's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Humboldt Unified School District No. 22's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Humboldt Unified School District No. 22's compliance with those requirements.

In our opinion, Humboldt Unified School District No. 22 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2012-1.

### Internal Control Over Compliance

Management of Humboldt Unified School District No. 22 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Humboldt Unified School District No. 22's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Humboldt Unified School District No. 22's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2012-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Humboldt Unified School District No. 22 as of and for the year ended June 30, 2012, and have issued our report thereon dated November 8, 2012, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements taken as a whole.

Humboldt Unified School District No. 22's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Humboldt Unified School District No. 22's response and accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the Governing Board, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Heinfeld, Meech & Co., P.C.*

HEINFELD, MEECH & CO., P.C.  
CPAs and Business Consultants

November 8, 2012

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2012**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures and Transfers</u>	<u>Total Expenditures and Transfers</u>
<b><u>U.S. Department of Education</u></b>				
Passed through Arizona Department of Education:				
Title I Grants to Local Educational Agencies	84.010	S010A110003	\$	\$ 1,317,182
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	S013A110003		54,752
Special Education Cluster:				
Special Education - Grants to States	84.027	H027A110007	1,115,575	
Special Education - Preschool Grants	84.173	H173A110003	30,852	
Special Education - Grants to States, Recovery Act	84.391	H391A090007	100,061	
Total Special Education Cluster				1,246,488
Career and Technical Education - Basic Grants to States	84.048	V048A110003		87,404
Education Technology State Grants	84.318	S318X100003		1,201
English Language Acquisition State Grants	84.365	T365A110003		37,347
Improving Teacher Quality State Grants	84.367	S367A110049		194,158
Passed through Arizona Governor's Office:				
Education Jobs Fund	84.410	ISA OER-11-ISA-EJ-001		510,467
Passed through Prescott Unified School District No. 1:				
Indian Education - Grants to Local Educational Agencies	84.060	N/A		6,448
Passed through Yavapai County:				
Mathematics and Science Partnerships	84.366	N/A		6,525
<b>Total U.S. Department of Education</b>				<b>3,461,972</b>
<b><u>U.S. Department of Agriculture</u></b>				
Direct Program:				
Schools and Roads - Grants to States	10.665	N/A		832,326
Passed through Arizona Department of Education:				
Team Nutrition Grants	10.574	N/A		1,500
Fresh Fruit and Vegetables	10.582	9AZ300AZ3		50,991
Child Nutrition Cluster:				
Non-Cash Assistance (Commodities):				
National School Lunch Program	10.555	7AZ300AZ3	113,416	
Summer Food Service Program for Children	10.559	8AZ300AZ3	3,596	
Non-Cash Assistance Subtotal			117,012	
Cash Assistance:				
School Breakfast Program	10.553	7AZ300AZ3	346,715	
National School Lunch Program	10.555	7AZ300AZ3	1,398,676	
Summer Food Service Program for Children	10.559	8AZ300AZ3	44,348	
Cash Assistance Subtotal			1,789,739	
Total Child Nutrition Cluster				1,906,751
<b>Total U.S. Department of Agriculture</b>				<b>2,791,568</b>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Public Consulting Group, Inc.:				
Medical Assistance Program	93.778	N/A		4,727
<b>Total Expenditures of Federal Awards</b>				<b>\$ 6,258,267</b>

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2012**

**NOTE 1 - BASIS OF PRESENTATION**

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Humboldt Unified School District No. 22 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 2 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS**

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2012 *Catalog of Federal Domestic Assistance*.

**NOTE 3 – FEDERAL ASSISTANCE NOT INCLUDED**

Expenditures related to assistance not considered Federal awards in accordance with OMB Circular A-133 have not been presented in this schedule as follows.

Medicaid Fee for Service reimbursements	\$ 256,850
E-Rate reimbursements	168,509

HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2012

**SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

\_\_\_\_\_ yes X no  
 \_\_\_\_\_ yes X none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes X no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

\_\_\_\_\_ yes X no  
X yes \_\_\_\_\_ none reported

Type of auditors' report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

X yes \_\_\_\_\_ no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies
10.553, 10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

X yes \_\_\_\_\_ no

HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

**FINDINGS RELATED TO FINANCIAL STATEMENTS REPORTED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None reported.

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012**

**FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS**

**Reference Number:** 2012-1  
**Program:** Title I Grants to Local Educational Agencies  
**CFDA Number:** 84.010  
**Federal Agency:** U.S. Department of Education  
**Pass-Through Agency:** Arizona Department of Education  
**Applicable ARRA Programs:** None  
**Grantor Number:** S010A110003  
**Questioned Costs:** Unknown  
**Type of Finding:** Noncompliance, Significant Deficiency  
**Compliance Requirement:** Special Tests and Provisions

**CRITERIA**

According to Title I, Section 1120A(c)-(d) of ESEA (20 USC 6321(c)-(d)), the District may receive Title I, Part A funds only if State and local funds will be used in participating schools to provide services that, taken as a whole, are at least comparable to services that the District is providing in schools not receiving Title I, Part A funds. In cases where all schools receive Title I, Part A funds, State and local funds will be used to provide services that, taken as a whole, are substantially comparable in each school. Additionally, the Arizona Department of Education (ADE) requires that comparability be tested in the fall of every year and documented every year.

**CONDITION/CONTEXT**

All six of the District's elementary schools received Title I funds, however the comparability of State and local funds used to provide services was not tested and documented for the 2011-12 school year.

**EFFECT**

It could not be determined if the District's elementary schools received State and local funds to provide services that, taken as a whole, are substantially comparable at every school and that resource allocations could be adjusted to ensure compliance if needed.

**CAUSE**

The District's written procedures indicate that a comparability of service review will be conducted every other year; as the Assurance of Comparability Worksheet is only required to be submitted to the ADE by November 30 every other year. Additionally, turnover in staff related to the administration of the program contributed to the misunderstanding of requirements.

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012**

**FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS (Concl'd)**

**Reference Number:** 2012-1

**RECOMMENDATION**

The District should ensure the comparability of its schools is tested in the fall of every year and ensure compliance is documented every year.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION**

The Finance Department will assume the responsibility for the annual calculation for the Comparability Worksheet and the submission to the Arizona Department of Education on a bi-annual basis. This calculation will be based upon the 40<sup>th</sup> day ADM as verified by the student attendance reported to the Arizona Department of Education. Compliance documentation will be retained for audit purposes annually.

Contact Person: Cynthia Windham  
Anticipated Completion Date: Fiscal year 2012-13

HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2012

**Status of Federal Award Findings and Questioned Costs**

Reference Number: 2011-1

Programs: Title I, Part A Cluster, Child Nutrition Cluster

CFDA Numbers: 84.010, 84.389, 10.553, 10.555

Status: Corrected.

Reference Number: 2011-2

Program: Child Nutrition Cluster

CFDA Numbers: 10.553, 10.555

Status: Corrected.

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22**  
**Uniform System of Financial Records**  
**Compliance Questionnaire**  
**For Fiscal Year Ended June 30, 2012**

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22**

**Uniform System of Financial Records**

**Compliance Questionnaire**

**For Fiscal Year Ended June 30, 2012<sup>1</sup>**

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<sup>1</sup> This questionnaire must be used for fiscal year (FY) 2010 audits and thereafter. The questionnaire dated 7/09 must be used for FY 2009 audits.

## USFR COMPLIANCE QUESTIONNAIRE

### INSTRUCTIONS

Arizona Revised Statutes (A.R.S.) §15-271 requires the Office of the Auditor General to inform any school district failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records* (USFR) that it has 90 days to correct the cited deficiencies. To assist the Office of the Auditor General in determining whether a district has attained an acceptable degree of compliance with the requirements of the USFR, the audit firm must complete this USFR Compliance Questionnaire. A copy of the completed questionnaire must be submitted with the audit reporting package to the Office of the Auditor General and the Arizona Department of Education (ADE).

In addition, A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their audit. The purpose of the review is to determine whether the District is in compliance with the applicable procurement and student attendance laws and rules of the State of Arizona. Districts meet these requirements by having their audit firm complete Expenditures questions 7 through 16 and Student Attendance Reporting questions 3 through 21 using the guidelines established by the Office of the Auditor General. Additional instructions, including required sample sizes, are specified in this questionnaire on pages 7 and 9 for purchasing practices and 15 through 18 for ADM.

Further, A.R.S. §41-1279.21(A)(4) authorizes the Office of the Auditor General to prescribe minimum audit standards for school district audits and to determine if audits meet those standards. The following prescribed minimum audit standards for completing the USFR Compliance Questionnaire must be used for all school district audits. Audits not meeting these standards may be rejected by the Office of the Auditor General.

- ◆ Sufficient, appropriate evidence must be obtained annually for each question to satisfactorily determine whether the District is in compliance with the USFR, and the evidence must be included in the audit documentation.
- ◆ Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support "Yes" answers to the questionnaire.
- ◆ Population size should be considered in determining the number of items to test, and the items selected should be representative of the population. However, for Expenditures questions 7, 10, and 11, the specified numbers of items to be tested must be used as described in the additional instructions on page 7, and for Expenditures questions 8 and 13, the specified numbers of items in the questions must be tested. Likewise, for Student Attendance Reporting questions 3 through 17, the specified numbers of items must be tested as described in the additional instructions preceding each section.
- ◆ The number of items tested must be sufficient to determine whether a deficiency was the result of an isolated incident or a recurring problem. Therefore, testing one transaction, record, or item is not sufficient.
- ◆ The sample size should be expanded if the audit firm cannot clearly determine whether the District is in compliance with the USFR on that question.
- ◆ If sufficient evidence has been obtained and documented during the current audit, that evidence may be referenced to answer questions.
- ◆ A "Yes" answer indicates that the audit firm has determined that the District is in compliance with the USFR on that question and a "No" answer indicates the District does not comply. However, the final determination of compliance on each question, as well as overall compliance with the USFR, is made by the Office of the Auditor General based on the evidence presented in the questionnaire, audit reports, the audit documentation, and any other sources of information available.
- ◆ All "No" and "N/A" answers must be adequately explained in the comments column or in an attachment. Deficiencies must be described in sufficient detail to enable the Office of the Auditor General to determine the nature and significance of the deficiency for: (a) assessing compliance with the USFR, (b) appropriately describing the deficiency in a report and (c) testing compliance during a status review. The description should include the number of items tested and the number of exceptions noted. Comments such as "See LOR" are not adequate.

The resulting audit documentation supporting the audit firm's answers on the questionnaire must be made available on request for review by the Office of the Auditor General, and ADE. To facilitate this review, the audit firm may wish to include in the audit documentation a copy of the questionnaire with references to the audit procedures performed for each question.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
<b><u>BUDGETING</u></b>		
1. Was a copy of the proposed expenditure budget filed with the Superintendent of Public Instruction and the County School Superintendent (CSS) no later than July 5 or the date of publication or mailing of the notice of public hearing? A.R.S. §15-905(A)	YES	
2. Did the District publish, mail, or post on ADE's website, a copy of the proposed expenditure budget or summary of the proposed budget and the notice of the public hearing and board meeting no later than 10 days before the meeting to consider the budget? If published, was publication in a newspaper of general circulation within the District? If mailed, was a copy mailed to each household in the District? A.R.S. §15-905(C)	YES	
3. If the District did not post its proposed expenditure budget on ADE's website, was the publisher's affidavit of publication or affidavit of mailing, of the proposed expenditure budget filed by the Governing Board with the Superintendent of Public Instruction within 30 days after publication or mailing? A.R.S. §15-905(C)	N/A	Posted on ADE's website.
4. Were the total budgeted expenditures on the adopted budget for the Maintenance and Operation (M&O), Unrestricted Capital Outlay and Soft Capital Allocation Funds less than or equal to the budgeted amounts on the published proposed budget for each individual fund, respectively? A.R.S. §15-905(E)	YES	
5. Was the adopted expenditure budget mathematically accurate, did it include all funds, and was it signed at a public hearing on or before July 15 and filed with the CSS and the Superintendent of Public Instruction (electronically) by July 18? A.R.S. §15-905(B) and (E)	YES	
6. If the governing board received notification that the budget was in excess of the general budget limit, the unrestricted capital budget limit or the soft capital allocation limit by 1 percent of the general budget limit or \$100,000, whichever is less, did it give notice and hold a public meeting, and adopt a revised budget before December 15 which did not exceed those limits and file it with the CSS and the Superintendent of Public Instruction (electronically) by December 18?	N/A	Revision not required.
7. If the District revised the adopted expenditure budget, was the revision completed before May 15 (July 15, 2010 for FY 2010 only) and filed with the CSS and the Superintendent of Public Instruction (electronically) by May 18 (July 15, 2010 for FY 2010 only)?	YES	
8. Were the total budgeted expenditures for the M&O Fund within the general budget limit; were the total budgeted expenditures for the Unrestricted Capital Outlay Fund within the unrestricted capital budget limit and were the total budgeted expenditures for the Soft Capital Allocation Fund within the soft capital allocation limit? A.R.S. §15-905(E)	YES	
9. If the District had an over-expenditure in the prior year, did the District reduce its budget by the prior year's over-expenditure (or a portion of the prior year's over-expenditure, as approved by the Superintendent of Public Instruction) or was the District actively correcting its prior year's data pursuant to A.R.S. §15-915, which would reduce or eliminate the prior year's over-expenditure? A.R.S. §15-905(M)	N/A	No prior year over-expenditure.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
<b>ACCOUNTING RECORDS</b>		
1. Were responsibilities separated so that one individual did not have complete authority over an entire financial transaction? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES	
2. Was accounting information traceable from source documents to the financial statements?	YES	
3. Was the ability to revise the accounting records restricted to authorized individuals?	YES	
4. Were accounting records maintained in accordance with the USFR Chart of Accounts?	YES	
5. Were journal entries supported by documentation, approved by someone other than the preparer, and numerically controlled?	YES	
6. If transfers were made, were they limited to those authorized by A.R.S. or the USFR? (See Chart of Accounts §III-F for a complete list of authorized transfers.)	YES	
<b>If the District was on-line with the CSS (Question 7)</b>		
7. Did the District periodically review and document its review of transactions initiated by the CSS for propriety?	YES	
<b>If the District was <u>not</u> on-line with the CSS (Questions 8 &amp; 9)</b>		
8. Did the District properly reconcile its records of cash balances by fund monthly with the CSS, and was the reconciliation properly supported?	N/A	District on-line with CSS.
9. Did the District properly reconcile its records of revenues, expenditures, expenses, and cash balances (as applicable), by fund, program, function, and object code at least at fiscal year end with the CSS, and was the reconciliation properly supported?	N/A	District on-line with CSS.
<b>Whether the District was on-line or not (Questions 10 &amp; 11)</b>		
10. Were the District's records of cash balances reconciled to the County Treasurer's records at least monthly, by either the CSS or the District?	YES	
11. Were any differences that resulted from reconciliations with the CSS or County Treasurer's records researched and resolved in a timely manner?	YES	
<b>CASH</b>		
1. Were only the following authorized bank accounts maintained:		
a. M&O Fund revolving account? A.R.S. §15-1101	YES	
b. Miscellaneous Receipts clearing account(s)? A.R.S. §15-341(A)(20)	YES	
c. Food Service Fund clearing account? A.G. Opinion I60-35	YES	
d. Food Service Fund revolving account? A.R.S. §15-1154	N/A	No account.
e. Auxiliary Operations Fund account? A.R.S. §15-1126	N/A	No account.
f. Auxiliary Operations Fund revolving accounts? A.R.S. §15-1126	YES	
g. Student Activities Fund accounts? A.R.S. §15-1122	N/A	No account.
h. Student Activities Fund revolving account? A.R.S. §15-1124	N/A	No account.
i. Federal Savings Bond Withholdings account? A.R.S. §15-1221	N/A	No account.
j. State Income Tax Withholdings account? A.R.S. §15-1222	N/A	No account.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>								
k. Employee Insurance Programs Withholdings account? A.R.S. §15-1223	YES									
l. Grants and Gifts to Teachers account? A.R.S. §15-1224	N/A	No account.								
m. Federal Payroll Tax Withholdings account? USFR page VI-H-8	N/A	No account.								
n. Principals' Supplies account(s)? A.R.S. §15-354	N/A	No account.								
o. Electronic Payments clearing account? A.R.S. §15-1221	N/A	No account.								
p. Payroll Direct Deposits clearing account? A.R.S. §15-1221	YES									
2. List the name and purpose of any unauthorized bank accounts below.	N/A	No unauthorized accounts.								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Name</th> <th style="width:50%;">Purpose</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Name	Purpose								
Name	Purpose									
3. Were the authorized bank accounts used as prescribed by the applicable statutes?	NO	See Appendix A #1.								
4. Were unauthorized and inactive bank accounts closed?	N/A	No unauthorized or inactive bank accounts.								
5. Were cash-handling and recordkeeping responsibilities separated among employees? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES									
6. Were all employees who handle significant amounts of cash adequately bonded?	YES									
7. Were cash receipts deposited intact daily, when significant, or at least weekly?	NO	See Appendix A #2.								
8. Were validated deposit slips or treasurer's receipts retained and agreed to applicable copies of bank deposit slips or treasurer's receipts maintained on file?	YES									
9. Were cash disbursements from authorized bank accounts made by prenumbered and numerically-controlled checks and was supporting documentation maintained for each disbursement?	YES									
10. Were disbursements from the Miscellaneous Receipts clearing bank account(s) made only by check payable to the County Treasurer?	YES									
11. Were checks properly completed prior to issuance and not written payable to cash or bearer?	YES									
12. Were unused checks physically safeguarded and access to them limited to authorized personnel who were not check signers or did not have access to signature stamps, facsimile plates, or electronic signatures?	YES	No signature stamps, facsimile plates or electronic signatures.								
13. Were the signature stamps, facsimile plates, or electronic signatures physically safeguarded and was access to them limited to a minimum number of employees who did not have access to the blank checks?	N/A									
14. Were bank accounts reconciled monthly by an employee not involved in handling cash receipts or disbursements or were reconciliations reviewed by an independent employee?	YES									

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
<b><u>SUPPLIES INVENTORY</u></b>		
1. Were the responsibilities of receiving, issuing, accounting for, and controlling inventory properly separated among employees? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	N/A	No supplies inventory.
2. Did the District properly safeguard supplies inventory from unauthorized use, theft, and damage?	N/A	
3. Were supply requisitions properly approved and were supplies released from storerooms only with approved requisitions?	N/A	
4. Was a complete physical inventory of supplies taken at least annually for periodic inventories and at least once every 3 years for perpetual inventories?	N/A	
5. Were written instructions developed, distributed, and reviewed with all personnel participating in the physical inventory?	N/A	
6. If a perpetual inventory was maintained, were supplies inventory records investigated and adjusted to account for significant physical count differences when an actual physical inventory was performed?	N/A	
7. Was a supplies inventory list that included item and unit descriptions, purchase document numbers, quantities, unit costs, extended costs, page totals, and a grand total prepared at the end of each fiscal year for all supplies, including donated items?	N/A	
8. Was adequate documentation maintained to support the actual cost recorded on the supplies inventory list?	N/A	
<b><u>CAPITAL ASSETS</u></b>		
1. Did the District prepare a capital assets list that included all equipment with unit costs of \$5,000 or more and useful lives of 1 year or more, and all land, buildings, and related improvements with a cost of \$5,000 or more? (Lower threshold amounts may be used if adopted by the Governing Board.)	YES	
2. Does the capital assets list include the following information:		
a. Location (school, department, building, etc.)?	YES	
b. Identification number (tag number, serial number, or other number that specifically identifies the item)?	YES	
c. Description (model number, size, color, etc.)?	YES	
d. Method of acquisition (purchase, donation, construction, trade, or lease-purchase)?	YES	
e. Source of funding?	YES	
f. Acquisition date (month and year of acquisition)?	YES	
g. Purchase document number (purchase order, voucher, or other document number that can be used to trace to the supporting documentation)?	YES	
h. Actual cost, estimated historical cost, or fair market value at the date of donation?	YES	
3. Did the District maintain a stewardship list for items costing at least \$1,000 but less than \$5,000 (or the District's capitalization threshold if less than \$5,000)? Did the list include the description, identification number (tag number), location of the item, and the month and year of acquisition?	YES	

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
4. Was the capital assets list maintained by separate asset category (i.e., land and improvements, buildings and improvements, and equipment)?	YES	
5. Did the capital assets list or other schedule include the useful life, residual value, function code for reporting depreciation, and annual and accumulated depreciation for land improvements that deteriorate with use or the passage of time, buildings, building improvements, and equipment, including vehicles in excess of \$5,000?	YES	
6. Did the District update the stewardship and capital assets lists at least annually for acquisitions and disposals?	YES	
7. Were assets recorded on the capital assets list at actual cost including ancillary charges, or at estimated historical cost if actual cost was not determinable?	YES	
8. Was proper supporting documentation retained for all items recorded on the capital assets list?	YES	
9. Were equipment items recorded on the stewardship and capital assets list identified by a tag, marked with an identifying number, or specifically identified by some other means?	YES	
10. Was a physical inventory of items taken at least every 3 years and reconciled to the stewardship and capital assets lists?	YES	
11. Did the District follow R7-2-1131(C) when disposing of stewardship and capital asset items?	YES	
12. Did the District reconcile capitalized acquisitions to capital expenditures at least annually? Were differences properly resolved?	YES	
13. Did the District reconcile the current year's capital assets list to the previous year's list?	YES	
14. Did the District maintain adequate insurance coverage for all insurable school property, as required by A.R.S. §15-341(A)(6)?	YES	

**REVENUES**

1. Were the responsibilities of receiving, depositing, and recording revenues separated among employees? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES	
2. Were prenumbered and numerically-controlled cash receipt forms prepared for all cash, checks, and warrants received at the District?	NO	See Appendix A #2.
3. Were daily cash receipt summaries prepared to provide a reconciliation of the amount of cash, checks, and warrants on hand to issued receipts?	YES	
4. Were all monies received by the District deposited with the County Treasurer at least monthly, unless deposited in a bank account authorized by statute?	NO	See Appendix A #2.
5. Were all monies deposited with the County Treasurer by the District accompanied by a prenumbered and numerically-controlled deposit transmittal form or a treasurer's receipt?	YES	
6. Were validated treasurer's receipts received and maintained on file by the District for all District revenues deposited with the County Treasurer?	YES	

**USFR COMPLIANCE QUESTIONNAIRE**

	YES/NO	COMMENTS
7. Were validated treasurer's receipts for all deposits reconciled to the accounting records and to copies of deposit transmittals or treasurer's receipts?	YES	
8. Were Federal Impact Aid revenues deposited in the following funds: M&O Fund (001-4800) for FY 2010 only, Impact Aid Fund (3XX-4800) for FY 2011 and thereafter, Federal Impact Aid - Construction Fund (699-4300), or Impact Aid Revenue Bond Debt Service Fund (720-4800), as applicable?	N/A	No Federal Impact Aid.

**EXPENDITURES**

1. Were the responsibilities of expenditure processing (voucher preparation, recordkeeping, and authorization) separated among employees? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES	
2. Did the Governing Board obtain voter approval for the construction of buildings and purchase of school sites unless otherwise exempted by A.R.S. §15-342(25)?	YES	
3. Did the Governing Board ensure that sufficient cash was available in cash-controlled funds and budget capacity was available in budget-controlled funds, except as authorized in A.R.S. §§15-207, 15-304, 15-907, and 15-916 before authorizing expenditures from them?	YES	
4. Were prenumbered and numerically-controlled purchase orders prepared for all District expenditures (except for exempted items such as salaries and related costs, utilities, and in-state travel, or when a written contract was otherwise prepared), and were they approved by personnel authorized by the Governing Board before issuance to vendors?	YES	
5. Were purchase orders prepared before the goods or services were ordered?	YES	
6. If the District used blanket purchase orders, did they cover a definite time period and specify an expenditure limit?	YES	

For Expenditures questions 7, 10, and 11, the audit firm must select and test a specified number of transactions based on the District's ADM as shown in the table below. The listed sample sizes represent the minimum level of required test work. The audit firm should use their judgment in determining whether a larger sample is needed.

District ADM	Sample Size
<1,000	5
1,000-5,000	10
>5,000	15

In the parentheses provided in questions 7, 10, and 11, indicate the actual number of transactions tested. If all transactions were tested, indicate such in the "Comments" column. For question 7, at least 40 percent of the number of expenditures tested must be for purchases made through competitive sealed bids and at least 40 percent of the number of expenditures tested must be for purchases made through competitive sealed proposals. If these 40 percent thresholds cannot be met due to an inadequate population size, the audit firm must test all expenditures made through competitive sealed bids or made through competitive sealed proposals. Of the expenditures selected above, at least one expenditure should be for traditional construction (design-bid-build), and at least one expenditure should be for construction-manager-at-risk, design-build, job-order-contracting (question 7.b.13), or qualified select bidders list (question 7.d), if applicable.

7. Based upon review of (0) expenditures [0 invitation for bids (IFB's) and 0 requests for proposals (RFP's)] for the procurement of construction, materials, and services that exceeded \$33,689 (\$50,000, effective for purchases after April 26, 2010) did the District follow the School District Procurement Rules (R7-2-1001 et seq)?	N/A	No such procurements.
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**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
a. For purchases made through competitive sealed bidding, did the District:		
1) Give adequate notice of the IFB? R7-2-1022	N/A	No IFB's issued.
2) Compile and maintain a list of prospective bidders (that requested to be added to a list of prospective bidders, if any)? R7-2-1023	N/A	
3) Issue the IFB at least 14 days before the time and date set for bid opening unless a shorter time was determined necessary, and did the IFB include all required information, including purchase specifications? R7-2-1024	N/A	
4) Stamp sealed bids with the time and date upon receipt and store bids unopened until the time and date set for bid opening? R7-2-1029	N/A	
5) Award contracts to the lowest responsible and responsive bidder whose bid conformed, in all material respects, to the requirements and evaluation criteria set forth in the IFB? R7-2-1031	N/A	
6) If a multiple award <sup>2</sup> was made, determine, with the specific reason(s) in writing, that a single award was not advantageous to the District?	N/A	
a) Maintain documentation that supported the basis for a multiple award?	N/A	
b) Limit contract awards to the least number of suppliers necessary to meet the requirements of the District?	N/A	
7) For contracts where only one responsive bid was received, determine that the price submitted was fair and reasonable, and that either other prospective bidders had reasonable opportunity to respond or there was not adequate time for resolicitation? R7-2-1032	N/A	
8) Maintain documentation that supported the basis for the determination in 7) above?	N/A	
b. For purchases made through competitive sealed proposals, did the District:		
1) Determine that the use of competitive sealed bids was either not practicable or not advantageous to the District based on one or more of the criteria in R7-2-1041?	N/A	No RFPs issued.
2) Maintain documentation that supported the basis for the determination in 1) above?	N/A	
3) Include all applicable factors in the RFP? R7-2-1042(A)	N/A	
4) Give adequate notice of the RFP? R7-2-1042(C)	N/A	
5) Compile and maintain a list of prospective bidders (that requested to be added to a list of prospective bidders, if any)? R7-2-1023	N/A	
6) Issue the RFP at least 14 days before the closing date and time for receipt of proposals unless a shorter time was determined necessary? R7-2-1042(B)	N/A	

<sup>2</sup> Examples of multiple awards include—

- Incremental awards—made only if it is necessary to obtain the required quantity or delivery terms.
- Regional awards—made if materials or services are required in widely scattered locations or a particular requirement is of a local nature.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
7) Stamp sealed proposals with the time and date upon receipt and store proposals unopened until the closing date and time for receipt of proposals? R7-2-1045	N/A	
8) Award the contract to the offeror whose proposal was determined, with specific reason(s) in writing, to be most advantageous to the District based on the factors set forth in the RFP? R7-2-1050	N/A	
9) Maintain documentation that supported the basis for the determination in 8) above?	N/A	
10) If a multiple award <sup>3</sup> was made, determine, with the specific reason(s) in writing, that a single award was not advantageous to the District?	N/A	
a) Maintain documentation that supported the basis for a multiple award?	N/A	
b) Limit contract awards to the least number of suppliers necessary to meet the requirements of the District?	N/A	
11) For contracts where only one responsive proposal was received, determine that the price submitted was fair and reasonable, and that either other prospective bidders had reasonable opportunity to respond or there was not adequate time for resolicitation? R7-2-1045(C)	N/A	No such contracts.
12) Maintain documentation that supported the basis for the determination in 11) above?	N/A	
13) If the District used construction-manager-at-risk, design-build, or job-order-contracting to procure construction services, did the District comply with the requirements of R7-2-1116 and, for procurements commenced after July 29, 2010, Laws 2010, Chapter 283?	N/A	No such procurements.
c. If the District used an advisor(s) to assist with the specifications or procurement in specific areas, did the District comply with the requirements of R7-2-1007?	N/A	No such procurements.
d. If the District used a qualified select bidders list to procure construction services, did the District comply with the requirements of R7-2-1110?	N/A	No such procurements.
e. If the District procured goods and information services using electronic, on-line bidding, did the District comply with the requirements of Title 41, Chapter 23, Article 13 and the rules adopted by the Arizona Department of Administration (ADOA) in implementing that article until the Arizona State Board of Education adopts rules for these procurements, after which the District should comply with those rules?	N/A	No such procurements.
f. For purchases made through the Simplified School Construction Procurement Program (R7-2-1033), did the District:		
1) Ensure that construction costs did not exceed the maximum amount specified in A.R.S. §15-213(A)(2)?	N/A	No Simplified School Construction Procurement.
2) Submit solicitations to bid and all other information related to the project to all vendors included in a list maintained by the CSS?	N/A	

<sup>3</sup> Examples of multiple awards include—

- Incremental awards—made only if it is necessary to obtain the required quantity or delivery terms.
- Regional awards—made if materials or services are required in widely scattered locations or a particular requirement is of a local nature.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
3) Open the bids at a public opening?	N/A	
4) Keep the bids confidential until the public opening?	N/A	
5) Encourage competition to the maximum extent possible?	N/A	
<b>Complete question 8 if the District acted as the lead district (i.e., obtained bids/proposals) in a purchasing cooperative.</b>		
8. Based upon review of at least <u>0</u> purchases in question 7 for which the District was the lead District in a procurement for a group of districts, or by selecting additional lead district procurements that total <u>0</u> , did the District follow the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and take into consideration the total estimated volume of purchases for all districts in the group?	N/A	No such procurements.
9. Did the District refrain from purchasing goods or services using another district's or cooperative's contract in which it was not a part of the original invitation/request where the additional purchase by the District would have materially increased the estimated volume stated in the original invitation/request?	YES	
10. Based upon review of ( <u>15</u> ) purchases costing at least \$5,000 but less than \$15,000 (\$25,000 for purchases after September 22, 2010), did the District obtain and document oral price quotations from at least <u>3</u> vendors and follow the guidelines governing competitive purchasing prescribed by the USFR?	YES	
11. Based upon review of ( <u>2</u> ) purchases costing at least \$15,000 (\$25,000 for purchases after September 22, 2010), but less than \$33,689 (\$50,000 for purchases after April 26, 2010), did the District obtain written price quotations from at least <u>3</u> vendors and follow the guidelines governing competitive purchasing prescribed by the USFR?	YES	Population exhausted.
12. Did the District document an analysis of the known requirements for an item or a collection of items that, in the aggregate, would require the purchase of the item or items through the use of oral quotations, written quotations, or formal competitive bids/proposals?	YES	
13. Based upon review of <u>all</u> emergency and sole source procurements:		
a. Did the District maintain a written statement for each emergency procurement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and was such statement signed by the individual authorized to initiate emergency procurements? R7-2-1057	N/A	No emergency procurements.
b. Did the District retain written documentation of the Governing Board's determination that there was only one source for required materials, service, or construction items purchased through sole source procurement? (For sole source procurements below the bidding threshold, the District may follow the guidelines in #10 and #11 above or the requirements for sole source outlined in R7-2-1053)	YES	
14. Were purchases under current General Services Administration (GSA) contracts authorized by the Governing Board?	N/A	No such purchases.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
15. Did the Governing Board determine in writing that all of the criteria listed in A.R.S. §15-213(J) applied to a GSA contract before authorizing purchases under the contract?	N/A	
16. Did the District perform adequate due diligence for each cooperative the District purchased through during the audit period to help ensure that those purchases were in compliance with the School District Procurement Rules? (Note: Indicate below each cooperative the District purchased through and whether due diligence was adequate based on the guidelines provided in USFR Memorandum No. 248.) <u>Cooperative:</u> <u>Mohave</u> <u>TCPN</u> <u>State</u> <u>SAVE</u>	YES	
17. Were receiving reports prepared for all goods and services received, except for exempted items? Was the date of receipt, quantity received, and signature of the recipient noted on each receiving report?	YES	
18. Did the accounts payable function include maintaining documentation and matching receiving reports, vendor invoices, and purchase orders before payment?	YES	
19. Did the Governing Board establish and maintain formal, written policies in accordance with USFR pages VI-G-7 and 8 governing the use of credit cards?	YES	
<b>For question 20, the audit firm must judgmentally select at least 3 monthly credit card (including fuel card) statements in total (from different cards/accounts, if the district has more than 1 card/account) and scan the statements for unusual or inappropriate purchases, or purchases not made within the District's policies and procedures. Then judgmentally select at least 5 individual transactions in total to review from the statements selected above, in addition to any unusual or inappropriate purchases noted on the statements selected.</b>		
20. Based on a scan of the statements and a review of the judgmentally selected credit card transactions, were credit card purchases only for expenditures requiring immediate payment, for authorized school purposes, within the dollar limits set by the Governing Board, and supported by appropriate receipts that clearly identify the employee making the purchase? (Note: If the answer is "No", the "Comments" should clearly indicate which of the above requirements were not complied with.)	NO	See Appendix A #3.
21. If the District used purchasing cards (p-cards), were policies and procedures in place to monitor transactions and identify misuse (including ensuring transactions were for authorized school purposes, within dollar limits set by the Governing Board, and limited to applicable vendors)?	N/A	No p-cards.

**USFR COMPLIANCE QUESTIONNAIRE**

	<u>YES/NO</u>	<u>COMMENTS</u>
<p><b>For question 22, the audit firm must judgmentally select at least 3 monthly p-card (including fuel card) statements in total (from different cards/accounts, if the District has more than 1 card/account) and scan the statements for unusual or inappropriate purchases, or purchases not made within the District's policies and procedures. Then judgmentally select at least 5 individual transactions in total to review from the statements selected above, in addition to any unusual or inappropriate purchases noted on the statements selected.</b></p>		
22. Based on a scan of the statements and a review of the judgmentally selected p-card transactions, were p-card expenditures only for authorized school purposes, within dollar limits set by the Governing Board, limited to applicable vendors, and supported by appropriate receipts that clearly identify the employee making the purchase? (Note: If the answer is "No", the "Comments" column should clearly indicate which of the above requirements were not complied with.)	N/A	
23. Were credit card and p-card statements paid timely to avoid finance charges and late fees?	YES	
24. Were warrants compared to the applicable voucher and warrant register before distribution?	YES	
25. Were vouchers and supporting documentation, including invoices, stamped "paid" or otherwise marked to help prevent duplicate payments?	YES	
26. Did the District prepare, for all levy funds, a list of liabilities by fund and program for goods or services received but not paid for by June 30 and file an Advice of Encumbrance based on the list with the CSS by July 18?	YES	
27. Was the amount encumbered on the Advice of Encumbrance for each levy fund equal to or less than the fund's unexpended budget balance?	YES	
28. Did the District expend extracurricular activities fees tax credit monies only for activities that qualify as eligible activities under A.R.S. §§43-1089.01 <u>and</u> 15-342(24) [i.e., is the activity <u>school sponsored</u> , for <u>enrolled students</u> , <u>educational</u> , <u>optional</u> , and <u>noncredit</u> ; and does the school <u>charge a fee</u> for the activity?]	YES	
29. If the District used building renewal monies for routine preventative maintenance,		
a. Did the expenditures meet the definition of "routine preventative maintenance" as defined in A.R.S. §15-2031?	N/A	No building renewal expenditures.
b. Did the District limit spending out of the Building Renewal Fund for routine preventative maintenance to 8 percent of the building renewal amount calculated in A.R.S. §15-2031?	N/A	
c. Did the District use the monies to supplement and not supplant expenditures from other funds for the maintenance of school buildings?	N/A	
30. If the School Facilities Board found the District's facilities were inadequately maintained pursuant to the District's routine preventative maintenance guidelines, did the District use Building Renewal monies pursuant to A.R.S. §15-2031 to return the facilities to compliance with the guidelines?	N/A	District facilities adequately maintained.
31. Did the District deposit monies received from a Joint Technical Education District (JTED) into a separate fund and expend the monies from that fund only for vocational education?	YES	
32. Did the District use monies received from a JTED to supplement, rather than supplant, its base year vocational education spending (see USFR Memorandum No. 219 for guidance on determining JTED supplanting)?	YES	

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
<b>CLASSROOM SITE FUND</b>		
1. Did the District properly allocate total Classroom Site Fund (CSF) revenues among the following funds: 011 - Base Salary (20%), 012 - Performance Pay (40%), and 013 - Other (40%), as required by A.R.S. §15-977?	YES	
2. For Fund 011, were expenditures only for teacher base salary increases, employment-related expenses, and registered warrant expense?	YES	
3. For Fund 012, were expenditures only for performance-based teacher compensation increases, employment-related expenses, and registered warrant expense, in accordance with the performance pay plan adopted by the Governing Board as required by A.R.S. §15-977?	YES	
4. For Fund 013, were expenditures only for class size reduction, teacher compensation increases, AIMS intervention programs, teacher development, dropout prevention programs, teacher liability insurance premiums, and registered warrant expense?	YES	
5. For Fund 013, were monies spent for class size reduction, AIMS intervention, and dropout prevention programs used only for instructional purposes as defined under the instruction function in the USFR Chart of Accounts and not used for school sponsored athletics?	YES	
6. Did the District record CSF revenues and expenditures in the separate CSFs (011-013) throughout the fiscal year, as monies were received and expended, rather than at year end?	YES	
7. Did the District use CSF monies to supplement, rather than supplant, existing funding from all other sources (see USFR Memorandum No. 194 for guidance on CSFs)?	YES	
8. If the District coded expenditures to any of the individual CSFs (011 - 013) that caused the District to exceed the CSF budget limit or the appropriate percentage allocation for the individual funds, did the District reclassify the expenditures to the M&O or other Special Revenue Funds?	N/A	No over-expenditures.
9. If the District had a budget balance remaining at year-end in any of the three CSFs (011-013), were balances carried forward in the same funds to ensure that the restrictions placed on the original allocation of revenues is applied in future years?	YES	
<b>PAYROLL</b>		
1. Were payroll processing responsibilities (payroll preparation, payroll authorization, and warrant distribution) adequately separated among employees? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES	
2. Were written personnel and payroll policies and procedures established by the Governing Board and available to employees?	YES	
3. Did the District establish a delayed payroll system so that employees were paid only the amount actually earned?	YES	
4. Did the District have adequate controls in place, in addition to a delayed payroll system, to ensure that the annual compensation of employees receiving prorated wage payments (for both continuing employees and employees that terminated employment during the year) was equal to the amount actually earned?	YES	

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
5. Were adjustments to the annual compensation of hourly employees who were receiving prorated wage payments based on the employee's official hourly rate of pay that was used to calculate the original annual compensation amount?	N/A	No hourly employees receiving prorated wages.
6. Did individual personnel files include appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4?	NO	See Appendix A #4.
7. Was state retirement withheld from the salaries of all participating employees who worked at least 20 weeks in the fiscal year and at least 20 hours a week, as defined in A.R.S. §38-711?	YES	
8. Did the District maintain a system to account for the accrual and use of vacation, sick leave, and compensatory time for all employees on an ongoing basis?	YES	
9. Did the District's policies governing leave time include prescribed accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon termination of employment?	YES	
10. Were individual time sheets, or equivalent, prepared for each hourly employee (for each pay period), signed by the employee, and approved by the employee's supervisor?	YES	
11. Was all overtime pay paid no later than 16 days after the end of the most recent pay period, in accordance with A.R.S. §23-351(C)(3)?	YES	
12. Were payroll registers supported by properly authorized notifications of employment, terminations, pay rate changes, withholding and voluntary deduction authorization forms, and work attendance records?	YES	
13. Were completed payroll registers or prepayroll registers reviewed and approved by the business manager or other responsible employee?	YES	
14. Were payroll warrants compared to the payroll register on a test basis prior to distribution to employees?	YES	

**TRAVEL**

1. Did the Governing Board prescribe policies and procedures for reimbursing lodging and per diem expenditures incurred for District purposes, and were the amounts (exclusive of taxes) within the maximums established by the Director of ADOA (see the latest USFR Memorandum regarding travel expenditures)?	YES	
2. Did the District reimburse mileage at the standard rate established by ADOA?	YES	
3. Were all meal reimbursements for travel with no overnight stay or no substantial sleep/rest reported as a taxable employee benefit (see the latest USFR Memorandum regarding travel expenditures)?	N/A	No such reimbursements.
4. Although not allowed by statute, if amounts exceeded the limits set by ADOA, did the District include amounts in excess of the Internal Revenue Service limits authorized in IRS Publication 1542 in employees' income on Form W-2?	N/A	District did not exceed limits.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
<b><u>FINANCIAL REPORTING</u></b>		
1. Was the annual financial report (AFR), and the AFR summary (if one was prepared), sent to the CSS and the Superintendent of Public Instruction by October 15? A.R.S. §15-904(A)	YES	
2. Was the AFR or the AFR summary published, mailed, or transmitted electronically to ADE on or before November 15? If published, was publication in a newspaper of general circulation within the District or in the County's official newspaper? If mailed, was a copy mailed to each household in the District? If transmitted electronically to ADE, was a link provided on the District's Web site to ADE's Web site that contained the AFR?	YES	
3. Was the publisher's affidavit of publication filed within 30 days of publication or was a screen shot of the web link emailed to the Superintendent of Public Instruction by November 15?	YES	
4. Was the AFR signed by a majority of Governing Board members, and did the President of the Governing Board complete and sign the certification on the AFR summary (if one was prepared)?	YES	
5. Did budgeted expenditures as reported on the AFR agree with the District's most recently revised, adopted expenditure budget?	YES	
6. Did actual revenues and expenditures as reported on the AFR agree with the District's accounting records?	YES	
7. Was all required information included in the AFR?	YES	
8. Was adequate documentation retained to support amounts reported on the AFR and in the financial statements?	YES	
<b><u>INFORMATION TECHNOLOGY (IT)</u></b>		
1. Was adequate separation of responsibilities maintained for the authorization, programming, and operation of the IT system? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES	
2. Were IT system software and hardware physically safeguarded from improper access, theft, and environmental hazards, and did backup procedures ensure uninterrupted operations and minimal loss of data?	YES	
3. Was data properly authorized and approved prior to processing, and was the processing of data periodically reviewed by a designated employee to ensure the completeness and accuracy of processed data?	YES	
4. Did the IT system generate error reports for data submitted for processing, and were these reports reviewed and the necessary corrections submitted for approval?	YES	
5. Was there written documentation of IT policies and procedures for programming, operating, and modifying the system, and was such documentation available to the appropriate personnel?	YES	
6. Were system permission controls used to restrict access to programs and data files through the use of user names and passwords and were passwords required to be updated periodically?	YES	
7. Were output control totals or processing control totals used to control processing activities?	YES	
8. Did an audit trail enable tracing of electronic transactions from inception to final disposition?	YES	
9. Were application and general controls adequate to safeguard the integrity of financial data?	YES	

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
<b>COOPERATIVE AGREEMENTS AND REGIONAL SERVICES</b>		
1. Did the District have a fully executed copy of each intergovernmental agreement (IGA) on file?	YES	
2. If the District was the fiscal agent, were the IGA monies maintained in the appropriate fund at the County Treasurer, and was a monthly financial report of receipts and disbursements provided to participants?	N/A	District was not the fiscal agent.

**STUDENT ATTENDANCE REPORTING**

If test work performed in questions 3–17, and 20 of this section discloses a net overstatement or understatement of membership and/or absence days, report the net overstatement or understatement in the “Comments” column next to each applicable question.

1. Was school in session for at least 180 days or 144 days for districts operating on a 4-day week, or did the governing board adopt a calendar with an equivalent number of minutes of instruction per school year based on a different number of days of instruction and were membership and attendance recorded electronically for each day school was in session? A.R.S. §§15-902(H), (I) and (J), and 15-341.01	YES	
2. Did the District ensure that [A.R.S. §15-901(A)(2)]: (Note: Instructional hours do not include periods of the day in which an instructional program or course of study is not being offered, including, but not limited to lunch, recesses, home room periods, study hall periods, and early release or late start hours. ADE’s <i>School Finance Procedures Manual</i> )		
a. Preschool children with disabilities were enrolled in a program that met at least 360 minutes a week?	YES	
b. Kindergarten was in session for at least 356 hours?	YES	
c. Grades 1 through 3 were in session for at least 712 hours?	YES	
d. Grades 4 through 6 were in session for at least 890 hours?	YES	
e. Grades 7 and 8 were in session for at least 1,068 hours for FY 2010 (1,000 hours for FY 2011 and thereafter)?	YES	
f. For high school, a full-time instructional program meets at least 720 hours during the minimum number of days required?	YES	
g. For high school, a full-time instructional program includes at least four subjects, each of which if taught each school day for the minimum number of days required in a school year, would meet a minimum of 123 hours a year; or any number of subjects totaling at least 20 hours per week, prorated for any week with fewer than 5 school days?	YES	

**USFR COMPLIANCE QUESTIONNAIRE**

For Student Attendance Reporting questions 3-17, the audit firm must select and test the specified number of transactions (records, entries, withdrawals, or days) as shown in the sample size instructions before each section. Those samples should include 3 or more grade levels and 3 or more schools, where applicable. The listed sample sizes represent the minimum level of required test work. The audit firm should use its judgment in determining whether a larger sample is needed. All student attendance records tested in steps 3-12 and 17 should be selected from the 100<sup>th</sup> day reporting period.

In the parentheses provided in questions 3-17, write the actual number of transactions tested. If all transactions were tested, indicate such in the "Comments" column.

For questions 3-5, select at least 3 student attendance records.

	<u>YES/NO</u>	<u>COMMENTS</u>
3. If the District had an early (pre-) kindergarten program, based upon review of (3) early (pre-) kindergarten students' attendance records, does the District only calculate and submit ADM for this program for students with disabilities, in accordance with ADE's <i>School Finance Procedures Manual</i> ? A.R.S. §15-901(A)(2)(a)(i), and USFR Memorandum No. 175	YES	
4. Based upon review of (3) students' attendance records in kindergarten programs with instructional time between 356 and 692 hours a year, were students not in attendance for at least three-quarters of the day counted as being absent? If the instructional time for the year was 692 hours or more, were students not in attendance at least one-half of the day counted as being absent? A.R.S. §§15-901(A)(2)(a)(i) and 15-901(A)(6)(a)(i)	YES	
5. If the District had an early first grade program, based upon review of ( ) early first grade students' attendance records, did the District calculate and submit ADM for this program as it would for kindergarten in accordance with ADE's <i>School Finance Procedures Manual</i> ? A.R.S §15-901(A)(2)(b)(i) and USFR Memorandum No. 175	N/A	No such program.

For questions 6 and 7, use the following sample sizes:

District ADM	Student Attendance Records
<1,000	5
1,000-5,000	10
>5,000	15

6. Based upon review of ( ) students' attendance records at elementary and junior high schools in which attendance was based on half days, were students in attendance for less than one-half the day counted as being absent for one full day? Were students in attendance for at least one-half day, but less than three-quarters of a day, counted as being absent for one-half day? Were students in attendance for at least three-quarters of a day counted in attendance for a day? A.R.S. §15-901(A)(6)(b)(ii)	N/A	Attendance based on quarter days.
7. Based upon review of (15) students' attendance records at elementary and junior high schools where attendance was based on quarter days, were students in attendance for more than three-quarters of the day counted in attendance for a day? Were students in attendance for three-quarters of the day or less counted in attendance for each quarter of the day in attendance? A.R.S. §15-901(A)(6)(b)(i)	NO	See Appendix A #5.

**USFR COMPLIANCE QUESTIONNAIRE**

**YES/NO**

**COMMENTS**

For questions 8–14, use the following sample sizes:

District ADM	Student Attendance Records
<1,000	3
1,000-5,000	5
>5,000	7

- |  |     |   |
|--|-----|---|
| 8. Based upon review of (7) high school students' attendance records whose attendance was reported in terms of absences, for all absence days reported in a 1 month period, did the District report absences in accordance with the method(s) provided in ADE's <i>School Finance Procedures Manual</i> ?  | YES |   |
| 9. For schools approved to report minutes of attendance, based upon review of the attendance records for a 1 month period for ( ) students whose attendance was reported in minutes, did the District report minutes of attendance only for actual classroom instruction attended by the students in accordance with ADE's <i>School Finance Procedures Manual</i> ?                             | N/A | Attendance reported in terms of absences. |
| 10. Based upon review of (3) high school students' attendance records, did the District prorate the membership of the students enrolled in less than four subjects or the equivalent as provided in ADE's <i>School Finance Procedures Manual</i> ?  | YES |   |
| 11. For students enrolled in a program provided by a JTED in a facility owned or operated by a school district in which the student is enrolled:   |     |   |
| a. For school districts - Based on a review of (7) students' attendance records, did the District report the actual enrollment and attendance data for only the District classes the student was enrolled in at that school (excluding JTED program classes) under the District's CTDS number?   | YES |   |
| b. For school districts - Based on the review of (7) students' attendance records for all absence days reported in a 1 month period, did the District calculate absences in accordance with the chart and scenarios provided in ADE's <i>School Finance Procedures Manual</i> based on the number of District classes the student was enrolled in and attended (excluding JTED program classes)? | YES |   |
| c. For JTED satellite classes—Based on a review of (7) students' attendance records, did the JTED report actual enrollment and attendance data for only the JTED program classes the student was enrolled in at that satellite location (excluding school district classes)?   | YES |   |
| (Note: ADE's system calculates the allocation of membership ensuring that the total membership claimed for the school district and the JTED satellite locations did not exceed 1.25.)  |     |   |
| 12. Based on a review of ( ) students' attendance records for students enrolled in a course that meets for at least 150 minutes per class period, at a centralized campus owned and operated by a JTED, did the District report average daily membership for those students at 0.75? A.R.S. §15-393(O)   | N/A | Not a JTED centralized campus.            |
| 13. For school districts offering an Arizona Online Instruction (AOI) Program, based upon review of ( ) AOI students' attendance records for 4 weeks:  |     |   |
| a. Was the guardian-approved or District computer-generated daily log describing the amount of time spent by the student on academic tasks maintained by the participating AOI school?   | N/A | No AOI Program.                           |

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
b. Did the hours reported to ADE agree to the guardian-approved or District computer-generated daily log?	N/A	
c. For school districts offering an AOI Program, based upon review of ( ) AOI students' attendance records, were all pupils who participated in an AOI Program residents of this state? A.R.S. §15-808(B)	N/A	
14. Based upon review of (7) students' attendance records (all grades) for students withdrawn for having ten consecutive unexcused absences, was the student only counted in membership through the last day of actual attendance? A.R.S. §15-901(A)(2)	YES	
<b>For questions 15 and 16, use the following sample sizes:</b>		
<b>District ADM</b>	<b>Entries/Withdrawals</b>	
<1,000	5	
1,000-5,000	10	
>5,000	15	
15. Based on review of (15) entries (Note: Enrollment forms are not required for continuing students at the same school.):		
a. Were entry dates entered into the District's computerized attendance system within 5 working days after the actual date of entry and was documentation maintained to support the date of data entry?	YES	
b. Did the entry date in the computerized attendance system agree to the entry form?	YES	
c. Did the teachers' attendance registers, if used, and other documentation support the entry date in the computerized attendance system?	N/A	Computerized system.
d. Did membership for continuing/pre-enrolled students, begin with either the first day of actual attendance or the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school? For all other students, did membership begin on the first day of actual attendance? ADE's <i>School Finance Procedures Manual</i>	YES	
16. Based upon review (15) withdrawals:		
a. Were the withdrawal dates entered into the District's computerized attendance system within 5 working days after the actual day of withdrawal and was documentation maintained to support the date of data entry? (Note: "Day of withdrawal" means: a. the later of the student's withdrawal date or the day the District was notified the student will not be returning; or b. the 10 <sup>th</sup> day of non-attendance for students withdrawn for having ten consecutive unexcused absences.)	NO	See Appendix A #6.
b. Did the withdrawal date in the attendance system agree to the withdrawal form? (Note: If the computerized attendance system requires the District to input the first day of non-attendance for a student to be counted in membership through the last day of actual attendance, the withdrawal date on the system should be the school day following the withdrawal date on the form.)	NO	See Appendix A #6.
c. Did the teachers' attendance registers, if used, and other supporting documentation support the withdrawal date in the computerized attendance system?	N/A	Computerized system.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
d. Was an Official Notice of Pupil Withdrawal form prepared and retained for each District withdrawal and signed by a District administrator? A.R.S. §15-827	YES	
<b>For question 17, use the following sample sizes:</b>		
<b>District ADM</b>	<b>Days</b>	
<1,000	3	
1,000-5,000	5	
>5,000	7	
17. Based upon review of ( ) days for various schools, grades, and classes in the computerized attendance system, did the student absences from each day agree to the teachers' attendance registers, absence slips, or other supporting documentation, if used?	N/A	District used only a computerized attendance system.
18. Did the District have adequate electronic or manual controls in place to ensure that any changes to the original record of student attendance data were properly authorized and documented, including the names or identification numbers of the persons making and authorizing the changes?	YES	
19. Was the District's membership/absence information submitted to ADE electronically at least once every 20 school days through the last day of instruction (With the first 20 day period beginning on the first day of school or the opening of SAIS for current fiscal year data submission, whichever is later)? A.R.S. §15-1042(H)	YES	
20. Based upon review of the District's 40th and 100th day information uploaded to ADE, did the membership and absences agree to the District's computerized attendance system records? (Note: For an AOI Program, review year-end attendance information.)	YES	
21. Did student counts reported on the Budget Work Sheets agree with the student counts on ADE's Recalculated State Aid ADM Counts Report (ADMS 46-1)?	YES	

**TRANSPORTATION SUPPORT**

If test work performed in questions 2 and 3 of this section discloses a net under/overstatement of eligible students, and/or overstatement of route miles or bus token and pass expenditures, report the net amount of the under/overstatement in the "Comments" column next to each applicable question.

1. Did the District retain documentation to support the amounts entered on the Transportation Route Report submitted to ADE?	YES	
2. Did the students reported as eligible students on the Transportation Route Report meet the definition in A.R.S. §15-901(A)(9)?	YES	
3. Did the approved daily route miles, number of eligible students transported, annual expenditure for bus tokens and passes, and the handicapped extended school year route miles reported on Budget Work Sheet D agree with the ADE Transportation Route Report (TRAN 55-1)?	YES	

**RECORDS MANAGEMENT**

1. Did the District retain and dispose of records in accordance with the <i>Records Retention and Disposition for Arizona School District</i> manual published by the Arizona State Library, Archives and Public Records, Records Management Division? ( <a href="http://www.azlibrary.gov/records/school.cfm">www.azlibrary.gov/records/school.cfm</a> )	YES	
2. Did the District have policies and procedures to address the maintenance and disposition of confidential records, such as, student information and social security numbers?	YES	

**USFR COMPLIANCE QUESTIONNAIRE**

	<u>YES/NO</u>	<u>COMMENTS</u>
<b><u>FOOD SERVICE FUND</u></b>		
1. Was cash adequately safeguarded?	YES	
2. Was all cash received in the operation of the District's food service program deposited either in the Food Service Fund clearing bank account or directly with the County Treasurer daily, if practicable, or at least weekly?	YES	
3. If a Food Service Fund revolving bank account was used, was the amount of the revolving fund limited to \$500, was the account used only for statutorily prescribed purposes, and were checks signed by two bonded employees appointed by the Governing Board?	N/A	No such account.
4. Were meal cards or tickets prenumbered, numerically controlled, and adequately safeguarded prior to issuance?	N/A	No meal cards or tickets.
5. If a computerized system was used for meal cards, were proper controls in place?	YES	
6. Were daily reports prepared that document a reconciliation of meal sales to cash collections, and were cash overages and shortages resolved?	YES	
7. Were checks drawn on the Food Service Fund clearing account made payable only to the County Treasurer?	YES	
8. Did the actual expenditures as reported in the M&O Fund 001 and Capital Projects Funds 610 & 625 columns on the Food Service page of the AFR agree with the District's accounting records?	YES	
9. Were expenditures reported in the M&O Fund 001 and Capital Projects Funds 610 & 625 columns on the Food Service page of the AFR classified in accordance with the USFR Chart of Accounts?	YES	
<b><u>AUXILIARY OPERATIONS FUND</u></b>		
1. Did the Auxiliary Operations Fund include all monies raised in connection with the activities of school bookstores and athletics?	YES	
2. Did the District use an auxiliary operations ticket log to control the issuance of tickets for athletic events?	YES	
3. Were receipt forms and tickets prenumbered and numerically controlled?	YES	
4. Did the District prepare daily sales summaries of bookstore operations and athletic ticket sales that provided a reconciliation between recorded sales and actual cash collected?	YES	
5. Were cash receipts deposited intact daily, if material, or at least weekly?	YES	
6. Were bank reconciliations prepared monthly by an employee not involved with cash-handling and recordkeeping? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES	
7. Were checks signed by two employees designated by the Governing Board?	YES	
8. Were Auxiliary Operations Fund revolving bank accounts and petty cash funds established from the Auxiliary Operations Fund in amounts approved by the Governing Board, and operated on an imprest basis?	YES	No petty cash.

**USFR COMPLIANCE QUESTIONNAIRE**

	<b>YES/NO</b>	<b>COMMENTS</b>
<b>STUDENT ACTIVITIES FUND</b>		
1. Did the Governing Board appoint a student activities treasurer and, if applicable, assistant student activities treasurers?	YES	
2. Did the Student Activities Fund include only monies of student clubs, organizations, school plays, or other student entertainment that were raised through the efforts of students with the approval of the Governing Board? (Note: Raffles, bingo, and other forms of gambling are not legal events for student clubs.)	YES	
3. Were all Student Activities Fund monies deposited in a bank account designated as the Student Activities Fund bank account?	YES	
4. Were monies deposited daily, if material, or at least weekly?	NO	See Appendix A #2.
5. Were reports prepared that reconciled sales to cash collected at student activities' events? (When applicable, sales should be documented using tickets, prenumbered cash receipts, a cash register, or count of items on hand before and after a sale.)	NO	See Appendix A #7.
6. Were bank reconciliations prepared monthly by an employee not involved with cash-handling and recordkeeping? If this was not possible due to the District's limited staff size, were adequate review procedures in place?	YES	
7. Was cash available in the student club accounts verified before disbursements were made?	YES	
8. Were disbursements from the Student Activities Fund bank account properly authorized by or on behalf of the student members of a particular club and documented in the club minutes?	YES	
9. Were checks drawn on the Student Activities Fund bank account signed by the student activities treasurer or assistant treasurer and one other person authorized by the Governing Board? A.R.S. §15-1122	YES	
10. Were intrafund transfers (transfers of monies among student clubs) properly authorized?	YES	
11. Was a Report of Cash Receipts, Disbursements, Transfers, and Cash Balances of the Student Activities Fund submitted to the Governing Board monthly?	YES	
<b>GENERAL LONG-TERM DEBT</b>		
1. Was class B bonded indebtedness for a nonunified district less than the greater of \$1,500 per student count or 5 percent of the assessed valuation of taxable property used for secondary property tax purposes within the District? A.R.S. §15-1021(B)	N/A	Unified district.
2. Was class B bonded indebtedness for a unified district less than the greater of \$1,500 per student count or 10 percent of the assessed valuation of taxable property used for secondary property tax purposes within the District? A.R.S. §15-1021(D)	YES	
3. Was total bonded indebtedness for a nonunified district 15 percent or less, or for a unified district 30 percent or less of the assessed valuation of taxable property used for secondary property tax purposes within the District? A.R.S. §15-1021 (B) and (D)	YES	
4. Did the District refrain from expending bond proceeds for items having useful lives less than the average useful life of the bonds issued or 5 years? A.R.S. §15-1021(F)	YES	
5. If the District had outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, did the Governing Board transfer the balance to the Debt Service Fund? A.R.S. §15-1024(B)	N/A	Bond Building Fund still active.

**USFR COMPLIANCE QUESTIONNAIRE**

	<u>YES/NO</u>	<u>COMMENTS</u>
6. If the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, did the Governing Board transfer the balance to the General Fund? A.R.S. §15-1024(B)	N/A	Bond Building Fund still active.
7. Were all monies earned as interest or otherwise derived from the investment of the proceeds of the sale of bonds credited to the Debt Service Fund? If not, was the interest earned credited to the Bond Building Fund as authorized by the voters or, effective for FY 2011 and thereafter, if federal laws or rules require the interest to be used for capital expenditures? A.R.S. §15-1024(C)	YES	
<b><u>GOVERNING BOARD/MANAGEMENT PROCEDURES</u></b>		
1. Were written minutes prepared or a recording made of Governing Board meetings? A.R.S. §38-431.01(B)	YES	
2. Did the District maintain a conflict of interest file for employees and Governing Board members who have made such conflicts known to the District? A.R.S. §38-509	YES	
3. If any purchases were made from vendors identified on documents in the conflict of interest file, did the individual with the conflict refrain from voting upon or otherwise participating in any manner in such purchase?	N/A	No such purchases.
4. Did the District's management appropriately resolve all allegations of theft, fraud, or misuse of District monies and assets in a timely manner? (Note: If the answer is other than "N/A", the "Comments" column should include a summary of the allegation and action taken by District management.)	N/A	No instances of theft, fraud, or misuse reported during fiscal year 2011-12.

This questionnaire was completed in accordance with the minimum audit standards of the Office of the Auditor General as set forth in the instructions on page 1.

HEINFELD, MEECH & CO., P.C.

Audit Firm

November 8, 2012

Date

Eric S. Taylor, CPA, CGFM

Preparer (AUDIT FIRM Representative)

Partner

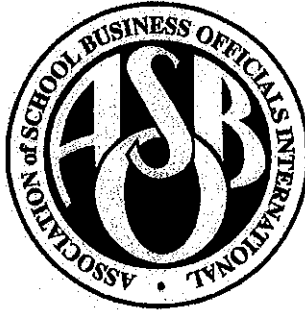
Title

**HUMBOLDT UNIFIED SCHOOL DISTRICT NO. 22**  
**UNIFORM SYSTEM OF FINANCIAL RECORDS**  
**COMPLIANCE QUESTIONNAIRE**  
**FOR FISCAL YEAR ENDED JUNE 30, 2012**

**COMMENTS**

1. The District's auxiliary operations revolving account was not used as prescribed by the applicable statutes. One of five expenditures reviewed did not require an immediate outlay of cash.
2. For four of five student activities cash receipts reviewed, the District did not issue a prenumbered receipt. Therefore, it could not be determined if the deposits were made in a timely manner.
3. For two of five credit card transactions reviewed, the District did not retain receipts to support \$106 of the purchases.
4. Three of five employee personnel files reviewed did not contain the Form I-9 and two of five employee personnel files reviewed did not contain the loyalty oath form.
5. For one of 15 attendance records reviewed, absences were not reported correctly resulting in a net understatement of absences of 1.00.
6. For one of 15 withdrawals reviewed, the date on the withdrawal form was not entered into the computerized attendance system within five working days. Additionally, for one of 15 withdrawals reviewed, the date on the withdrawal did not agree to the computerized attendance system. Further, for one of 15 withdrawals reviewed, the date in the computerized attendance system was the last day of attendance rather than the first day of nonattendance as required for proper reporting by the District's student management system.
7. For four of five student activities cash receipts reviewed, the District did not retain documentation (i.e., an accounting of items sold to sale price) to support the amounts reported on the cash collection summary.

# Association of School Business Officials International

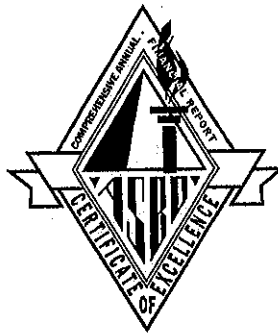


*The Certificate of Excellence in Financial Reporting Award  
is presented to*

## **Humboldt Unified School District No. 22**

*For Its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 2012*

The CAFR has been reviewed and met or exceeded  
ASBO International's Certificate of Excellence standards

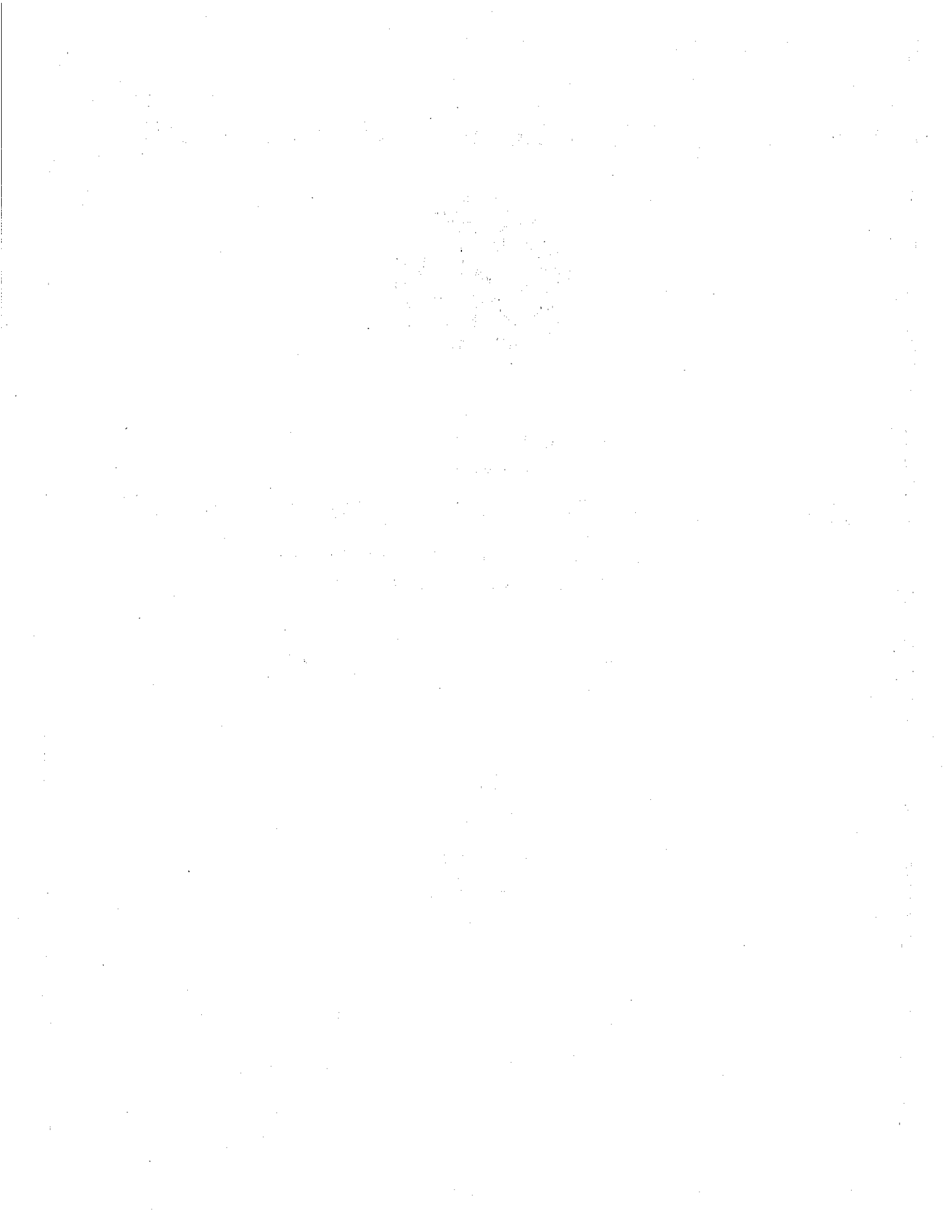


A handwritten signature in black ink, appearing to read 'Ron McCulley', written over a horizontal line.

Ron McCulley, CPPB, RSBO  
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director



**ACTION**  
**Item 10A.**

**2013-14**  
**Supplemental Wage Schedule**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board      Item # 10A  
FROM: Dan Streeter, Director of Human Resources, and      Reading  
      Cynthia Windham, Director of Finance  
DATE: May 14, 2013      Discuss X  
SUBJECT: Approval of Supplemental Wage Schedule      Action X

---

OBJECTIVE: Goal #2 Focus on Planning for Future Student Needs

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SUPPORTING DATA:


The attached *HUSD Supplemental Wage Schedule* provides a listing of a variety of extra duty wages which are not included on any Board-approved Salary Schedule or the Stipend Schedule.

SUMMARY & RECOMMENDATION:

It is recommended that the Governing Board:

Move to approve the supplemental wage rates as presented on the attached *HUSD Supplemental Wage Schedule*.

Approved for transmittal to the Governing Board:



Dr. Paul H. Stanton, Superintendent

*Questions should be directed to: Dan Streeter @ 759-4006*

2013 - 2014 HUSD SUPPLEMENTAL WAGE SCHEDULE

Position	Rate	Per		Notes
Summer School Instructor	\$25.00	Hour	Certified	
Summer School Aide	\$12.50	Hour	Classified	
Curriculum Development/Special Projects	\$20.00	Hour	Certified	
Special Projects	Hourly Rate	Hour	Classified	
After School Detention	\$15.00	Hour	Certified	
Saturday School	\$15.00	Hour	Certified	
AVID Tutor	\$10.00	Hour	Class/Cert	Mostly current teachers + couple of classified subs
Class Coverage - High School	\$13.75	Period	Certified	Based on \$15.00 per hour
Class Coverage - Middle	\$12.50	Period	Certified	Based on \$15.00 per hour
Class Coverage - Elementary	\$10.00	Period	Certified	Based on \$15.00 per hour
Class Coverage - LTS (K-8)	\$17.50	Period	Certified	Based on \$15.00 per hour
Class Coverage - Other	\$15.00	Hour	Certified	Based on \$15.00 per hour
Custodian - Civic	\$25.00	Hour	Position	Based on \$15.00 per hour
Catering - Civic	Time and a Half (1.5) @ Hourly Rate	Hour	Classified	
CTE Grant Supplemental Activities	\$25.00		Class/Cert	Teacher/Nurse Paid w/CTE funds
Homebound Tutoring - Certified	\$25.00	Hour	Certified	
Homebound Tutoring - Classified	\$15.00	Hour	Classified	
ESY Aide	\$15.00	Hour	Classified	
Indian Ed Tutor - Certified	\$25.00	Hour	Certified	Paid w/Indian Ed. Funds
Indian Ed Tutor - Classified	\$15.00	Hour	Classified	Paid w/Indian Ed. Funds
Parental Involvement	\$25.00	Hour	Certified	Incl. Nurse Paid w/Title 1 Funds
Parental Involvement	\$15.00	Hour	Classified	Paid w/Title I Funds
Translation / Interpreting - Certified	\$15.00	Hour	Certified	
Translation / Interpreting - Classified	Hourly Rate	Hour	Classified	
Student Worker - Food	\$4.50	Hour		Paid w/ F&N Funds
Student Worker - SPED Transition	\$4.50	Hour		Paid w/ SPED Funds
Varsity Football*				
Ticket Seller / Taker	\$35.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Announcer	\$35.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Clock Keeper	\$35.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Chain Crew	\$35.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Crowd Control	\$35.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds

**2013 - 2014 HUSD SUPPLEMENTAL WAGE SCHEDULE**

Position	Rate	Per		Notes
Team Liaison	\$50.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
<b>JV/Freshman Football*</b>				
Ticket Seller / Taker	\$30.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Announcer	\$30.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Clock Keeper	\$30.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Chain Crew	\$25.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
<b>Volleyball (Varsity, JV, and Freshman Games)*</b>				
Ticket Seller / Taker	\$40.00	Event	Certified	
Announcer / Scorer	\$50.00	Event	Certified	Or \$20, \$15, \$15/game. Paid w/General Athletics Auxiliary Funds
Libero Tracker	\$50.00	Event	Certified	Or \$20, \$15, \$15/game. Paid w/General Athletics Auxiliary Funds
<b>Basketball (Varsity, JV, and Freshman Games)*</b>				
Ticket Seller / Taker	\$40.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
Announcer	\$50.00	Event	Certified	Or \$20, \$15, \$15/game. Paid w/General Athletics Auxiliary Funds
Clock Keeper	\$50.00	Event	Certified	Or \$20, \$15, \$15/game. Paid w/General Athletics Auxiliary Funds
Crowd Control	\$40.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds
<b>Baseball/Softball*</b>				
Ticket Seller / Taker	\$25.00	Event	Certified	Paid w/ General Athletics Auxiliary Funds

\*All classified event workers are paid at a rate of \$10 per hour for athletic events. They are scheduled not to exceed 40 hours per week including their regular work schedule. If overtime hours are worked, the cost will come from athletic funds.

**ACTION**  
**Item 10B.**

**2013-14**  
**Stipend Schedule**

HUMBOLDT UNIFIED SCHOOL DISTRICT

TO: Humboldt Unified School District Governing Board Item # 10B  
FROM: Dan Streeter, Director of Human Resources Reading  
DATE: May 14, 2013 Discuss X  
SUBJECT: Approval of 2013-2014 Stipend Schedule Action X

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OBJECTIVE: Goal #1 Raise the Level of Student Achievement,  
#2 Focus on Planning for Future Student Needs, and  
#3 Increase Parental/Community Involvement

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SUPPORTING DATA:

Over the past few years, the Governing Board has approved a number of incremental changes to the District's Stipend Schedule. Some have been made to promote additional student participation in sports activities. Others have been made to reduce the amount of M&O spending for sports, while maintaining a meaningful variety of options.

The 2013-2014 Stipend Schedule is identical to the previous Stipend Schedule with the exception of Middle School Athletics will be covered through tax credit.


SUMMARY & RECOMMENDATION:

The attached *2013-2014 Stipend Schedule* provides a full list of current stipends and funding sources to support the various activities.

It is recommended that the Governing Board:

Move to approve the attached *2013-2014 Stipend Schedule* and approve no Category increases for existing coaches based on additional years of experience during the 2013-14 school year.

Approved for transmittal to the Governing Board:

  
\_\_\_\_\_  
Dr. Paul H. Stanton, Superintendent

Questions should be directed to: Dan Streeter @ 759-4006

# HUMBOLDT UNIFIED SCHOOL DISTRICT #22 STIPEND SCHEDULE: 2013-2014

Calculation Base Amount = \$24,500.00

Category 1 = 12%      Category 2 = 10%      Category 3 = 7.5%  
 Category 4 = 5%      Category 5 = 2.5%

## STIPEND CATEGORIES AND RATES

POSITION TYPE	CATEGORY	YEARS				
		0-2	3-5	6+	YEARS	YEARS
<b>FOOTBALL (Fall Season)</b>						
Head Football Coach (1)	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00		
High School Assistant Football Coach (5) (other assistants TAX CREDIT)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Elementary Flag Football Coach & MS Asst. (TAX CREDIT 1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00		
<b>BASKETBALL (Winter Season)</b>						
Head Boys Basketball Coach (1)	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00		
Head Girls Basketball Coach (1)	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00		
JV Boys Basketball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
JV Girls Basketball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Freshman Boys Basketball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Freshman Girls Basketball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
8th Boys Basketball Coach (1 per building) (TAX CREDIT)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00		
8th Girls Basketball Coach (1 per building) (TAX CREDIT)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00		
Assistant Boys Basketball Coach (TAX CREDIT per trigger #)	5	\$ 612.50	\$ 796.25	\$ 980.00		
Assistant Girls Basketball Coach (TAX CREDIT per trigger #)	5	\$ 612.50	\$ 796.25	\$ 980.00		
Elementary Boys Basketball Coach (TAX CREDIT 1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00		
Elementary Girls Basketball Coach (TAX CREDIT 1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00		
<b>WRESTLING (Winter Season)</b>						
Head Wrestling Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00		
High School Assistant Wrestling Coach (TAX CREDIT per trigger #)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
JV Wrestling Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Middle School Combined Wrestling Coach (1) (TAX CREDIT)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00		
Asst. Middle School Wrestling Coach (TAX CREDIT per trigger #)	5	\$ 612.50	\$ 796.25	\$ 980.00		
<b>VOLLEYBALL (Fall Season)</b>						
<b>(Winter @ Elementaries)</b>						
Head Volleyball Coach (1)	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00		
JV Volleyball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Freshman Volleyball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
8th Volleyball Coach (1 per building) (TAX CREDIT)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00		
Assistant Volleyball Coach (TAX CREDIT per trigger #)	5	\$ 612.50	\$ 796.25	\$ 980.00		
Elementary Volleyball Coach (TAX CREDIT 1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00		
<b>BASEBALL (Spring Season)</b>						
Head Baseball Coach (1)	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00		
JV Baseball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Freshman Baseball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Head Softball Coach (1)	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00		
JV Softball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Freshman Softball Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
<b>TRACK (Spring Season)</b>						
Head Boys Track Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00		
Head Girls Track Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00		
High School Assistant Track Coach (1 per trigger #, others TAX CREDIT per trigger #)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00		
Middle School Boys Track Coach (1 per building) (TAX CREDIT)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00		
Middle School Girls Track Coach (1 per building) (TAX CREDIT)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00		
Middle School Assistant Track Coach (TAX CREDIT per trigger #)	5	\$ 612.50	\$ 796.25	\$ 980.00		

	Elementary Track Coach (TAX CREDIT 1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00
<b>SOCCER (Winter Season)</b>	Head Boys Soccer Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
	Head Girls Soccer Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
	High School Assistant Soccer Coach (TAX CREDIT per trigger #)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
	JV Boys Soccer Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
	JV Girls Soccer Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
<b>CROSS COUNTRY (Fall Season)</b>	Head Cross Country Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
	Middle School Combined Cross Country Coach (TAX CREDIT 1 per building)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
<b>TENNIS (Spring Season)</b>	Head Boys Tennis Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
	Head Girls Tennis Coach (1)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
	High School Assistant Tennis Coach - (TAX CREDIT per trigger #)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
<b>SWIMMING (Fall Season)</b>	Head Swim Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
	High School Assistant Swim Coach - (TAX CREDIT per trigger #)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
<b>GOLF (Fall Season)</b>	Head Golf Coach (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
	High School Assistant Golf Coach - (TAX CREDIT per trigger #)	2	\$ 2,450.00	\$ 3,185.00	\$ 3,920.00
<b>CHEER (Year)</b>	Cheer Coach (1) - Year	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	High School Assistant Cheer Coach - (TAX CREDIT per trigger #)	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00
<b>CHEER ASST</b>	High School Band/Marching Band Director (1) - Year	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	High School Marching Band Assistant (45+ students)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
<b>MUSIC (School Year)</b>	High School Marching Band Assistant (TAX CREDIT 90+ students)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	High School Choir Director (1) - Year	4	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00
	Middle School Band Director (1 per building)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	Middle School Choir Director (1 per building)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	Elementary Music Director (1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00
<b>STUDENT COUNCIL (Year)</b>	High School Student Council Advisor (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
	Middle School Student Council Advisor (1 per building)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
<b>YEARBOOK (School Year)</b>	Elementary Student Council (1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00
	High School Yearbook Advisor (1)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
<b>DRAMA (School Year)</b>	Middle School Yearbook Advisor - (1)	5	\$ 612.50	\$ 796.25	\$ 980.00
	High School Drama Advisor (1) - Year	1	\$ 2,940.00	\$ 3,822.00	\$ 4,704.00
	High School Drama Technical Advisor (1) - Year	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	Middle School Drama Advisor - (1 per building)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
<b>HIGH SCHOOL (School Year)</b>	High School Prom Sponsor (1)	5	\$ 612.50	\$ 796.25	\$ 980.00
	High School Graduation Sponsor - (1)	5	\$ 612.50	\$ 796.25	\$ 980.00
	High School Speech/Forensics/Mock Trial Advisor - (1)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	High School Department Chair: AIMS (1 per department)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
	High School Department Chair: NON-AIMS (1 per department)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
	High School NCA Co-Chair (2)	3	\$ 1,837.50	\$ 2,388.75	\$ 2,940.00
<b>MIDDLE SCHOOL (School Yr.)</b>	Middle School Team Leader (1 per bldg. +1 for every 150 6-8 st.)	5	\$ 612.50	\$ 796.25	\$ 980.00
	Middle School Reading Counts (1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00
<b>CLUBS+ (GENERAL TAX CR)</b>	Clubs (fixed \$612.50 from General Tax Credit)	5	\$ 612.50	\$ 796.25	\$ 980.00
	Elementary Child Study Coordinator - (1 per building)	4	\$ 1,225.00	\$ 1,592.50	\$ 1,960.00
<b>ELEM. SCHOOL (School Yr.)</b>	Elementary Reading Counts (1 per building)	5	\$ 612.50	\$ 796.25	\$ 980.00
	A sports team with <10...stipend= 1/2 pay rate				
<b>TRIGGERS</b>	A sports team with 24+...assistant coach hired				
	A sports team with 48+...second assistant coach hired				
	A high school dept. head with <6 = 1/2 pay scale				
<b>GUIDELINES</b>	Continuous years of in-house experience in a "position type" will count for horizontal				
	Assistant coaches not listed will be paid as follows: 1)				

<p>movement.</p>	<p>High school assistants will be paid two (2) steps lower than Category 1 high school head coaches. 2) Other high school and middle level assistants will be paid one (1) step lower than the coaches. 3) Elementary assistants will be paid at the same level as the elementary coach. Assistants not listed above must be paid from non-M&amp;O funds (e.g. Tax Credit).  <b>INVITATIONAL AND TOURNAMENT COSTS WILL BE PAID WITH NON-M&amp;O FUNDS. NO M&amp;O FUNDS WILL BE AVAILABLE FOR ANY K-6 SPORTS TRAVEL.</b></p>
<p>Head coaches new to the District may be granted up to five (5) years credit for coaching experience in the same sport at previous schools.</p>	



**ACTION**  
**Item 10C.**

**2012-13**  
**Revised Budget**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # 10C  
FROM: Cynthia Windham Reading X  
Finance Director  
DATE: May 14, 2013 Discuss X  
SUBJECT: FY 12/13 Revised Budget #1 Action X

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OBJECTIVE: Goal # 1,2,3

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**SUPPORTING DATA:**

The District is requesting a final budget revision for FY 12/13.

**Maintenance/Operation Budget:**

- 1) Budget Balance Carry Forward (BBCF) adjusted to actual to \$1,150,984 which represents 4% of the Revenue Control Limit (RCL).

Maintenance/Operation Increase: \$5,159.00

- 2) Redirect "Other Arizona Districts" (ASDB) Tuition to URC

Maintenance Operation Decrease: \$60,000

- 3) Sudden Growth -- Group B (Exceptional Student Services) -- Current Year

Maintenance Operation Increase: \$52,289

**Total Net Maintenance Operation Adjustment Decrease: -\$2,552.00**

**Total Revised Maintenance Operation Budget = \$29,476,565**

**Unrestricted Capital Budget:**

- 1) Adjustment for final adjusted figures for ADM (student enrollment from 2010-11)  
(Received after the final revision of FY 11/12.)

Net Unrestricted Capital Increase: \$92,785.54

- 2) Adjustments to the Unrestricted Capital Budget Limit (UCBL) for tuition received/posted to Maintenance/Operation.

Unrestricted Capital Decrease of \$76,581

- 3) Adjustment to Unrestricted Capital Budget Limit (UCBL) for Sudden Growth (2011-12) received after final revised budget – FY 11/12.

Unrestricted Capital Increase of \$51,157

- 4) Adjustment to projected final expenses resulting in an increase in carry forward.

Unrestricted Capital Increase of \$212,298

- 5) Reduction of CORL for State Budget Adjustments.

Unrestricted Capital Decrease of \$29,859

- 6) Adjustment for miscellaneous interest income and beginning FY 2012  
Unrestricted Capital Budget Limit (UCBL)

Unrestricted Capital Increase of \$1,498.46

**Total Net Unrestricted Capital Adjustments Increase of: \$311,299**

**Total Revised Unrestricted Capital Budget = \$4,464,705**

**Soft Capital Budget:**

- 1) Soft capital allocation limit (SCAL) adjustment from prior year

Soft Capital Increase of \$2,963.00

- 2) Adjustment to final interest income  
Soft Capital Increase of \$9.00

3) Adjustment for soft capital allocation current year

Soft Capital Increase of \$1,334.00

4) Reduction of SCA for State Budget Adjustments.

Soft Capital Decrease of \$11,152.00

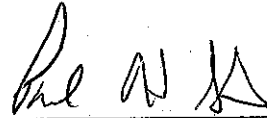
**Total Net Soft Capital Adjustments Decrease of: - \$6,846.00**

**Total Revised Soft Capital Budget = \$232,477**

**SUMMARY & RECOMMENDATION:**

**Motion to approve the revised budget for FY 12/13 including sudden growth, ADE budget adjustments, and the realignment of subsections as presented, per ARS statute 15-905 and 15-915.**

Approved for transmittal to the Governing Board:



Dr. Paul Stanton, Superintendent

*Questions should be directed to: Cynthia Windham, Finance Director*

FY 2013



STATE OF ARIZONA  
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET  
DISTRICTWIDE BUDGET

Revised #1  
Version

BY THE GOVERNING BOARD  
We hereby certify that the Budget for the Fiscal Year 2013 was

- PROPOSED
- ADOPTED
- REVISED

6/26/2012  
7/10/2012  
5/14/2013  
Date

The budget file(s) for FY 2013 sent to the Arizona Department of Education, via the internet, on

5/15/2013 contain(s) the data for the budget described above.

SIGNED \_\_\_\_\_ SIGNED \_\_\_\_\_  
Superintendent Signature Business Manager Signature

*Cynthia Windham*  
Business Manager Signature

District Contact Employee: CYNTHIA WINDHAM  
Telephone: 928-759-4027  
E-Mail: cynthia.windham@humboldtunified.com

REVENUES AND PROPERTY TAXATION (This section is not applicable to budget revisions)

1. Total Budgeted Revenues for Fiscal Year 2012 \$ 33,871,845

2. Estimated Revenues by Source for Fiscal Year 2013 (excluding property taxes)

Local	1000	\$	60,000
Intermediate	2000	\$	3,092,493
State	3000	\$	17,716,189
Federal	4000	\$	0
TOTAL		\$	20,868,682

3. District Tax Rates for Current and Budget Fiscal Years (A.R.S. §15-903.D.4)

Current FY 2012	3.6366
Est. Budget FY 2013	4.0429

Primary Tax Rate:

Secondary Tax Rates:

M&O Override	.0000
Special K-3 Program Override	.0000
Special Program Override	.0000
Capital Override	.0000
Class A Bonds	.0000
Class B Bonds	1.0496
JTED	.0500
Total Secondary Tax Rate	1.0996

A. TOTAL AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

1. General Budget Limit (from Budget, page 7, line 10)	\$	29,476,565
2. Unrestricted Capital Budget Limit (from Budget, page 8, line A.12)	\$	4,477,312
3. Soft Capital Allocation Limit (from Budget, page 8, line B.12)	\$	232,477
4. Subtotal (line A.1 + A.2 + A.3)	\$	34,186,354
5. Federal Projects (from Budget, page 6, line 18)	\$	4,949,819
6. Title VIII-Impact Aid (from Budget, page 6, Federal Projects, line 16)	\$	0
7. Total Aggregate School District Budget Limit (line A.4 + A.5 - A.6)	\$	39,136,173

B. BUDGETED EXPENDITURES

1. Maintenance and Operation (from Budget page 1, line 30)	\$	29,476,565
2. Unrestricted Capital Outlay (from Budget page 4, line 10)	\$	4,477,312
3. Soft Capital Allocation (from Budget page 4, line 19)	\$	232,477
4. Total Budget Subject to Budget Limits (line B.1 + B.2 + B.3)	\$	34,186,354

(This line cannot exceed line A.4)

Fund 001 (M & O) MAINTENANCE AND OPERATION (M&O)

	No. of Personnel		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/Decrease
	Current FY	Budget FY						Current FY 2012	Budget FY 2013	
1. 100 Regular Education	250.56	264.31	9,395,416	3,036,696	102,522	260,216	0	12,972,037	12,795,860	-1.4%
2. 1000 Classroom Instruction	24.00	24.00	737,217	260,577	1,975	300	0	1,029,350	1,000,070	-2.8%
3. 2100 Support Services	12.47	14.48	467,352	163,052	47,266	5,100	0	570,115	682,773	19.8%
4. 2300 Instructional Staff	3.00	2.00	157,742	40,197	69,300	5,550	15,220	310,483	286,009	-7.2%
5. 2400 School Administration	25.88	25.88	1,095,842	341,578	28,536	0	0	1,530,871	1,465,955	-4.2%
6. 2500 Central Services	18.38	15.38	465,562	194,631	247,693	43,159	6,100	1,099,534	957,145	-13.0%
7. 2600 Operation & Maintenance of Plant	46.63	46.38	1,152,689	467,735	1,082,123	1,262,278	0	4,112,665	3,964,825	-3.6%
8. 2900 Other	0.00	0.00	0	0	0	0	0	0	0	0.0%
9. 3000 Operation of Noninstructional Services	0.00	0.85	43,200	13,708	0	0	0	57,917	56,908	-1.7%
10. 610 School-Sponsored Curricular Activities	0.00	0.00	31,360	6,272	0	0	0	37,632	37,632	-29.1%
11. 620 School-Sponsored Athletics	0.00	0.00	126,855	20,307	28,000	0	12,000	215,028	187,162	-13.0%
12. 630, 700, 800, 900 Other Programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
13. Regular Education Subtotal (Lines 1-12)	380.91	393.26	13,674,235	4,544,752	1,607,418	1,576,603	33,320	21,951,042	21,436,329	-2.3%
14. 200 Special Education	82.43	86.69	2,512,676	956,686	144,169	10,559	720	3,488,108	3,624,810	3.9%
15. 1000 Classroom Instruction	17.31	17.26	719,505	225,654	525,280	799	350	1,445,426	1,471,588	1.8%
16. 2100 Support Services	1.50	1.50	95,940	25,671	4,000	13,000	0	157,079	138,611	-11.8%
17. 2200 Instructional Staff	0.00	0.00	0	0	0	0	0	0	0	0.0%
18. 2300 General Administration	0.00	0.00	0	0	0	0	0	0	0	0.0%
19. 2400 School Administration	0.00	0.00	0	0	2,867	0	150	500	3,017	503.4%
20. 2500 Central Services	0.00	0.00	0	0	75	0	0	75	75	0.0%
21. 2600 Operation & Maintenance of Plant	0.00	0.00	0	0	0	0	0	0	0	0.0%
22. 2900 Other	0.00	0.00	0	0	0	0	0	0	0	0.0%
23. 3000 Operation of Noninstructional Services	101.24	105.46	3,328,120	1,208,011	676,391	24,358	1,220	5,091,188	5,238,100	2.9%
400 Pupil Transportation	50.19	50.44	1,268,102	481,071	122,149	708,700	0	2,577,458	2,580,022	0.1%
510 Desegregation (From Districtwide Desegregation Budget, page 2, line 44)	0.00	0.00	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (From Supplement, page 1, line 10)	0.00	0.00	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0.00	0.00	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education & Vocational Education Center (From Supplement, page 1, line 20)	0.00	0.00	0	0	0	0	0	0	0	0.0%
550 K-3 Reading	6.50	6.50	222,115	0	0	0	0	0	0	0.0%
Total Expenditures (Lines 13, and 23-29) (Cannot exceed page 7, line 10)	532.34	555.66	18,492,572	6,233,833	2,405,959	2,309,661	34,540	29,619,687	29,476,565	-0.5%

**SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Program 200)**

(A.R.S. §§15-761 and 15-903)

	Total Current FY	Total Budget FY
1. Autism	308,090	379,123
2. Emotional Disability	302,779	372,587
3. Hearing Impairment	5,312	6,537
4. Other Health Impairments	462,137	568,688
5. Specific Learning Disability	1,699,812	2,091,717
6. Mild, Moderate or Severe Intell. Disability*	260,284	320,294
7. Multiple Disabilities	31,871	39,220
8. Multiple Disabilities with S.S.I.**	26,560	32,683
9. Orthopedic Impairment	31,871	39,220
10. Developmental Delay	132,798	163,415
11. Preschool Severe Delay	0	0
12. Speech / Language Impairment	1,407,657	792,990
13. Traumatic Brain Injury	10,624	13,073
14. Visual Impairment	10,624	13,073
15. SUBTOTAL (Lines 1 through 14)	4,690,419	4,832,617
16. Gifted Education	157,325	155,587
17. Remedial Education	0	0
18. ELL Incremental Costs	0	0
19. ELL Compensatory Instruction	0	0
20. Vocational and Technological Education	243,444	249,896
21. Career Education	0	0
22. TOTAL (Lines 15 through 21 Must equal total of line 23, page 1)	5,091,188	5,238,100

\* Intellectual Disability (formerly Mental Retardation)

\*\* Severe Sensory Impairment

Proposed Ratios for Special Education (ARS §§15-903.E.1 and 15-764-A.5)	Teacher - Pupil	1 to 24.00
	Staff - Pupil	1 to 13.00

Estimated FTE Certified Employees (A.R.S. §15-903.E.2)	Current FY	Budget FY
	352.00	350.00

Special Education budgeted in SCA Fund  
 Enter the total amount budgeted in SCA for Special Education  
 [Only include programs listed in A.R.S. §15-761 (shown on lines 1-14 in the table to the left).]  
 NOTE: Do not include SCA amounts in the Current FY or Budget FY columns in the table to the left.

	Current FY	Budget FY
Expenditures for Audit Services		
M&O Fund - Nonfederal	6350	67,832,450
All Funds - Federal	6330	0.000

FY 2013 Performance Pay (A.R.S. §15-920)  
 Amount Budgeted in M&O Fund for a Performance Pay Component \$0  
 Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Average Daily Membership	Resident	Attending
A. FY 2012 Average Daily Membership	5,621,668	5,625,388
B. FY 2011 Average Daily Membership	5,737,054	5,738,259

Expenditures Budgeted in the M&O Fund for Food Service  
 Enter the amount budgeted in M&O for Food Service (Fund 001, Function 3100)  
 [This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §§210.17(a)]

Estimated Transportation Revenues for FY 2013	Enter the estimated transportation revenues (object code 1400) to be received	\$0
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Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850	Totals		% Increase/ Decrease
						Current FY 2012	Budget FY 2013	
<b>Classroom Site Fund 011 - Base Salary</b>								
100 Regular Education		86,697				466,576	524,240	12.4%
1000 Classroom Instruction	437,544	700				2,476	5,700	130.2%
2100 Support Services - Students	5,000	2,000				3,932	10,000	154.3%
2200 Support Services - Instructional Staff	8,000	89,397				472,983	539,940	14.2%
Program 100 Subtotal (lines 1-3)	450,544	92,000				25,612	95,653	273.5%
200 Special Education		15,299				0	1,800	0.0%
1000 Classroom Instruction	80,354	300				602	850	41.2%
2100 Support Services - Students	1,500	150				26,214	98,303	275.0%
2200 Support Services - Instructional Staff	700	15,749				0	0	0.0%
Program 200 Subtotal (lines 5-7)	82,554	16,199				0	0	0.0%
Other Programs (Specify)						0	0	0.0%
1000 Classroom Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 9-11)	0	0				0	0	0.0%
Program 100 Subtotal (lines 4, 8, and 12)	533,097	105,146				499,197	638,243	27.9%
<b>Total Expenditures (Lines 4, 8, and 12)</b>								
<b>Classroom Site Fund 012 - Performance Pay</b>								
100 Regular Education		112,009				609,729	677,675	11.1%
1000 Classroom Instruction	565,666	1,000				34,979	6,000	-82.9%
2100 Support Services - Students	5,000	3,000				26,426	18,000	-31.9%
2200 Support Services - Instructional Staff	15,000	115,009				671,134	701,675	4.6%
Program 100 Subtotal (lines 14-16)	585,666	119,009				159,703	123,581	-22.6%
200 Special Education		19,766				15,160	0	-100.0%
1000 Classroom Instruction	103,815	0				1,035	0	-100.0%
2100 Support Services - Students	0	0				175,898	123,581	-29.7%
2200 Support Services - Instructional Staff	0	19,766				0	0	0.0%
Program 200 Subtotal (lines 18-20)	103,815	19,766				0	0	0.0%
Other Programs (Specify)						0	0	0.0%
1000 Classroom Instruction	0	0				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 22-24)	0	0				0	0	0.0%
Program 200 Subtotal (lines 18-20)	0	0				0	0	0.0%
Other Programs (Specify)						847,032	825,256	-2.6%
1000 Classroom Instruction	689,480	135,776				0	0	0.0%
2100 Support Services - Students	0	0				0	0	0.0%
2200 Support Services - Instructional Staff	0	0				0	0	0.0%
Other Programs Subtotal (lines 17, 21, and 25)	0	0				0	0	0.0%
<b>Total Expenditures (Lines 17, 21, and 25)</b>								
<b>Classroom Site Fund 013 - Other</b>								
100 Regular Education		113,742	0			668,558	676,552	1.2%
1000 Classroom Instruction	562,810	3,000	0			15,178	18,000	18.6%
2100 Support Services - Students	15,000	5,000	0			58,716	70,000	19.2%
2200 Support Services - Instructional Staff	15,000	121,742	50,000			742,452	764,552	3.0%
Program 100 Subtotal (Lines 27-29)	592,810	129,742	50,000			0	0	0.0%

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (*)	Supplies 6600	Other Interest 6850	Totals		% Increase/ Decrease
						Current FY 2012	Budget FY 2013	
200 Special Education								
1000 Classroom Instruction	105,422	20,072	0	0		78,215	125,494	60.5%
2100 Support Services - Students	2,500	500	0	0		0	3,000	0.0%
2200 Support Services - Instructional Staff	1,500	500	0	0		1,838	2,000	8.8%
Program 200 Subtotal (Lines 31-33)	109,422	21,072	0	0		80,053	130,494	63.0%
530 Dropout Prevention								
1000 Classroom Instruction	0	0	0	0		0	0	0.0%
Other Programs (Specify)								
1000 Classroom Instruction	0	0	0	0		0	0	0.0%
2100, 2200 Support Serv. Students & Instructional Staff	0	0	0	0		0	0	0.0%
Other Programs Subtotal (Lines 36-37)	0	0	0	0		0	0	0.0%
Total Expenditures (Lines 30, 34, 35, and 38)	702,231	142,815	50,000	0		822,504	885,046	8.8%
Total Classroom Site Funds (lines 13, 26, and 39)	1,924,809	363,736	50,000	0		2,168,734	2,358,545	8.8%

(1) For FY 2013, the district has budgeted \$ 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.

**FUNDS 610 AND 625 UNRESTRICTED CAPITAL OUTLAY (UCO) AND SOFT CAPITAL ALLOCATION (SCA) FUNDS**

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6830	Interest (4) 6840, 6850	All Other Object Codes (UCO type excluding 6900)	All Other Object Codes (M&O Type excluding 6900)	Totals		
								Current FY 2012	Budget FY (6) 2013	% Increase/ Decrease
1. Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0.0%
2. Unrestricted Capital Outlay Fund 610 (6)	0	0	103,588					125,124	103,588	-17.2%
2000 Support Services	0	0	35,089					961	35,089	3562.2%
2100, 2200 Students and Instructional Staff	0	0	303,268					220,298	303,268	37.7%
2300, 2400, 2500, 2900 Administration	0	0	5,656					58,192	5,656	-90.3%
2600 Operation & Maintenance of Plant	0	0	487,400					321,000	487,400	51.8%
2700 Student Transportation	0	0	0					0	0	0.0%
3000 Operation of Noninstructional Services (5)	0	0	0					3,154,403	3,542,311	12.3%
4000 Facilities Acquisition and Construction	0	0	0					0	0	0.0%
5000 Debt Service	0	0	935,001					3,879,977	4,477,312	15.4%
10. Total Unrestricted Capital Outlay Fund (Lines 2-9)	0	0	935,001	0	0	3,542,311	0	3,879,977	4,477,312	15.4%
Soft Capital Allocation Fund 625										
1000 Instruction	0	186,577	0					179,801	186,577	3.8%
2000 Support Services	0	30,000	0					23,496	30,000	27.7%
2100, 2200 Students and Instructional Staff	0	0	0					0	0	0.0%
2300, 2400, 2500, 2900 Administration	0	15,900	0					0	15,900	0.0%
2600 Operation & Maintenance of Plant	0	0	0					0	0	0.0%
2700 Student Transportation	0	0	0					0	0	0.0%
4000 Operation of Noninstructional Services (5)	0	0	0					0	0	0.0%
5000 Facilities Acquisition and Construction	0	0	0					0	0	0.0%
5000 Debt Service	0	216,577	15,900	0	0	0	0	203,297	232,477	14.4%
19. Total Soft Capital Allocation Fund (Lines 11-18)	0	216,577	15,900	0	0	0	0	203,297	232,477	14.4%

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(2) Detail by object code.

Object Code	Unrestricted Capital Outlay	Soft Capital Allocation
6641 Library Books	0	0
6642 Textbooks	0	0
6643 Instructional Aids	0	216,577
6731 Furniture and Equipment	162,445	0
6734 Vehicles	450,000	0
6737 Tech Hardware and Software	318,479	15,900

(3) Includes principal on Capital Equity Fund Loans of 0 and principal on capital leases of 0

(4) Includes interest on Capital Equity Fund Loans of 0 and interest on capital leases of 0

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) and Soft Capital Allocation (SCA) Funds for Food Service

Enter the amount budgeted in UCO and SCA for Food Service [Amounts will be used to determine district compliance with state matching requirements pursuant to CFR Title 7 §210.17(a)]

Unrestricted Capital Outlay: 0

Soft Capital Allocation: 0

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211, added by Laws 2012, Ch. 300, §2.

Unrestricted Capital Outlay: 0

Soft Capital Allocation: 0

FUNDS 630, 690, and 695	BOND BUILDING AND CAPITAL FUNDS										Totals	New Construction
	Expenditures	Salaries 6100	Employee Benefits 6200	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Current FY 2012	Budget FY 2013	% Increase/Decrease		
Bond Building Fund 630												
1000 Instruction												
2000 Support Services												
2100, 2200 Students and Instructional Staff												
2300, 2400, 2500, 2900 Administration												
2600 Operation & Maintenance of Plant								46,250	46,250	0.0%		
2700 Student Transportation										0.0%		
3000 Operation of Noninstructional Services										0.0%		
4000 Facilities Acquisition and Construction									3,058,533	-27.0%		
5000 Debt Service									4,187,016	0.0%		
<b>Total Bond Building Fund Expenditures (Lines 1-9)</b>									<b>4,187,016</b>	<b>3,104,783</b>	<b>-25.9%</b>	
Building Renewal Fund 680												
1000 Instruction												
2000 Support Services												
2100, 2200 Students and Instructional Staff												
2300, 2400, 2500, 2900 Administration												
2600 Operation & Maintenance of Plant												
2700 Student Transportation												
3000 Operation of Noninstructional Services												
4000 Facilities Acquisition and Construction												
5000 Debt Service									10,000	-100.0%		
<b>Total Building Renewal Fund Expenditures (Lines 10-17)</b>									<b>10,000</b>	<b>-100.0%</b>		
Building Facilities Fund 695												
1000 Instruction												
2000 Support Services												
2100, 2200 Students and Instructional Staff												
2300, 2400, 2500, 2900 Administration												
2600 Operation & Maintenance of Plant												
2700 Student Transportation												
3000 Operation of Noninstructional Services												
4000 Facilities Acquisition and Construction												
5000 Debt Service												
<b>Total New School Facilities Fund Expenditures (Lines 19-26)</b>									<b>75,260</b>	<b>0.0%</b>		
<b>Total New School Facilities Fund Expenditures (Lines 19-26)</b>									<b>75,260</b>	<b>0.0%</b>		

**SPECIAL PROJECTS**

FEDERAL PROJECTS	No. of Personnel	Total All Functions
	Current Year	Budget Year
1. 100-130 ESEA Title I - Helping Disadvantaged Children	27.69	1,694,404
2. 140-150 ESEA Title II - Prof. Dev. and Technology	48.95	222,839
3. 160 ESEA Title IV - 21st Century Schools	1.60	808
4. 170-180 ESEA Title V - Promote Informed Parent Choice	0.00	76,722
5. 190 ESEA Title III - Limited Eng. & Immigrant Students	0.50	10,911
6. 200 ESEA Title VII - Indian Education	0.00	0
7. 210 ESEA Title VI - Flexibility and Accountability	0.00	1,007,893
8. 220 IDEA, Part B	28.28	0
9. 230 Johnson - O'Malley	0.00	0
10. 240 Workforce Investment Act	0.00	0
11. 250 AEA - Adult Education	0.00	0
12. 260-270 Vocational Education - Basic Grants	0.81	164,958
13. 280 ESEA Title X - Homeless Education	0.00	0
14. 290 Medicaid Reimbursement	0.00	1,082,498
15. 374 E-Rate	0.00	100,000
16. 378 Impact Aid	0.00	0
17. 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	0.00	588,847
18. Total Federal Project Funds (Lines 1-17)	58.89	4,949,819

**STATE PROJECTS**

19. 400 Vocational Education	0.00	41,304
20. 410 Early Childhood Block Grant	0.00	0
21. 420 Ext. School Yr. - Pupils with Disabilities	0.00	0
22. 425 Adult Basic Education	0.00	0
23. 430 Chemical Abuse Prevention Program	0.00	0
24. 435 Academic Contests	0.00	0
25. 450 Gifted Education	0.00	442
26. 455 Family Literacy Program	0.00	0
27. 460 Environmental Special Plate	0.00	0
28. 465-499 Other State Projects	4.00	527,136
29. Total State Project Funds (Lines 19-28)	4.00	587,820
30. Total Special Projects (Lines 18 and 29)	62.89	5,537,640

**Instructional Improvement Fund (020)**

1. Teacher Compensation Increases	\$61,951.00	\$106,358.00
2. Class Size Reduction	\$0.00	\$0.00
3. Dropout Prevention Programs (M&O purposes)	\$0.00	\$0.00
4. Instructional Improvement Programs (M&O purposes)	\$204,795.53	\$151,158.69
5. Total Instructional Improvement Fund (lines 1-4)	\$266,746.53	\$257,516.69

**OTHER FUNDS (cont'd) (DO NOT Add to Aggregate)**

OTHER FUNDS (cont'd)	Current Year	Budget Year
1. 050 County, City, and Town Grants	10,000	10,000
2. 071 Structured English Immersion (1)	0	0
3. 072 Compensatory Instruction (1)	0	0
4. 500 School Plant (Lease over 1 yr) (2)	0	0
5. 505 School Plant (Lease 1 yr or less)	0	0
6. 506 School Plant (Sale)	9,080	9,080
7. 510 Food Service	3,040,916	3,209,595
8. 515 Civic Center	401,700	407,907
9. 520 Community School	442,272	374,260
10. 525 Auxiliary Operations	576,017	571,522
11. 526 Extracurricular Activities Fees Tax Credit	524,256	503,378
12. 530 Gifts and Donations	50,255	54,225
13. 535 Career & Tech.Ed. & Voc.Ed. Projects	0	0
14. 540 Fingerprint	27,291	20,011
15. 545 School Opening	0	0
16. 550 Insurance Proceeds	133,053	186,131
17. 555 Textbooks	12,121	15,302
18. 565 Litigation Recovery	34,226	5,974
19. 570 Indirect Costs	871,330	678,153
20. 575 Unemployment Insurance	174,409	200,784
21. 580 Teacherage	0	0
22. 585 Insurance Refund	0	0
23. 590 Grants and Gifts to Teachers	21,406	20,984
24. 595 Advertisement	5,080	5,481
25. 596 Joint Technological Education	532,590	229,880
26. 620 Adjacent Ways	0	0
27. 639 Impact Aid Revenue Bond Building	0	0
28. 640 School Plant-Special Construction	0	0
29. 650 Gifts and Donations	26,649	26,722
30. 660 Condemnation	0	0
31. 665 Energy and Water Savings	110,972	165,609
32. 686 Emergency Deficiencies Correction	0	0
33. 691 Building Renewal Grant	0	116,863
34. 700 Debt Service	4,524,778	3,863,929
35. 720 Impact Aid Revenue Bond Debt Service	0	0
36. 750 Permanent	0	0
37. Other	4,262,571	3,643,189

**Internal Service Funds 950-989**

1. 9 Self-insurance	0	0
2. 955 Intergovernmental Agreements	0	0
3. 9 OPEB	0	0
4. 9	0	0

(1) From Supplement, Page 3, line 10 and line 20, respectively.  
 (2) Indicate amount budgeted in Fund 500 for M&O purposes: \$0.00

**CALCULATION OF 2013 GENERAL BUDGET LIMIT  
(ARS §15-947.C)**

		A Maintenance and Operation	B Unrestricted Capital Outlay
1. (a) FY 2013 Revenue Control Limit (RCL) (from Work Sheet E, line VIII or Work Sheet F, line III)	\$ 28,366,078		
* (b) Plus Adjustment for Growth (1)	52,289		
* (c) Increase or (Decrease) in 03 District High School Tuition Payments (ARS §15-905.J) (1)			
(d) Adjusted RCL	\$ 28,418,367	\$ 28,325,581	\$ 92,786
2. (a) FY 2013 Capital Outlay Revenue Limit (CORL) (from Worksheet H, lines VII.E.1 & VII.F.1)	1,458,946		
(b) CORL Reduction for State Budget Adjustments (from Worksheet H, lines VII.E.2 and VII.F.2)	566,304		
(c) Adjusted CORL	\$ 892,642	\$ 0	\$ 892,642
3. FY 2013 Override Authorization (ARS §§ 15-481 and 15-482)			
* (a) Maintenance and Operation			
(b) Unrestricted Capital Outlay			
* (c) Special Program			
* 4. Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949), (If phase-down applies, see Work Sheets K and K2)			
* 5. Tuition Revenue (A.R.S. §§15-823 and 15-824)			
Local			
(a) Individuals and Other Private Sources			
(b) Other Arizona Districts			60,000
(c) Out-of-State Districts and Other Governments			
State			
(d) Certificates of Educational Convenience (ARS §§15-825, ARS §§15-825.01, and ARS 15-825.02)			
* 6. State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)			
* 7. Increase Authorized by County School Superintendent for Accommodation Schools (not to exceed Work Sheet S, line II.B.5) (A.R.S. §15-974.B)			
8. Budget Increase for:			
(a) Desegregation Expenditures (ARS §15-910.G-K)			
* (b) Tuition Out Debt Service (from Work Sheet O, line 7) (ARS §15-910.L)			
* (c) Budget Balance Carryforward (from Work Sheet M, line 12) (ARS §15-943.01)		1,150,984	
(d) Dropout Prevention Program (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398 §2)			
* (e) Assistance for Education (ARS §15-973.01) (1)			
(f) Registered Warrant or Tax Anticipation Note Interest Expense incurred in FY 2011 (ARS §15-910.M)			
* (g) Joint Career and Technical Education and Vocational Education Center (ARS §16-910.01)			
* (h) FY 2012 Career Ladder Unexpended Budget Carryforward (from Work Sheet M, line 6.f) (ARS §15-918.04.C)			
* (i) FY 2012 Optional Performance Incentive Program Unexpended Budget Carryforward (from Work Sheet M, line 6.g) (ARS §15-919.04)			
* (j) FY 2012 Performance Pay Unexpended Budget Carryforward (from Work Sheet M, line 6.h) (ARS §15-920)			
* (k) Excess Property Tax Valuation Judgments (A.R.S. §§42-16213 and 16214)			
(l) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. 15-947)			
* 9. Adjustment to the General Budget Limit (ARS §§15-105, 15-272, 15-905.M, 15-910.02, and 15-915) (Do not use this line as a subtotal) (2)			
10. FY 2013 General Budget Limit (column A, lines 1 through 9)(A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)		<u>\$29,476,565</u>	
11. Total amount to be used for Capital Expenditures (column B, lines 1 through 8) (A.R.S. §15-905.F)(to page 8, line A.11)			<u>\$1,045,428</u>

\*Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

(1) For budget adoption, this line should be left blank.  
 (2) This line can be used to adjust the FY 2013 GBL for any of the following: (1) reductions for (a) exceeding the prior year(s) GBL, (b) exceeding the prior year(s) M&O section of the Budget, or (c) Early Graduation Scholarship, or (2) reductions or increases due to (a) transfers to/from the EWS Fund, (b) A.R.S. §15-915 adjustments as approved by ADE, or (c) other adjustments as notified by ADE. NOTE: In accordance with Laws 2012, Ch. 300, §14, the Early Graduation Scholarship Program has been suspended for FY 2013.

**UNRESTRICTED CAPITAL BUDGET LIMIT, SOFT CAPITAL ALLOCATION LIMIT, AND CLASSROOM SITE FUND BUDGET LIMIT  
(A.R.S. §§15-947.D and .E and ARS §15-978)**

**CALCULATION OF UNRESTRICTED CAPITAL BUDGET LIMIT**

A. 1. FY 2012 Unrestricted Capital Budget Limit (UCBL) (from FY 2012 latest revised Budget, page 8, line A.12)	\$ <u>3,881,399</u>
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$ <u>-76,581</u>
3. Adjusted Amount Available for FY 2012 Capital Expenditures (line A.1 + A.2)	\$ <u>3,804,818</u>
4. Amount Budgeted in Fund 610 in FY 2012 ( from FY 2012 latest revised Budget, page 4, line 10)	\$ <u>3,879,977</u>
5. Lesser of Lines A.3 or A.4	\$ <u>3,804,818</u>
6. FY 2012 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$ <u>440,150</u>
7. Unexpended Budget Balance in Fund 610 (Line A.5 minus A.6) (if negative, use zero in calculation, but show negative amount here in parentheses. <u>0</u> )	\$ <u>3,364,668</u>
8. Interest Earned in Fund 610 in FY 2012	\$ <u>3,452</u>
9. Monies deposited in Fund 610 from School Facilities Board for donated land (A.R.S. §15-2041.F).	\$ <u>0</u>
10. Adjustment to UCBL for FY 2013 (ARS §15-905.M) (1)	\$ <u>63,764</u>
11. Amount to be Used for Capital Expenditures (from page 7, line 11)	\$ <u>1,045,428</u>
12. FY 2013 Unrestricted Capital Budget Limit (lines A.7 through A.11)(2)	\$ <u>4,477,312</u>

**CALCULATION OF SOFT CAPITAL ALLOCATION LIMIT**

B. 1. FY 2012 Soft Capital Allocation Limit (SCAL) (from FY 2012 latest revised Budget, page 8, line B.12)	\$ <u>203,297</u>
2. Total SCAL Adjustment for prior years as notified by ADE on BUDG 75 report. (For budget adoption, use zero.)	\$ <u>2,963</u>
3. Adjusted FY 2012 SCAL (line B.1 + B.2)	\$ <u>206,260</u>
4. Amount Budgeted in Fund 625 in FY 2012 (from FY 2012 latest revised Budget, page 4, line 19)	\$ <u>206,260</u>
5. Lesser of Lines B.3 or B.4	\$ <u>206,260</u>
6. FY 2012 Fund 625 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year end.)	\$ <u>189,655</u>
7. Unexpended Budget Balance in Fund 625 (Line B.5 minus B.6) (if negative, use zero in calculation, but show negative amount here in parentheses. <u>0</u> )	\$ <u>16,605</u>
8. Interest Earned in Fund 625 in FY 2012	\$ <u>574</u>
9. Soft Capital Allocation (from Work Sheet I, lines V.E.1 and V.F.1)	\$ <u>1,267,610</u>
10. Capital Transportation Adjustment Approved by State Board of Education (A.R.S. §15-983.B)	\$ <u>0</u>
11. Adjustment to SCAL for FY 2013 (A.R.S. §15-905.M) (3)	\$ <u>-1,052,312</u>
12. FY 2013 Soft Capital Allocation Limit (Add lines B.7 through B.11) (4)	\$ <u>232,477</u>

**CALCULATION OF CLASSROOM SITE FUND BUDGET LIMIT**

C. 1. FY 2012 Classroom Site Fund Budget Limit (from FY 2012 latest revised Budget, page 8, line C.7)	\$ <u>2,168,734</u>
2. FY 2012 Classroom Site Fund Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through the end of the fiscal year-end.)	\$ <u>1,371,712</u>
3. Unexpended Budget Balance in Classroom Site Fund (Line C.1 minus Line C.2)	\$ <u>797,022</u>
4. Interest Earned in the Classroom Site Fund in FY 2012	\$ <u>864</u>
5. FY 2013 Classroom Site Fund Allocation (provided by ADE, based on \$227) (5)	\$ <u>1,560,660</u>
6. Adjustments to FY 2013 Classroom Site Fund Budget Limit	\$ <u>0</u>
7. FY 2013 Classroom Site Fund Budget Limit (Sum of lines C.3 through C.6) (6)	\$ <u>2,358,546</u>

- (1) This line can be used to adjust the FY 2013 UCBL for any of the following: (1) reductions for (a) exceeding the prior year(s) UCBL or (b) exceeding the prior year(s) UCO section of the Budget, or (2) reductions or increases due to (a) A.R.S. §15-915 adjustments as approved by ADE, (b) greater than anticipated growth from FY 2012, or (c) other adjustments as notified by ADE.
- (2) The amount budgeted on page 4, line 10 cannot exceed this amount.
- (3) This line can be used to adjust the FY 2013 SCAL for any of the following: (1) reductions for (a) exceeding the prior year(s) SCAL or (b) state budget adjustments, or (2) reductions or increases due to (a) A.R.S. §15-915 adjustments as approved by ADE or (b) other adjustments as notified by ADE.
- (4) The amount budgeted on page 4, line 19 cannot exceed this amount.
- (5) In accordance with A.R.S. §15-977(G)(1), the per pupil amount is calculated based on estimated available resources in the Classroom Site Fund for the budget year and adjusted for prior year revenue carryforwards or shortfalls. However, actual payments to districts may differ from the estimated per pupil Classroom Site Fund allocation.
- (6) The sum of the amounts budgeted on page 3, line 40 and footnote (1) on that page, cannot exceed this amount.

Use the table below to calculate the amounts for Budget Page 8, section C. These calculations need not be printed as an official part of the budget forms.

Fund 011	Fund 012	Fund 013	Payments to Charter Schools	Total Fund 010
499,197.46	847,031.91	822,504.34	0.00	2,168,733.71
173,216.83	646,526.75	551,968.42	0.00	1,371,712.00
325,980.63	200,505.16	270,535.92	0.00	797,021.71
130.81	486.83	245.87	0.00	863.51
312,132.02	624,264.05	624,264.05	0.00	1,560,660.12
0.00	0.00	0.00	0.00	0.00
638,243.46	825,256.04	895,045.84	0.00	2,358,545.34

1. FY 2012 Classroom Site Fund Budget Limit (from FY 2012 latest revised Budget, page 8, line 7)

2. FY 2012 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)

3. Unexpended Budget Balance (line 1 minus 2)

4. Interest Earned in FY 2012

5. FY 2013 Classroom Site Fund Allocation (provided by ADE, based on \$227) Enter the total allocation in the Total Fund 010 column. Funds 011, 012, and 013 will automatically calculate.

6. Adjustments to FY 2013 Classroom Site Fund Budget Limit \*

7. FY 2013 Classroom Site Fund Budget Limit (Sum of lines 3 through 6) \*\*

\* This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

\*\* The amounts budgeted on page 3, lines 13, 26, 39, and footnote (1) should not exceed the amounts on this line.



**BUDGET WORK SHEETS  
For Fiscal Year 2013**

**WORK SHEET TITLE**

	<b>PAGE</b>
A. Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional).....	<del>1</del>
B. Support Level Weights and PSD-12 Weighted Student Counts.....	2
C. Base Support Level and Base Revenue Control Limit.....	3
C2. Weighted Student Count: AOI Students.....	<del>4</del>
D. Transportation Support Level and Transportation Revenue Control Limit.....	5
E. District Support Level and Revenue Control Limit.....	6
F. Consolidation/Unification Assistance.....	6
G. Soft Capital Allocation High School Student Count (Type 03).....	6
H. Capital Outlay Revenue Limit.....	7
I. Soft Capital Allocation.....	8
J. Equalization Base and Assistance.....	9
K. Small School Adjustment Phase Down Limit.....	10
K2. Maximum Small School Adjustment Override.....	11
L. Impact Aid Fund (ESEA, Title VIII).....	12
M. Maintenance and Operation Fund Budget Balance Carryforward.....	13
O. Tuition Out for High School Students.....	14
S. Equalization Assistance for an Accommodation School.....	15

**B. WORK SHEET FOR FY 2013 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS  
(A.R.S. §15-943)**

**A. Unweighted Student Count**

	<u>K-8</u>		<u>9-12</u>	
1. FY 2013 Non-AOI Student Count		3,916.567		1,872.214
2. FY 2013 AOI Full-Time Student Count	+	0.000	+	0.000
3. FY 2013 AOI Part-Time Student Count	+	0.000	+	0.000
4. Subtotal (lines A.1 through A.3)	=	3,916.567	=	1,672.214
5. District Sponsored Charter School Estimated ADM	+	0.000	+	0.000
6. Total Student Count	=	3,916.567	=	1,672.214

**B. Use student count from line A.4 to determine weight.**

	SUPPORT LEVEL WEIGHTS FOR DISTRICTS			
	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
<b>Student Count 0.001 - 99.999</b>				
Support Level Weight	1.559	1.669	1.399	1.559
<b>Student Count 100.000 - 499.999</b>				
Student Count Constant:	500.000	500.000	600.000	500.000
FY 2013 Student Count	.000	.000	.000	.000
Difference	= .000	= .000	= .000	= .000
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 0.0004
Support Level Weight Increase	= .000	= .000	= .000	= .000
Support Level Weight	+ 1.358	+ 1.468	+ 1.278	+ 1.398
FY 2013 Adjusted Support Level Weight	= .000	= .000	= .000	= .000
<b>Student Count 500.000 - 599.999</b>				
Student Count Constant:	600.000	600.000	600.000	600.000
FY 2013 Student Count	.000	.000	.000	.000
Difference	= .000	= .000	= .000	= .000
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 0.0013
Support Level Weight Increase	= .000	= .000	= .000	= .000
Support Level Weight	+ 1.158	+ 1.268	+ 1.158	+ 1.268
FY 2013 Adjusted Support Level Weight	= .000	= .000	= .000	= .000
<b>Student Count 600.00 or More Support Level Weight</b>			1.158	1.268
<b>Joint Technical Education District Support Level Weight (A.R.S. §15-943.02)</b>				1.339

**C. PSD-12 WEIGHTED STUDENT COUNT**

1. PSD
2. District (from line A.1, A.2, or A.3)
  - a. K-8
  - b. 9-12
3. Charter School (from line A.5)
  - a. K-8
  - b. 9-12
4. Total
  - a. K-8 (C.2.a + C.3.a)
  - b. 9-12 (C.2.b + C.3.b)
5. Total Student Count (C.1 + C.4.a + C.4.b)

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Support Level Weight	=	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
45.042			x 1.450	=	65.311		
3916.567	.000	.000	x 1.158	=	4535.385	.000	.000
1672.214	.000	.000	x 1.268	=	2120.367	.000	.000
.000			x 1.158	=	.000		
.000			x 1.268	=	.000		
3916.567	.000	.000			4535.385	.000	.000
1672.214	.000	.000			2120.367	.000	.000
5633.823	.000	.000			6721.083	.000	.000

**C. WORK SHEET FOR FY 2013 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)**

(A.R.S. §§15-808, 15-943, as amended by Laws 2012, Ch. 300, §6, and 15-944.E)

**WEIGHTED STUDENT COUNT**

	Non-AOI Student Count	x	Support Level Weight	=	Non-AOI Weighted Student Count
I. A. FY 2013 Non-AOI Student Count (from Work Sheet B, line C.5)	<u>5633.823</u>				<u>6721.063</u>
B. Student Count Add-Ons					
1. Hearing Impairment	<u>1,200</u>	x	4.771	=	<u>5,725</u>
2. K-3	<u>1665.564</u>	x	0.060	=	<u>99.934</u>
3. K-3 Reading (1)	<u>1665.564</u>	x	0.040	=	<u>66.623</u>
4. English Learners (ELL)	<u>154.409</u>	x	0.115	=	<u>17.757</u>
5. MD-R, A-R and SID-R	<u>33.810</u>	x	6.024	=	<u>203.671</u>
6. MD-SC, A-SC and SID-SC	<u>35.235</u>	x	5.833	=	<u>205.526</u>
7. Multiple Disabilities Severe Sensory Impairment	<u>4,500</u>	x	7.947	=	<u>35,762</u>
8. Orthopedic Impairment (Resource)	<u>2,710</u>	x	3.158	=	<u>8,558</u>
9. Orthopedic Impairment (Self Contained)	<u>10,070</u>	x	6.773	=	<u>68,204</u>
10. Preschool-Severe Delayed	<u>6,476</u>	x	3.595	=	<u>23,281</u>
11. DD, ED, MID, SLD, SLI AND OHI	<u>658,940</u>	x	0.003	=	<u>1,977</u>
12. Emotionally Disabled (Private)	<u>23,402</u>	x	4.822	=	<u>112,844</u>
13. Moderate Intellectual Disability	<u>15,243</u>	x	4.421	=	<u>67,389</u>
14. Visual Impairment	<u>3,160</u>	x	4.806	=	<u>15,187</u>
15. Total Add-On Count (I.B.1 through I.B.14)	<u>4280.283</u>				<u>932.438</u>
II. FY 2013 Non-AOI Weighted Student Count					<u>7653.501</u> (I.A. + I.B.15, this column)
	AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
III. FY 2013 AOI FT Weighted Student Count (from Work Sheet C2, line II)	<u>.000</u>	x	95%	=	<u>.000</u>
IV. FY 2013 AOI PT Weighted Student Count (from Work Sheet C2, line IV)	<u>.000</u>	x	85%	=	<u>.000</u>

**CALCULATION OF FY 2013 BSL AND BRCL**

V. Total Weighted Student Count (line II + III + IV)					<u>7653.501</u>
VI. A. Base Level Amount(5) <u>\$3,287.72</u> - To include Teacher Compensation, use Base Level of <u>\$3,308.57</u>				\$	<u>3,308.57</u>
For Career Ladder and Optional Performance Incentive Program districts, add increase of <u>0.00%</u> approved by the district governing board (ARS §§15-918, 15-918.04, 15-919 and 15-919.04) (2)					
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)				\$	<u>.00</u>
C. Adjusted FY2013 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)				\$	<u>3,308.57</u>
VII. Result (V x VI.C)				\$	<u>25,322,143.80</u>
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000, use 1.0000)					<u>1.0074</u>
IX. Result (line VII x VIII)				\$	<u>25,509,527.66</u>
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)				\$	<u>0.00</u>
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)				\$	<u>0.00</u>
XII. Increase for Career Ladder (ARS §15-918.04) (2)				\$	<u>.00</u>
XIII. FY 2011 Nonfederal Audit Service Actual Expenditures (3) <u>\$ 67832.45</u> x 1.00 =				\$	<u>67,832.45</u>
XIV. Decreases for Charter School Federal and State Monies Received				\$	<u>.00</u>
XV. Decrease for Charter School Nonparticipation Adjustment				\$	<u>.00</u>
XVI. Other Reductions:				\$	<u>.00</u>
(For FY 2013 this amount is zero, unless otherwise notified by ADE)					
XVII. FY 2013 BSL and BRCL (sum lines IX through XVI) (to Work Sheet E, line I)				\$	<u>25,577,360.11</u>
Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)					
			K-3	\$	<u>333,072.03</u>
			K-3 Reading	\$	<u>222,048.02</u>

	Total Weighted Student Count	
	K-3	K-3 R
(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211, as added by Laws 2012, Ch. 300, §2	99.93	66.62
(2) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 3% for FY 2013, 2% for FY 2014, and 1% for FY 2015.	.00	.00
(3) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received. Enter the FY 2011 nonfederal and ARRA-related audit expenditures on line XIII.	.00	.00
	99.93	66.62

\*AOI counts shown reflect applicable full-time or part-time funding ratio.

Enter the FY 2011 federal (non-ARRA-SFSF) audit expenditures from all funds to the right (should agree to FY 2011 AFR). \$ 0

Enter the Total FY 2011 audit expenditures from all funds to the right. \$ 67832.45

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's CAFR to ASBO and GFOA for certification) in the amounts reported on Line XIII or in this footnote.



**E. WORK SHEET FOR FY 2013 DISTRICT SUPPORT LEVEL (DSL)  
AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)**

**CALCULATION OF THE DSL**

I. FY 2013 Base Support Level / Base Revenue Control Limit (from Work Sheet C, line XVII)	<u>\$ 25,577,360.11</u>
II. Tuition Out for High School Students (from Worksheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	<u>\$ .00</u>
III. FY 2013 Transportation Support Level (from Work Sheet D, line V)	<u>\$ 2,307,546.47</u>
IV. FY 2013 District Support Level (sum of lines I through III)	<u>\$ 27,884,906.58</u>

**CALCULATION OF THE RCL**

V. FY 2013 Base Support Level / Base Revenue Control Limit (from line I above)	<u>\$ 25,577,360.11</u>
VI. Tuition Out for High School Students (from Worksheet O, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	<u>\$ .00</u>
VII. FY 2013 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	<u>\$ 2,788,717.52</u>
VIII. FY 2013 Revenue Control Limit (sum of lines V through VII) [to Budget, Page 7, line 1(a)]	<u>\$ 28,366,077.63</u>

**F. WORK SHEET FOR FY 2013 CONSOLIDATION/UNIFICATION ASSISTANCE  
(ARS §§15-912 and 15-912.01)**

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	<u>\$ .00</u>
II. FY 2013 District Support Level (line I + Work Sheet E, line IV)	<u>\$ 27,884,906.58</u>
III. FY 2013 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, Page 7, line 1(a)]	<u>\$ 28,366,077.63</u>

**G. WORK SHEET FOR FY 2013 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON  
SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03)(ARS §15-951.D)**

I. High School Student Count Tuitioned Out (From Worksheet O, Line 6)	<u>.000</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>.000</u>
III. High School Student Count Taught by District of Residence (from Worksheet B, Line A.4, column for 9-12)	<u>.000</u>
IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12)	<u>.000</u>

**H. WORK SHEET FOR FY 2013 CAPITAL OUTLAY REVENUE LIMIT (CORL)**

(ARS §15-961.A-D)

**TABLE TO CALCULATE CORL PER STUDENT COUNT**

	K-8	9-12
<b>I. FY 2013 Actual Student Count</b> 0.001 - 99.999		
CORL per Student Count	<u>\$272.75</u>	<u>\$329.41</u>
<b>II. FY 2013 Actual Student Count</b> 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4) -	<u>.000</u>	<u>.000</u>
C. Difference =	<u>.000</u>	<u>.000</u>
D. Weight Adjustment Factor x	0.0003	0.0004
E. Support Level Weight Increase =	<u>.000</u>	<u>.000</u>
F. Support Level Weight +	1.278	1.398
G. Adjusted Support Level Weight =	<u>.000</u>	<u>.000</u>
H. Support Level Amount x	\$194.95	\$211.29
I. CORL per Student Count = \$	<u>.00</u>	<u>.00</u>
<b>III. FY 2013 Actual Student Count</b> 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4) -	<u>.000</u>	<u>.000</u>
C. Difference =	<u>.000</u>	<u>.000</u>
D. Weight Adjustment Factor x	0.0012	0.0013
E. Support Level Weight Increase =	<u>.000</u>	<u>.000</u>
F. Support Level Weight +	1.158	1.268
G. Adjusted Support Level Weight =	<u>.000</u>	<u>.000</u>
H. Support Level Amount x	\$194.95	\$211.29
I. CORL per Student Count = \$	<u>.00</u>	<u>.00</u>
<b>IV. FY 2013 Actual Student Count</b> 600.000 or More & JTED		
CORL per Student Count	<u>\$225.76</u>	<u>\$267.94</u>

**CALCULATIONS FOR CORL**

	PSD	K-8	9-12
<b>V. Capital Outlay Base</b>			
A. FY 2013 Student Count (from Work Sheet B, Line C.1 and A.4)	<u>45.042</u>	<u>3916.567</u>	<u>1672.214</u>
B. CORL per Student Count (from Table above) x \$	<u>225.76</u>	<u>225.76</u>	<u>267.94</u>
C. Capital Outlay Base (line V.A x line V.B) = \$	<u>10,168.68</u>	<u>884,204.17</u>	<u>448,053.02</u>
<b>VI. Capital Outlay Growth Factor</b>			
A. FY 2013 Student Count (from line V.A. above)	=	<u>5633.823</u>	
B. FY 2012 Student Count	+	<u>5717.018</u>	
C. FY 2013 Capital Outlay Growth Factor (VI.A + VI.B)	=	<u>.9854</u>	
<b>VII. Capital Outlay Revenue Limit</b>			
A. Capital Outlay Base (from line V.C)	\$ <u>10,168.68</u>	\$ <u>884,204.17</u>	\$ <u>448,053.02</u>
B. Capital Outlay Growth Factor (If growth factor is less than 1.05, use 1.0) (from line VI.C) x	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>
C. FY 2013 CORL (VII.A x VII.B) = \$	<u>10,168.68</u>	<u>884,204.17</u>	<u>448,053.02</u>
<b>D. CORL for High School Textbooks</b>			
1. FY 2013 Actual 9-12 Student Count (from Work Sheet B, Line A.4)			<u>1672.214</u>
2. Support Level Amount for Textbooks			x <u>69.68</u>
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ <u>116,519.87</u>
<b>E. 9-12 CORL</b>			
1. FY 2013 9-12 CORL [9-12 (VII.C) + VII.D.3] (to Budget, page 7, line 2.a)			= \$ <u>564,572.89</u>
2. 9-12 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			<u>219,144.52</u>
3. Adjusted FY 2013 9-12 CORL (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			<u>345,428.37</u>
<b>F. PSD and K-8 CORL</b>			
1. FY 2013 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)](to Budget, page 7, line 2.a)			+ \$ <u>894,372.85</u>
2. PSD and K-8 CORL Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			<u>347,159.62</u>
3. Adjusted FY 2013 PSD and K-8 CORL (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			<u>547,213.23</u>

**I. WORK SHEET FOR FY 2013 SOFT CAPITAL ALLOCATION (SCA)**  
**(A.R.S. §§15-962 and 15-185, as amended by Laws 2012, Ch. 300, §1)**

**TABLE TO CALCULATE SCA PER STUDENT COUNT**

	K-8	9-12
I. FY 2013 Actual Student Count		
0.001 - 99.999		
SCA per Student Count	<u>\$271.83</u>	<u>\$271.83</u>
II. FY 2013 Actual Student Count		
100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. FY 2013 Actual Student Count (from Wksht B, line A.4)	-	-
	<u>.000</u>	<u>.000</u>
C. Difference	=	=
	<u>.000</u>	<u>.000</u>
D. Weight Adjustment Factor	x	x
	0.0003	0.0003
E. Support Level Weight Increase	=	=
	<u>.000</u>	<u>.000</u>
F. Support Level Weight	+	+
	1.278	1.278
G. Adjusted Support Level Weight	=	=
	<u>.000</u>	<u>.000</u>
H. Support Level Amount	x	x
	\$194.30	\$194.30
I. SCA per Student Count	= \$	= \$
	<u>.00</u>	<u>.00</u>
III. FY 2013 Actual Student Count		
500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. FY 2013 Actual Student Count (from Wksht B, line A.4)	-	-
	<u>.000</u>	<u>.000</u>
C. Difference	=	=
	<u>.000</u>	<u>.000</u>
D. Weight Adjustment Factor	x	x
	0.0012	0.0012
E. Support Level Weight Increase	=	=
	<u>.000</u>	<u>.000</u>
F. Support Level Weight	+	+
	1.158	1.158
G. Adjusted Support Level Weight	=	=
	<u>.000</u>	<u>.000</u>
H. Support Level Amount	x	x
	\$194.30	\$194.30
I. SCA per Student Count	= \$	= \$
	<u>.00</u>	<u>.00</u>
IV. FY 2013 Actual Student Count		
600.000 or More & JTED		
SCA per Student Count	<u>\$225.00</u>	<u>\$225.00</u>

**CALCULATIONS FOR SCA**

	PSD	K-8	9-12
V. FY 2013 SCA			
A. FY 2013 Actual Student Count (from Work Sheet B, line C.1 and A.4 or Work Sheet G, line IV Type 03 Districts)	<u>45,042</u>	<u>3916,567</u>	<u>1672,214</u>
B. FY 2013 SCA per Student Count (from Table above)	x \$ <u>225.00</u>	x \$ <u>225.00</u>	x \$ <u>225.00</u>
C. FY 2013 SCA (line V.A x line V.B)	= \$ <u>10,134.45</u>	= \$ <u>881,227.58</u>	= \$ <u>376,248.15</u>
D. Additional Assistance			
1. FY 2013 Charter School Student Count (from Work Sheet B, line A.5)		\$ <u>.000</u>	\$ <u>.000</u>
2. Assistance per student		x \$ <u>1,654.41</u>	x \$ <u>1,928.19</u>
3. FY 2013 Additional Assistance (line V.D.1 x line V.D.2)		= \$ <u>.00</u>	= \$ <u>.00</u>
4. Adjustment to Additional Assistance, if applicable		- \$ <u>.00</u>	- \$ <u>.00</u>
5. Adjusted FY 2013 Additional Assistance (line V.D.3 - line V.D.4)		= \$ <u>.00</u>	= \$ <u>.00</u>
E. PSD and K-8 SCA			
1. FY 2013 PSD and K-8 SCA [V.C (PSD) + V.C (K-8) + V.D.5 (K-8)] (to Budget, Page 8, line B.9)			+ \$ <u>891,362.03</u>
2. PSD and K-8 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			<u>739,968.13</u>
3. Adjusted FY 2013 PSD and K-8 SCA (to Work Sheet J, line III.A.2 or III.B.6)			<u>151,393.90</u>
F. 9-12 SCA			
1. FY 2013 912 SCA [V.C (9-12) + V.D.5 (9-12)] (to Budget, Page 8, line B.9)			= \$ <u>376,248.15</u>
2. 9-12 SCA Reduction for State Budget Adjustments (to Budget, page 8, line B.11)			<u>312,344.07</u>
3. Adjusted FY 2013 9-12 SCA (to Work Sheet J, line III.A.2 or III.B.6)			<u>63,904.08</u>

**J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §15-971.A and .B)**

**NOTE: Common School Districts NOT within a High School District (Type 03) should only complete Sections I and III.B.**

	PSD-8	9-12
<b>I. A. Total FY 2013 PSD and K-8 Weighted State Aid Student Count</b>		
1. PSD (from Work Sheet B, line C.1)	<u>65,311</u>	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Weighted Counts)	<u>4535,385</u>	
<b>B. Total FY 2013 PSD-8 and 9-12 Weighted State Aid Student Count</b> (Total Non-AOI and AOI Weighted Counts)	<u>4600,696</u>	<u>2120,367</u>
	<small>(I.A.1 + I.A.2)</small>	<small>(from Work Sheet B, line C.4.b)</small>
<b>C. Total FY 2013 Weighted State Aid Student Count</b> (line I.B PSD-8 column + 9-12 column)	<u>6721,063</u>	
<b>D. PSD-8 and 9-12 Factors</b> (line I.B + line I.C)	<u>.6845</u>	<u>.3155</u>
<b>II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL)</b> (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)	<u>\$27,884,906.58</u>	
<b>B. DSU/RCL PSD-8 and 9-12 Allocation</b> (line I.D. x line II.A.)	<u>\$19,087,218.55</u>	<u>\$8,797,688.03</u>
<b>III. A. For ALL Districts Except Common School Districts NOT Within a High School District, (Type 03)</b>		
1. Adjusted FY 2013 Capital Outlay Revenue Limit (from Work Sheet H)	<u>\$547,213.23</u>	<u>\$345,428.37</u>
	<small>om Work Sheet H, line VII.F.3)</small>	<small>om Work Sheet H, line VII.E.3)</small>
2. Adjusted FY 2013 Soft Capital Allocation (from Work Sheet I)	<u>\$151,393.90</u>	<u>\$63,904.08</u>
	<small>(from Work Sheet I, line V.E.3)</small>	<small>(from Work Sheet I, line V.F.3)</small>
3. Total FY 2013 Equalization Base (II.B + III.A.1 + III.A.2)	<u>\$19,785,825.66</u>	<u>\$9,207,020.48</u>
4. 2012 Primary Assessed Valuation + 100	<u>\$3,439,686.40</u>	<u>\$3,439,686.40</u>
5. 2012 Salt River Project (SRP) Valuation + 100	<u>\$1,038.28</u>	<u>\$1,038.28</u>
6. 2012 Government Property Lease Excise Tax Assessed Valuation + 100	<u>\$0.00</u>	<u>\$0.00</u>
7. TOTAL Valuation (III.A.4 + III.A.5 + III.A.6)	<u>\$3,440,724.68</u>	<u>\$3,440,724.68</u>
8. Qualifying Tax Rate	x <u>1.9585</u>	x <u>1.9585</u>
9. Qualifying Levy (III.A.7 x III.A.8)	<u>\$6,738,659.29</u>	<u>\$6,738,659.29</u>
10. FY 2013 Equalization Assistance Before Adjustments (III.A.3 - III.A.9)	<u>\$13,047,166.39</u>	<u>\$2,468,361.19</u>
11. FY 2013 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2013 this amount is zero, unless otherwise notified by ADE.)	<u>\$0.00</u>	<u>\$0.00</u>
12. Total FY 2013 Equalization Assistance (III.A.10-III.A.11)(1)	<u>\$13,047,166.39</u>	<u>\$2,468,361.19</u>
<b>B. For Common School Districts NOT Within a High School District, (Type 03)</b>		
1. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII or Work Sheet F, line II or III)	<u>\$0.00</u>	<u>\$0.00</u>
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)	<u>\$0.00</u>	<u>\$0.00</u>
3. Adjusted DSL/RCL (III.B.1 - III.B.2)	<u>\$0.00</u>	<u>\$0.00</u>
4. DSL/RCL PSD-8 and 9-12 Allocation	<u>\$0.00</u>	<u>\$0.00</u>
	<small>(line III.B.3 x I.D)</small>	<small>(line III.B.3 x I.D) + III.B.2)</small>
5. Adjusted FY 2013 Capital Outlay Revenue Limit (from Work Sheet H)	<u>\$0.00</u>	<u>\$0.00</u>
	<small>(From Work Sheet H, line VII.F.3)</small>	<small>(From Work Sheet H, line VII.E.3)</small>
6. Adjusted FY 2013 Soft Capital Allocation (from Work Sheet I)	<u>\$0.00</u>	<u>\$0.00</u>
	<small>(from Work Sheet I, line V.E.3)</small>	<small>(from Work Sheet I, line V.F.3)</small>
7. FY 2013 Equalization Base (III.B.4 + III.B.5 + III.B.6)	<u>\$0.00</u>	<u>\$0.00</u>
8. 2012 Primary Assessed Valuation + 100	<u>\$0.00</u>	<u>\$0.00</u>
9. 2012 Salt River Project (SRP) Valuation + 100	<u>\$0.00</u>	<u>\$0.00</u>
10. 2012 Government Property Lease Excise Tax Assessed Valuation + 100	<u>\$0.00</u>	<u>\$0.00</u>
11. TOTAL Valuation (III.B.8 + III.B.9 + III.B.10)	<u>\$0.00</u>	<u>\$0.00</u>
12. Qualifying Tax Rate	x <u>1.9585</u>	x <u>1.9585</u>
13. Qualifying Levy (III.B.11 x III.B.12)	<u>\$0.00</u>	<u>\$0.00</u>
14. FY 2013 Equalization Assistance Before Adjustments (III.B.7 - III.B.13)	<u>\$0.00</u>	<u>\$0.00</u>
15. FY 2013 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVI) (Laws 1992, Ch. 158, §2) (For FY 2013 this amount is zero, unless otherwise notified by ADE.)	<u>\$0.00</u>	<u>\$0.00</u>
16. Total FY 2013 Equal. Assistance (III.B.14-III.B.15)	<u>\$0.00</u>	<u>\$0.00</u>

(1) Laws 2012, Ch. 300, §12, requires that state aid for a joint technical education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid \$0.00

**M. WORK SHEET FOR CALCULATION OF THE FY 2013 MAINTENANCE AND OPERATION (M&O) FUND  
BUDGET BALANCE CARRYFORWARD (ARS §15-943.01)**

1. a. General Budget Limit (GBL) (from FY 2012 latest revised Budget, page 7, line 10)	\$ <u>29,619,687.00</u>
b. Adjustments to the GBL from FY 2012 BUDG75 (1)	- \$ <u>-141,900.00</u>
c. Adjusted GBL	\$ <u>29,761,587.00</u>
2. a. Budgeted M&O expenditures (from FY 2012 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$ <u>29,619,687.00</u>
b. Adjustments to the GBL (from line 1.b)	- \$ <u>-141,900.00</u>
c. Adjusted Budgeted Expenditures	\$ <u>29,761,587.00</u>
3. Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ <u>29,761,587.00</u>
4. M&O actual expenditures	\$ <u>28,481,310.00</u>
5. Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet.)	\$ <u>1,280,277.00</u>

NOTE: For lines 6.a through 6.h deduct the FY 2012 actual expenditures from the budget amount. If the result is negative, enter zero.

	FY 2012 Budget	Actual	= Unexpended Budget
6. a. Special Program Override	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
b. Desegregation	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
c. Tuition Out Debt Service	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
d. Dropout Prevention Programs	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
e. Joint Career and Technical Ed. and Voc. Ed. Center	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
f. Career Ladder	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
g. Optional Performance Incentive Program	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
h. Performance Pay	\$ <u>0.00</u>	- \$ <u>0.00</u>	= \$ <u>0.00</u>
i. Total Budget Balance Deductions [Add lines 6.a through 6.h]			= \$ <u>0.00</u>
7. Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.i)			\$ <u>1,280,277.00</u>
8. a. FY 2012 Adjusted District Limit (RCL) from page 4 of the most recent ADE report 'Basic Calculations for Equalization Assistance-APOR 55-1', available on ADE's web site.			\$ <u>28,774,600.00</u>
b. Growth Adjustment (FY 2012 BUDG75) (1)			<u>0.00</u>
c. Factor of 4%			X <u>0.04</u>
9. Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]			\$ <u>1,150,984.00</u>
10. Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)			\$ <u>1,150,984.00</u>
11. Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2012 M&O Fund ending cash balance).			\$ <u>0.00</u>
12. Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) (to Budget, page 7, line 8(c))			\$ <u>1,150,984.00</u>

(1) For budget adoption this line should be left blank.

**ACTION**  
**Item 10D.**

**ASBA**  
**Issues of Importance**

## HUMBOLDT UNIFIED SCHOOL DISTRICT

TO:	Humboldt Unified School District Governing Board	Item #	10 D
FROM:	Arizona School Boards Association and Board President Richard Adler	Reading	
DATE:	May 14, 2013	Discuss	X
SUBJECT:	Determination of the Board's issues of importance for consideration by the Arizona School Boards Association as their focus of legislative effort	Action	X
OBJECTIVE:	Board Governance		

### **SUPPORTING DATA:**

Each year the Arizona School Boards Association (ASBA) compiles a list of concerns from school districts. The Association is asking for issue submissions that fall into three categories; long-term, short-term, and 2014 Session-specific legislation. The proposals will be compiled by ASBA staff and provided to the ASBA Legislative Committee for consideration. A sample form is attached. The Committee will create a draft document that will be circulated to all governing boards and superintendents. This will be the basis for discussion at the official Delegate Assembly on Saturday, September 7. An official HUSD delegate will be selected at a later date.

Issues submitted last year to ASBA by the HUSD Board included:

- Oppose unfunded and burdensome mandates
- Fund voluntary, full-day kindergarten
- Adequately encourage and financially support the curriculum and instructional needs of schools
- Complete revision of the school finance formula
- Foster continuous improvement of standards and assessments adopted by the State Board of Education
- Ensure full funding for inflation, especially in years where inflation is greater than two percent
- Fund the Secure Rural Schools Act, Forest Fees, and Payments in Lieu of Taxes (PILT)

### **SUMMARY & RECOMMENDATION:**

The Board is requested to discuss and select their issues for consideration by ASBA. The list will be compiled and submitted to ASBA on or before the deadline of May 24th.

### **Sample Motion:**

I move to approve the selection of issues to be submitted to ASBA as a focus of their legislative efforts.

Approved for transmittal to the Governing Board:

  
Dr. Paul H. Stanton, Superintendent

Questions should be directed to: Richard Adler at [richard.adler@humboldtunified.com](mailto:richard.adler@humboldtunified.com)

**MARY DIAZ**

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**From:** ASBA Information <ASBA-Information@azsba.org>  
**Sent:** Wednesday, April 10, 2013 3:21 PM  
**Subject:** CHANGES TO THE DELEGATE ASSEMBLY/POLITICAL AGENDA PROCESS AND SUBMISSION OF PROPOSED ISSUES FOR FY 2014  
**Attachments:** 2014 Proposal Form.dotx  
**Importance:** High



Arizona School Boards Association

**MEMORANDUM**

**TO:** GOVERNING BOARD MEMBERS AND SUPERINTENDENTS  
**FROM:** ANNE GREENBERG, Legislative Committee Chair  
**DATE:** April 10, 2013  
**SUBJECT:** CHANGES TO THE DELEGATE ASSEMBLY/POLITICAL AGENDA PROCESS AND SUBMISSION OF PROPOSED ISSUES FOR FY 2014

ASBA has been embarking on a number of changes to more effectively represent you. Part of that change begins this year with a streamlined Delegate Assembly process and more focused Political Agenda.

First, I want to share with you the new timeframe for issue submission and the Delegate Assembly. The Governmental Relations Team also will hold a webinar to discuss the process and answer any questions. The timeline is as follows:

- **Friday, April 26<sup>th</sup> at 9 a.m.** – Webinar on New Process – Register at [www.azsba.org](http://www.azsba.org)
- **Friday, May 24<sup>th</sup>** – Proposed Items Due
- **Friday, June 7<sup>th</sup>** – Legislative Committee meets
- **Week of June 17<sup>th</sup>** – Legislative Committee Recommendations sent to all governing board members and superintendents
- **Saturday, September 7<sup>th</sup>** – Delegate Assembly (will be in the morning and follow the Law Conference; location: Camelback Inn, Phoenix)
- **Friday, November 8<sup>th</sup>** – ASBA/AASBO/ASA Legislative Workshop (location: TBD)

Second, your input to the Legislative Committee is critical. In transforming our Political Agenda, we will now ask for issue submissions that fall into three categories – long-term, short-term, and 2014 Session-specific legislation. Once submitted, these proposals will be compiled by staff and provided to the ASBA Legislative Committee for consideration. The Committee will then create a draft document that will be circulated to all governing boards and superintendents. This will be the basis for discussion at the official Delegate Assembly on Saturday, September 7.

Please find attached a sample form that will allow you to submit issues of importance in three

categories – long-term, short-term, and 2014 Session-specific. You are not limited in the number of submissions you propose and they may be in any or all of the categories.

As a reminder, you should schedule any proposed submissions on an upcoming Board agenda for discussion, as any items submitted must reflect the collective will of your Board. **These proposals are due by the close of business on May 24, 2013.**

As you are aware, the 2013 Delegate Assembly will determine the positions of the Arizona School Boards Association for any future Special Sessions of the current legislature and for the Second Regular Session of the Fifty-first Legislature. Your board not only has the opportunity to help craft ASBA's advocacy stances with the submission of your proposals, but also by registering your district's delegate to the Delegate Assembly, a critical policy-determining meeting where your district's views can be presented and discussed. The Delegate Assembly will be held on Saturday, September 7, at The Camelback Inn.

Please continue to monitor the Daily In-Session Updates either through the EDLEGNET list serve or on ASBA's website [www.azsba.org](http://www.azsba.org) to receive the most current information.

Thank you for your active participation in ASBA. If you have any questions, please call Janice Palmer, Director of Governmental Relations and Public Affairs, at 602-254-1100 or email [jpalm@azsba.org](mailto:jpalm@azsba.org); she will be happy to help you. **Once again, all proposals are due by May 24, 2013.**

[www.azsba.org](http://www.azsba.org)

*Quality leadership and advocacy for children in public schools*



Arizona School Boards Association

**ISSUES FOR LEGISLATIVE COMMITTEE CONSIDERATION – 2014 POLITICAL AGENDA**

The Governing Board of \_\_\_\_\_  
School District presents the following issue(s) to the ASBA Legislative Committee as  
adopted by the Governing Board on \_\_\_\_\_

**Long-Term Issues – These should be core beliefs and/or issues that need to be addressed over 5-10 years** (example: Uphold local control or completely revise the school finance formula)

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**Short-Term Issues – These should be issues that can be accomplished over 3-5 years.**  
(example: Phase-in voluntary, statewide full-day kindergarten over 3-5 years)

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**2014 Session-Specific Issues – These should be specific items for bill introduction in 2014.**  
(example: Change “override” to “local support”)

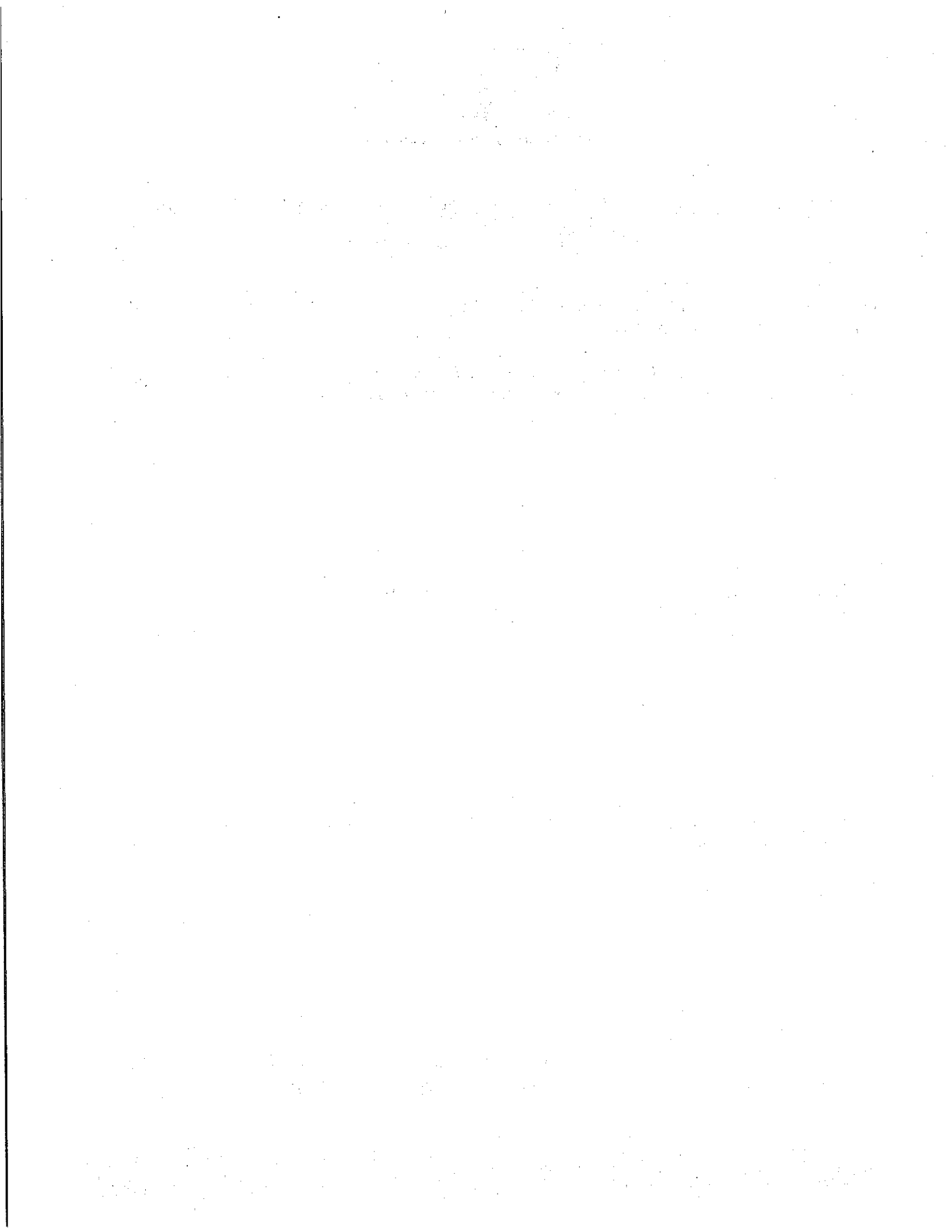
- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**PLEASE RETURN BY: MAY 24, 2013**

ASBA FAX #: 602.254.1177 OR EMAIL: [esanchez@azsba.org](mailto:esanchez@azsba.org)

To complete and submit this form online, go to: <http://goo.gl/ZyrBx>

[www.azsba.org](http://www.azsba.org)



**PERSONNEL**  
**Item 11A.**

**BMHS**  
**Assistant Principals (2)**

## HUMBOLDT UNIFIED SCHOOL DISTRICT

TO: Humboldt Unified School District Governing Board Item # 11A

FROM: Dan Streeter, Director of Human Resources Reading

DATE: May 14, 2013 Discuss X

SUBJECT: Approval of the Hiring of two (2) Assistant Principals at Bradshaw Mountain High School for the 2013-2014 School Year Action X

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OBJECTIVE: Goal # 4 To Attract and Retain Highly Effective Employees

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### SUPPORTING DATA:

I am pleased to recommend our two new Assistant Principals at Bradshaw Mountain High School for the 2013-2014 School Year as recommended by the selection committee. The selection committee carefully reviewed twenty (20) applicants and chose to interview ten (10) finalists.

The selection committee recommends Mrs. Melissa Tannehill to oversee discipline, attendance and student welfare for the upcoming school year. Mrs. Tannehill currently serves the Humboldt Unified School District as an Instructional Specialist for the Middle Schools. Additionally, Mrs. Tannehill serves as the Arizona Master Teacher Cohort Facilitator and AdvancEd Accreditation Committee Chair for Bradshaw Mountain Middle School. Mrs. Tannehill has been a middle school math teacher, elementary school ELD teacher, and a sheltered immersion teacher. The high school is looking forward to her instructional leadership and institutional knowledge as a new administrator.

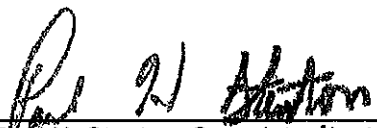
The selection committee recommends Mr. Mark Ernster to oversee the operations and athletics and activities programs for the upcoming school year. Mr. Ernster currently serves as a high school math teacher and head baseball coach at Liberty High School in the Peoria Unified School District. Mr. Ernster has coached Liberty High School to two state championship finals appearances during his tenure claiming a state championship in 2010 at which point he was named Arizona Republic Big School Baseball Coach of the Year. In the classroom, Mr. Ernster has been instrumental in advancing the use of smart-board technology across his current campus and he currently serves as a curriculum and assessment writer for Evans Newton Inc. The high school is looking forward to Mr. Ernster's instructional leadership and experience in interscholastic athletics.

### SUMMARY & RECOMMENDATION:

It is recommended that the Governing Board:

**Move to approve the hiring of two (2) Assistant Principals for Bradshaw Mountain High School on one year contracts as recommended by the Bradshaw Mountain High School selection committee.**

Approved for transmittal to the Governing Board:

  
Dr. Paul H. Stanton, Superintendent

Questions should be directed to: Dan Streeter @ 759-4006

**PERSONNEL**  
**Item 11B.**

**2013-14**  
**Classified Work Notices**

HUMBOLDT UNIFIED SCHOOL DISTRICT

TO: Humboldt Unified School District Governing Board Item # 11B  
FROM: Dan Streeter, Director of Human Resources Reading  
DATE: May 14, 2013 Discuss X  
SUBJECT: Approval to Issue 2013-14 Work Notices to Current Action X  
2012-13 Classified Employees

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OBJECTIVE: Goal #4 To Attract and Retain Highly Effective Employees

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SUPPORTING DATA:

In preparation for the 2013-14 school year, all current classified staff positions were reviewed to determine whether they were needed to support District programs and practices and whether there were funds to support the positions next year. Based on current information, it is recommended that 2013-2014 work agreements be issued to those 2012-13 classified employees listed on the attached *Recommend to Rehire Classified Employees for 2013-2014* document.

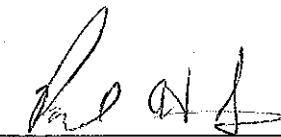
Should future financial issues require changes to the above staffing, most all of the employees listed are on *classified at-will indefinite term work agreements* that may be terminated by providing notice to the employee. Further, a few other recommendations will follow once staffing, evaluation, and enrollment issues are clarified.

SUMMARY & RECOMMENDATION:

It is recommended that the Governing Board:

Move to approve the issuance of 2013-2014 work agreements to the classified employees listed on the attached *Recommend to Rehire Classified Employees for 2013-2014* document.

Approved for transmittal to the Governing Board:



Dr. Paul H. Stanton, Superintendent

Questions should be directed to: Dan Streeter @ 759-4006



**The Humboldt Schools.**  
*Motivating achievement since 1906.*

**To:** Dr. Paul H. Stanton, Superintendent  
**From:** Dan Streeter, Director of Human Resources  
**Date:** May 14, 2013  
**Re:** Recommend to Rehire Classified Employees for 2013-2014

It is recommended that the following 2012-13 classified staff be issued 2013-14 work agreements:

**BMHS-E**

CHAVEZ, MARIA L  
CUTHBERTSON, LISA  
FLOYD, CHRISTINE M  
GRAVES, JODY C  
HOSKINS, SUNNI D

KOLBE, LORRIE A  
LARCOMBE, KATHRYN  
MARR, TRISHA  
MITCHELL, KAREN S  
MUELLER, DEBRA S

RANDAL, HOPE R  
RASMUSSEN, LORIE A  
REDONDO, RACHEL

**BMHS-W**

ANDRADA, TIFFANY  
ATHERTON, RUTHANN  
BAEIGHKLEY, JULEE M  
BAKER, JANET A  
BARTOS, KATHLEEN  
BERMAN, HARRY  
CLIFFORD, MELINDA A  
CONNOLLY, REGINA F  
CONWAY, PATRICK  
DEHERRERA, ALEJANDRO  
DUNN, WILLIAM  
FOLEY, ALMA D  
GRINTER, CHRISTINE  
GUZMAN, JENNIFER  
HANSON, DONALD L  
HARRINGTON, TERRI

HILL, JANET K  
JACKSON, RAYANNA  
JORDING, LORRAINE J  
KNISELY, LINNEA  
KOLBE, DELBERT  
LAYMAN, THOMAS R  
LEMOND, TRACY A  
LLEWELLYN, TAMMY  
MCCAULEY, KIMBERLY  
MC NEILL, LYNN A  
NORTHUP, ANA  
OXFORD, CYNTHIA L  
PEDRAZA, MAUREEN P.  
PONI-SMITH, VICTORIA  
QUINN, LEIGH  
REYES, ANDREA

ROBERTSON, JESSICA  
SALAS, ROLANDO  
SCHAETZLE, LINDA  
SCHUELER, HEIDI J  
SHAW, BOBBI J  
SILL LAVALLEY, PATRICIA R  
SIMMONS, ROBERT C  
STEWART, CLAUDIA A  
STEWART, DOROTHY J  
TILLMAN, MARVIN R  
VETTER, LINDA A  
WADSWORTH, REGINA M  
WALLACE, NICOLE  
WATKINS, WILLIAM  
WOODCOCK, BETTY A  
YARMOLIK GIBBS, IRYNA S

**BMMS**

ANDRIST, KIM K  
BIETH, JUDY  
CASTANEDA, ANGIE  
DECKER, TERESA A  
DEHEER, PAULA J

DIETRICH, ARLENE  
FAIRCHILD, CHRISTOPHER  
HOOVER, KIMBERLY  
LINDBERG, DARLA D  
LONG, ELIZABETH A

REARDON, MICHAEL  
RUSHTON, ELIZABETH  
SECHLER, LYNNE  
WAMELING, JAMES

## CSES

ALBRIGHT, CAROL  
BAILEY, TERESA K  
BALDWIN, ROBERTA  
BISSEGER, GLENNA L  
BLACKWELL, ASHLY  
BROXMEYER, MICHELLE  
BURGES, PATRICIA M  
BUSK, LAURIE A  
CASPERSON, BRONTE J

COOK, ALBERTA J  
COPELAND, LUANN  
FRANK, DEBORAH A  
GOMEZ, ELBA Y  
HERRING, KARRIE D  
HAREN, JUDITH  
KLEINMAN, STEVEN  
NICHOLAS, WILLIAM P  
PACHECO, MARGARET  
TANNER, JOYCE

TAPIA, SANDRA M  
TOM, ANITA  
TRUJILLO, DAWN M  
VAUGHN, DENISE E  
WILLIAMS, JENNIFER J  
WILLIAMS, KERI L  
WILLIAMSON, EUAL D

## DO

BERARDI, ROBIN  
CHALCRAFT, STEVEN  
DIAZ, MARY M  
DONALDSON, RENITA  
FAIRCHILD, KATHERINE T  
GARCIA, ANTHONETTE  
GARRIPEE, ROSELLA

GOLLEHER, JANET  
GUSTAFSON, PANDORA  
JOHNSON, KENNETH C  
KONECNY, PEGGY L  
LIADIS, SONYA D  
LIEBMAN, HOWARD M  
LIUZZO, PAMELA

MARCUS, STACY L  
MASON, SHARON  
NAVILLE, PATRICIA K  
PIMENTEL, HUMBERTO  
TAGO, TOY  
WALTER, MEMARIE

## GHMS

APOLINAR, JUANITA I  
BROWNBRIDGE, PEGGY  
CAREY, ANN M  
CLARK, SANDRA  
FRONDA, JODI L  
GRACE, LINDA L  
HARGROVE, ALLISON F  
JOLLY, RENEE D

KENNER, RICHARD  
LYON, LOIS M  
MARCH, VERONICA  
MINKLEY, CECELIA S  
MOORE, LESLIE A  
NELSON, REX  
OSKERSON, DENISE  
PETRO, BRENDA J

RENTERIA, ELISA C  
SAWYER, DAVID  
SMITH, TANYA A  
SORIANO, MARY  
TIMM, KATHERINE  
VALLELY, NANCY C

## GES

BALDWIN, CHARLES  
BELL, SVETLANA  
CINADR, CHRISTINE  
COLDIRON, NOREEN  
CONWAY, NANCY K  
COSTANZI, STACY  
FARLEE, VERONICA E  
FARNSWORTH, WENDY A  
FORCE, HEIDI K

HOFFMAN, BRENDA  
IBARRA, TYRA  
IZYDORCZAK, KAREN A  
KNOX, CHRISTINE  
KRUCEK, TERESE  
MARTINEZ, ESTELLA  
MC DONNELL, SUSAN C  
MONTES, GUADALUPE  
POTEAT, REAGAN

PRECIADO, BEATRICE  
ROBERTS, DIANE L  
SMITH, PATRICIA  
SWAINE, JESSICA

## HES

ATHEY, TERRIA  
BEE, KARYN  
BIRR, SARA

CHATTERSON, CATHRYN  
CHAVEY, DONNA J  
CHAVEZ, MELINDA R

CHISHOLM, JULIE  
CLEAVES, FAITH B  
HARNISH, AUDREY J

JAQUES, LAURIE  
JOHNSON, ANNA  
JUAREZ, LENA  
KROB, TIMOTHY A  
MILLER, PENNY L  
MORALES, CARLA

MUNOZ, MARIA  
PARDO, MARY T  
REMAKEL, HEIDI A  
RIVENES, KAREN C  
ROUSE, HOWARD  
ROUSE, KATHY JEAN

TAYLOR, JENNIFER  
UNDERWOOD, DONALD  
WALLACE, PHILLINA L  
WHEELER, DEBORAH L  
WOOD, AUNDREA M

## LVES

BABCOCK, MELISSA  
BELFUS, BARBARA A  
BOUTIN, CYNTHIA D  
BUDIN, LEORA M  
CHERHONIAK, JOYCE  
CHMIELEWSKI, BETTEANN L  
COOLEY, REBECCA L  
DAVIS, SHAREE  
DITTBRENNER, CAROL

ECKLE, CHRISTINA L  
FIEDLER, MARIE  
FILES, ROBERT A  
HUNSINGER, MARY  
LINDSA Y, PHYLLIS D  
LYON, LEANNA  
MC MILLAN, TERESA M  
MORAN, OLGA M  
PETERS, PATRICIA L

RITTENBERRY, KATHERINE  
RODRIGUEZ, ROSIE  
SAIZ, HELEN  
TARR, ROBIN  
THOMAS, MARGARET  
WAGNER, BENN  
WALKER, COLLEEN  
WOOD, ADIEREN

## LTS

BETLAN, KRISTY  
DAVIS, KATHRYN  
DES JARLAIS, BOBBI JO  
FRANK, JEREMIAH J  
FUENTES, VIRGINIA  
GARCIA, ROGER L  
GOODMAN, PENELOPE R  
HARRIS, DIANE S

HARTSHORN, TAMI M  
HERMAN, TERESA  
HERNANDEZ, JEANNE M  
KESL, JENNIFER  
PATIWAEL, JOHN  
POND, JAMES  
RHODEN, PAULA  
ROBINSON, BONNIE

RUSSO, JOHN F  
SCHMIDT, THERESE M  
SICKLER, CLAIRE R  
VALTIERRA, GLORIA E  
WOOLLEY, WENDY  
WACHS, ELAINE M

## MVES

ANDREASKY, LINDSEY  
ARMSTRONG, TAMARA T  
ASBURY, THERESA A  
BYRD, KELLY  
CASTRO, MARIA O  
DELAMATER, JENNIFER  
DOLHYJ, BIRGIT A  
DUNCANSON, DEBBI L  
DYER-HURDON, JAMES  
EDWARDS, JESSICA  
FISK, HEIDI A  
FRANK, GERALD L  
GAUR, MANJU

GRINTER, SHELBY C  
HARMON, CYNTHIA M  
HUGHBANKS, JANIA D  
JEFFRIES, DANICA  
KANE, STEVEN A  
KENNISTON, APRIL K  
KINDE, JOYCE A  
KING, JAIMIE  
KLOTZBACH, NOVALENE  
KONRADY, SHANNON  
KUHNKE, KELCIE J  
LATTA, CRYSTAL L  
LERETTE, AIMEE

LINDLEY, DEBORAH L  
MATHENY, LEAH  
MATHESON, JOAN  
MC FADDEN, DENISE L  
MEDRANO, TERESA L  
PALACIOS, SANDRA G  
PETERSON, LUPE E  
PONTE, SUSAN  
RENTSCHLER, LORI  
REYNOLDS, SUSAN M  
ROMNEY, CRYSTAL D  
RUGGIERO, KAREN L  
SEBRING, LAURIE J

TAYLOR, JOHN  
WARD, SUSAN M

WHORTON, DONNA L  
WOHLWEND, JAMI S

## SSO

ARNTZEN, JEANNETTE  
DARLEY, APRIL  
DUCHARME, SYLVA  
HEITZMAN, DEANNE  
KING, CARRIE  
MARION, KATHRYN  
MYERS, DARCEY  
OTT, KRISTIN  
VAN DRIEL, PAM

## TRANSPORTATION

AINSWORTH, JAMES  
BERGMAN, LISA E  
BERRY, TIMOTHY (MAINT)  
BLEDSOE, WILLIAM T  
BROWN, DAWN M  
BRUMUND, RANDY M  
BUTTLER, CHERIE  
CARBAJAL, ABELINO  
(MAINT)  
CILANO, LUCAS A  
DANCEY, CHERYL A  
DAVIS, LARRY  
DOMINGUEZ, RALPH  
DORGAN, THOMAS  
DUNN, CAROL A  
EHRlich, MARIA ELENA  
EIKENBERRY, KURT  
FOX, KENNETH C JR  
FRANKLIN, ANTHONY  
GARCIA, YADIRA  
GIRARD, CYNTHIA L  
GREENBLATT, LAURENA A  
HELLBORN, TIMOTHY P  
HENZE, GARY  
HJELMSTROM, ROBERT W  
IBARRA, GILBERT  
JONES, ROBIN L

KENOYER, NANCY  
KISER, STELLA A  
LAWRENCE, KRISTEN E  
LEACH, SANDRA S  
LEYBOLDT, ELLEN  
MATA, RACHELE  
MC KENNA, DANIEL  
MURPHY, KEN  
MUYLLE, KAREN R  
NICHOLSON, LISA A  
ORR, EDWARD  
PAMER, FRED F  
PETERS, KEVIN D (MAINT)  
RAMIREZ, ARTHUR R  
RAMIREZ, BRANDON  
RAMIREZ, CELINA M  
RAMIREZ, MANUEL (MAINT)  
RICKETTS, DOUGLAS P  
RICKMAN, CAROL A  
RICKMAN, GEORGE  
RIGGS, HEATHER A  
RUBIEN, DEBRA K  
RUBIEN, ROGER A  
SCHICK, TERESA A  
SCHMOLDT, LAWRENCE W  
STALLARD, WAYNE

THOMAS, TERRY  
TIRADO, MARION R  
TIRADO, PEGGY L  
VARNEY, RICHARD  
VILLAIN, LAURIE A  
WAGNER, CHARLES  
WARD, ROBERT  
WILSON, WILLIAM P (MAINT)  
WOOD, KATHRYN L  
WURTZ, JOHN

**PERSONNEL**  
**Item 11C.**

**Unpaid LOA**  
**(Carney)**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # 11C  
FROM: Dr. Paul H. Stanton, Superintendent, and Dan Streeter, Reading  
Director of Human Resources  
DATE: May 14, 2013 Discuss X  
SUBJECT: Approval for an unpaid leave of absence for certified Action X  
employee Marilyn Carney

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OBJECTIVE: Goal # Personnel

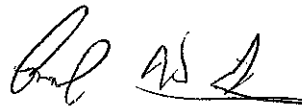
SUPPORTING DATA:

SUMMARY & RECOMMENDATION:

It is recommended that the Governing Board:

*Move to approve a one year unpaid leave of absence for certified employee Marilyn Carney.*

Approved for transmittal to the Governing Board:



Dr. Paul H. Stanton, Superintendent

*Questions should be directed to: Dan Streeter @ 759-4006*

**PERSONNEL**  
**Item 11D.**

**Unpaid LOA**  
**(Lombardi)**

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board Item # 110  
FROM: Dr. Paul H. Stanton, Superintendent, and Dan Streeter, Reading  
Director of Human Resources  
DATE: May 14, 2013 Discuss X  
SUBJECT: Approval for an unpaid leave of absence for certified Action X  
employee June Lombardi

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OBJECTIVE: Goal # Personnel

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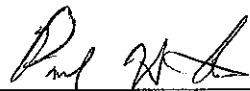
SUPPORTING DATA:

**SUMMARY & RECOMMENDATION:**

It is recommended that the Governing Board:

*Move to approve a one year unpaid leave of absence for certified employee June Lombardi.*

Approved for transmittal to the Governing Board:

  
\_\_\_\_\_  
Dr. Paul H. Stanton, Superintendent

*Questions should be directed to: Dan Streeter @ 759-4006*

# PERSONNEL

## Item 11E.

### Unpaid LOA

(Paffumi)

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board    Item # 11E  
FROM: Dr. Paul H. Stanton, Superintendent, and Dan Streeter,    Reading  
Director of Human Resources  
DATE: May 14, 2013    Discuss X  
SUBJECT: Approval for an unpaid leave of absence for certified    Action X  
employee Ronald Paffumi

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OBJECTIVE: Goal # Personnel

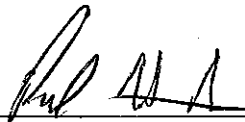
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SUPPORTING DATA:

**SUMMARY & RECOMMENDATION:**

It is recommended that the Governing Board:

Approved for transmittal to the Governing Board:

  
\_\_\_\_\_  
Dr. Paul H. Stanton, Superintendent

*Questions should be directed to: Dan Streeter @ 759-4006*

# PERSONNEL

## Item 11F.

### Termination (Halliburton)

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board    Item # 11F  
FROM: Dr. Paul H. Stanton, Superintendent, and    Reading  
      Dan Streeter, Director of Human Resources  
DATE: May 14, 2013    Discuss X  
SUBJECT: Approval to Terminate Classified At-Will Work    Action X  
          Agreement for Cathern Halliburton

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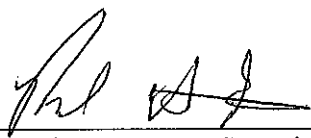
OBJECTIVE: Goal # Personnel

SUPPORTING DATA:

SUMMARY & RECOMMENDATION:

It is recommended that the Governing Board:  
*Move to approve the termination of classified at-will Preschool Aide Cathern Halliburton effective May 14, 2013.*

Approved for transmittal to the Governing Board:

  
\_\_\_\_\_  
Dr. Paul H. Stanton, Superintendent

*Questions should be directed to: Dan Streeter @ 759-4006*

# PERSONNEL

## Item 11G.

# Termination

(Eckel Winsor)

**HUMBOLDT UNIFIED SCHOOL DISTRICT**

TO: Humboldt Unified School District Governing Board      Item # 11G  
FROM: Dr. Paul Stanton, Superintendent,      Reading  
         and Dan Streeter, Director of Human Resources  
DATE: May 14, 2013      Discuss X  
SUBJECT: Administrative recommendation to dismiss Teacher      Action X  
         Robin Eckel Winsor, subject to her right to a hearing

---

OBJECTIVE: Goal # 4 Personnel

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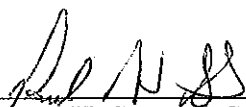
SUPPORTING DATA:

**SUMMARY & RECOMMENDATION:**

Move that the Governing Board:

1. Acknowledge that the Superintendent has presented charges of dismissal for cause for Teacher Robin Eckel Winsor. The Superintendent is directed on behalf of the Governing Board to notify Robin Eckel Winsor of the charges in a letter to be delivered to Ms. Winsor;
2. Dismiss Robin Eckel Winsor from her employment with the district upon the expiration of ten days from the date of her receipt of the statement of charges, subject to her right to a hearing; and
3. Authorize the Superintendent, in the event of an appeal by Robin Eckel Winsor, to appoint an independent hearing officer in accordance with Arizona law.

Approved for transmittal to the Governing Board: \_\_\_\_\_

  
Dr. Paul H. Stanton, Superintendent

*Questions should be directed to: Dan Streeter @ 759-4006*