

**ANNUAL FINANCIAL REPORT**

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2019

SIGNATURE/DATE
[Signature] 10/14/19
[Signature] 10/14/19
[Signature] 10/14/19

SIGNATURE/DATE
Carol Anne Teague
Anthony Lozano
Lori Drake

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on
10-15-19 contain(s) the data for the AFR described above.
Date

[Signature]
Superintendent Signature

Mike Westcott
Superintendent (Typed Name)

Lynn Leonard
District Contact Employee

[Signature]
Business Manager Signature

Lynn Leonard
Business Manager (Typed Name)

928-592-2182
Telephone Number

lleonard@muhs.com
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 7,861,500
2. Classroom Site Funds (from page 3, line 49)	\$ 700,528
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 343,818

DISTRICT NAME Mingus Union High School District #04

COUNTY Yavapai

CTDS NUMBER 130504000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
1140 Penalties and Interest on Taxes
1280 Revenue in Lieu of Taxes
1311 Tuition from Individuals Excluding Summer School
1312 Tuition from Individuals for Summer School
1320 Tuition from Other Arizona Districts
1330 Tuition from Out-of-State Districts
1340 Tuition from Other Private Sources (Other than Individuals)
1350 Tuition from Other Government Sources Within Arizona
1360 Tuition from Other Government Sources Outside Arizona
1410 Transportation Fees from Individuals
1420 Transportation Fees from Other Arizona Districts
1430 Transportation Fees from Out-of-State Districts
1440 Transportation Fees from Other Private Sources (Other than Individuals)
1450 Transportation Fees from Other Government Sources Within Arizona
1460 Transportation Fees from Other Government Sources Outside Arizona
1500 Investment Income

Other (Specify) (2) Refund Prior Year Expenses and Govt. Excise Taxes

Subtotal (lines 2-19)

2000 Intermediate

2110 County School Fund
2120 County Equalization Assistance
2210 Special County School Reserve Fund

Other (Specify)

Subtotal (lines 21-24)

3000 State

3100 Unrestricted
3110 State Equalization Assistance
3120 Additional State Aid

Other (Specify)

Subtotal (lines 26-29)

4000 Federal

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

Other (Specify)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds

5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 334,112	(338,443)	355	1,312	129,706
2. 4,559,382	563,567	0		1,856,067
3. 0				
4. 2,373	293	0		1,241
5. 0	0			0
6. 0	0			0
7. 330,161	22,686			50,720
8. 0	0			0
9. 0	0			0
10. 0	0			0
11. 0	0			0
12. 0	0			0
13. 0	0			0
14. 0	0			0
15. 0	0			0
16. 0	0			0
17. 0	0			0
18. (269)	1,962	(130)	0	20,600
19. 3,164	0	0	0	(1)
20. 4,894,811	588,508	(130)	0	1,928,627
21. 0	0			
22. 374,555	41,617			
23. 0	0			
24. 0	0			
25. 374,555	41,617			
26. 62,823	0			
27. 1,073,565	119,285			
28. 1,093,662	121,518			
29. 0	0			0
30. 2,230,050	240,803			0
31. 0				
32. 0				
33. 0				
34. 0				
35. 0				
36. 0				0
37. 0				0
38. 7,499,416	870,928	(130)	0	1,928,627
39. 0			198,000	0
40. 0	0	0	0	0
41. 0	0	0	0	0
42. 7,833,528	532,485	225	199,312	2,058,333
43. 7,861,500	343,818	0	197,226	1,902,075
44. 0	0	0	0	0
45. 7,861,500	343,818	0	197,226	1,902,075
46. (27,972)	188,667	225	2,086	156,258

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/18.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$903

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures o \$1,902,075

DISTRICT NAME Mingus Union High School District #04COUNTY YavapaiCTDS NUMBER 130504000**MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual	
							Budget	Actual	Prior Year Actual		
100 Regular Education											
1000 Instruction	1.	2,293,464	829,215	33,023	51,001	989	3,305,446	3,207,692	2,775,026	15.6%	1.
2000 Support Services											
2100 Students	2.	239,071	92,465	18,613	4,833	0	512,774	354,982	316,659	12.1%	2.
2200 Instructional Staff	3.	129,207	52,399	20,433	1,685	425	220,893	204,149	200,440	1.9%	3.
2300 General Administration	4.	154,982	34,161	74,336	768	2,074	301,115	266,321	332,105	-19.8%	4.
2400 School Administration	5.	214,942	66,009	10,176	22,673	2,316	333,062	316,116	236,107	33.9%	5.
2500 Central Services	6.	251,145	75,678	55,785	16,208	14,113	371,536	412,929	393,762	4.9%	6.
2600 Operation & Maintenance of Plant	7.	305,240	149,172	264,353	272,097	1,629	987,141	992,491	905,391	9.6%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	8,600	1,975	6,082	0	0	20,000	16,657	5,480	204.0%	9.
610 School-Sponsored Cocurricular Activities	10.	42,394	8,623	0	0	1,578	0	52,595	561	9275.2%	10.
620 School-Sponsored Athletics	11.	177,773	31,183	21,874	14,650	19,753	220,829	265,233	223,257	18.8%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	3,816,818	1,340,880	504,675	383,915	42,877	6,272,796	6,089,165	5,388,788	13.0%	14.
200 and 300 Special Education											
1000 Instruction	15.	733,050	250,924	45,168	47,187	9,818	1,165,251	1,086,147	896,739	21.1%	15.
2000 Support Services											
2100 Students	16.	152,720	43,764	11,280	1,076	0	149,954	208,840	242,201	-13.8%	16.
2200 Instructional Staff	17.	18,709	4,925	1,585	0	5,097	0	30,316	20,686	46.6%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0	0	0	342	0	0	342	254	34.6%	19.
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	904,479	299,613	58,033	48,605	14,915	1,315,205	1,325,645	1,159,880	14.3%	24.
400 Pupil Transportation	25.	263,620	77,579	9,296	64,925	0	433,820	415,420	389,838	6.6%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	24,400	6,870	0	0	0		31,270	31,652	-1.2%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	24,400	6,870	0	0	0	31,652	31,270	31,652	-1.2%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	5,009,317	1,724,942	572,004	497,445	57,792	8,053,473	7,861,500	6,970,158	12.8%	32.

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	144,315										
Interest Income and Other Revenues	2.	(17)										
Total Revenues (lines 1 and 2)	3.	144,298										
Expenditures												
100 Regular Education												
1000 Instruction	4.		86,108	17,368				117,827	103,476	86,906	19.1%	
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		86,108	17,368				117,827	103,476	86,906	19.1%	
200 and 300 Special Education												
1000 Instruction	8.		25,920	5,312				39,324	31,232	29,101	7.3%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		25,920	5,312				39,324	31,232	29,101	7.3%	
Other Programs (Specify)												
1000 Instruction	12.		0					0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	8,031	144,298	112,028	22,680		0	157,151	134,708	116,007	16.1%	17,621
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	288,629										
Interest Income and Other Revenues	18.	4,748										
Total Revenues (lines 17 and 18)	19.	293,377										
Expenditures												
100 Regular Education												
1000 Instruction	20.		182,889	36,889				240,666	219,778	179,949	22.1%	
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		182,889	36,889				240,666	219,778	179,949	22.1%	
200 and 300 Special Education												
1000 Instruction	24.		54,717	11,216				80,093	65,933	61,744	6.8%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 24-26)	27.		54,717	11,216				80,093	65,933	61,744	6.8%	
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	21,699	293,377	237,606	48,105		0	320,759	285,711	241,693	18.2%	29,365
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	288,629										
Interest Income and Other Revenues	34.	4,624										
Total Revenues (lines 33 and 34)	35.	293,253										
Expenditures												
100 Regular Education												
1000 Instruction	36.		179,303	36,167	0	0		228,929	215,470	182,956	17.8%	
2100 Support Services - Students	37.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		179,303	36,167	0	0		228,929	215,470	182,956	17.8%	
200 and 300 Special Education												
1000 Instruction	40.		53,643	10,996	0	0		71,197	64,639	63,868	1.2%	
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 40-42)	43.		53,643	10,996	0	0		71,197	64,639	63,868	1.2%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.		0		0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	17,110	293,253	232,946	47,163	0	0	300,126	280,109	246,824	13.5%	30,254
Total Classroom Site Funds (lines 16, 32, and 48)	49.	46,840	730,928	582,580	117,948	0	0	778,036	700,528	604,524	15.9%	77,240

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	(17)
Other Revenues	0
Total Interest Income and Other Revenues	(17)

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	134,709
Total Expenditures - Actual	134,708
Difference	1

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	4,748
Other Revenues	0
Total Interest Income and Other Revenues	4,748

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	285,711
Total Expenditures - Actual	285,711
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	4,624
Other Revenues	0
Total Interest Income and Other Revenues	4,624

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	280,108
Total Expenditures - Actual	280,109
Difference	(1)

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	144,565	18,766			0	225,000	163,331	42,855	281.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	2,676	0	14,525			0	20,200	17,201	23,935	-28.1%
2300, 2400, 2500, 2900 Administration	4.	8,028		64,014		0	0	47,400	72,042	68,813	4.7%
2600 Operation & Maintenance of Plant	5.	0		0			78,422	71,801	78,422	79,325	-1.1%
2700 Student Transportation	6.	0		1,447			0	42,000	1,447	2,895	-50.0%
3000 Operation of Noninstructional Services	7.	0		11,375			0	22,910	11,375	0	--
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	231,000	-100.0%
5000 Debt Service	9.				0	0		77,792	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	10,704	144,565	110,127	0	0	78,422	507,103	343,818	448,823	-23.4%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 Actual

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Total Fund Expenditures	1.	507,103	343,818	322,000	197,226	0	0	0	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	0	0	0	0	0	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	57,000	0	0	0	0	0	6.
673X Furniture and Equipment	7.	0	36,614	153,000	121,661	0	0	0	0	7.
673X Vehicles	8.	0	0	0	0	0	0	0	0	8.
673X Technology-Related Hardware and Software	9.	110,000	73,514	0	72,123	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	48,113	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	30,309	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	110,000	188,550	210,000	193,784	0	0	0	0	12.
Total amounts reported on lines 2 through 11 above for:										
Renovation	13.	0	0	57,000	0			0		13.
New Construction	14.	0	0	0	0	0		0		14.
Other	15.	110,000	188,550	153,000	193,784	0		0		15.
Total (lines 13-15)	16.	110,000	188,550	210,000	193,784	0	0	0	0	16.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	0
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$2,547,254
Buildings and Improvements	\$27,204,311
Furniture, Equipment, Vehicles, and Technology	\$6,159,640
Construction in Progress	\$
Total	\$35,911,205

DISTRICT NAME Mingus Union High School District #04

COUNTY Yavapai

CTDS NUMBER 130504000

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
374 E-Rate
378 & 699 Impact Aid and Federal Impact Aid (Construction)
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	8,003	207,517	(10,250)	25,000	205,159	111	1.
2.	60	22,950	(1,147)	58,000	22,950	(1,087)	2.
3.	0	1,728	0	0	1,728	0	3.
4.	0	0	0	0	0	0	4.
5.	0	6,371	0	6,000	6,371	0	5.
6.	0	10,333	(731)	0	9,602	0	6.
7.	0	0	0	0	0	0	7.
8.	15	236,969	(9,260)	220,000	220,228	7,496	8.
9.	0	0	0	0	0	0	9.
10.	0	0	0	0	0	0	10.
11.	0	0	0	0	0	0	11.
12.	18,515	83,200	(279)	75,000	93,927	7,509	12.
13.	0	0	0	0	0	0	13.
14.	0	0	0	0	0	0	14.
15.	9,028	15,671	0	150,000	5,250	19,449	15.
16.	0	0	0	0	0	0	16.
17.	93,175	106,001	0	120,000	103,906	95,270	17.
18.	128,796	690,740	(21,667)	654,000	669,121	128,748	18.

STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
457 Results-based Funding
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	40	37,353	0	36,000	37,354	39	19.
20.	0	0	0	0	0	0	20.
21.	0	0	0	0	0	0	21.
22.	0	0	0	0	0	0	22.
23.	0	0	0	0	0	0	23.
24.	0	0	0	0	0	0	24.
25.	0	0	0	0	0	0	25.
26.	6,750	10,830	0	0	3,641	13,939	26.
27.	0	0	0	0	0	0	27.
28.	0	0	0	0	0	0	28.
29.	11,522	93,040	0	25,000	104,562	0	29.
30.	18,312	141,223	0	61,000	145,557	13,978	30.
31.	147,108	831,963	(21,667)	715,000	814,678	142,726	31.

Total Federal and State Projects (lines 18 and 30)

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

OTHER FUNDS

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
020 Instructional Improvement	1.	35,565	59,514		86,000	65,869	29,210	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 Structured English Immersion (1)	3.	0	51,245	0	51,200	51,245	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	0	0	0	0	0	0	5.
515 Civic Center	6.	38,883	61,417	0	35,000	45,101	55,199	6.
520 Community School	7.	0	0	0	0	0	0	7.
525 Auxiliary Operations	8.	252,561	200,764	2,587	166,000	139,795	316,117	8.
526 Extracurricular Activities Fees Tax Credit	9.	132,380	111,218	(2,587)	95,000	82,645	158,366	9.
530 Gifts and Donations	10.	166,223	21,410	0	20,000	35,890	151,743	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	4,699	2,880	9,074	4,700	10,963	5,690	14.
555 Textbooks	15.	698	9	0	0	707	0	15.
565 Litigation Recovery	16.	299	2,524	0	0	1,239	1,584	16.
570 Indirect Costs	17.	73,037	749	21,667	25,000	32,719	62,734	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	0	147,615	0	0	63,023	84,592	20.
590 Grants and Gifts to Teachers	21.	5,800	0	0	0	5,800	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	193	350,956	0	376,595	255,223	95,926	23.
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0	24.
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0	25.
660 Condemnation	26.	0	0	0	0	0	0	26.
665 Energy and Water Savings	27.	0	0	0	0	0	0	27.
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0	28.
691 Building Renewal Grant	29.	30	0	0	0	30	0	29.
695 New School Facilities	30.	0	0		0	0	0	30.
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0	31.
850 Student Activities	32.	226,355	208,908			162,627	272,636	32.
Other Yavapai Apache & Insurance W/H	33.	109,925	58,283	0	81,500	48,556	119,652	33.
INTERNAL SERVICE FUNDS 950-989								
9 Self Insurance	1.			0	0		0	1.
955 Intergovernmental Agreements	2.	20,297	36,865	0	19,173	19,173	37,989	2.
9 OPEB	3.			0	0		0	3.
9	4.			0	0		0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0	1,261	1.
Class Size Reduction	0		2.
Dropout Prevention Programs	43,000	19,642	3.
Instructional Improvement Programs	43,000	44,966	4.
Total Expenditures (lines 1-4)	86,000	65,869	5.
Total Expenditures from the Accounting Data		65,869	6.

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

DISTRICT NAME Mingus Union High School District #04

COUNTY Yavapai

CTDS NUMBER 130504000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2018	\$11,225,000	1.
2. Bonds issued during FY 2019	0	2.
3. Bonds retired during FY 2019	(1,556,000)	3.
4. Bonds Outstanding, June 30, 2019	\$9,669,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates		
a. Primary	\$283,737,698	Tax Rate 1.9843
b. Secondary	\$352,476,301	Tax Rate 0.9122
2. Number of Schools		1
3. Actual Days in Session		180
4. Area of School District (Square Miles)		510

(Report this WHETHER OR NOT district changed boundaries in FY 2019)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$5,713,516
2. Classroom Supplies (Function 1000, Object Code 6600)	\$426,009
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,055,399
4. Support Services—Students (Function 2100)	\$821,899
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,220,954
6. Total Current Expenditures	\$10,237,777
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$617,863
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$9,619,914

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$
2. Bond funds	\$
3. Other funds, except for any employee retirement funds	\$

H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2019	\$46,457
2. Average salary of all teachers employed in FY 2018	\$42,208
3. Increase in average teacher salary from prior year	\$4,249
4. Percentage increase	10.1%

Comments on Average Salary Calculation (Optional):

These amounts do not include Proposition 301 or stipends. If Proposition 301 was included the average salary for FY2019 would be \$55,907.

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

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

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

GRADE													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
													0
													0
													0
0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

1. Total All Disability Classifications

2. Gifted Education

3. Remedial Education

4. ELL Incremental Costs

5. ELL Compensatory Instruction

6. Vocational and Technological Education (non-CTED)

7. Career Education

8. Career Technical Education (CTED programs in 300 rang

9. Total (lines 1-8)

10. IEP required pupil transportation costs
coded within Program 400

PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
814,719	726,005
0	
0	
0	
0	
0	
0	
500,486	599,640
1,315,205	1,325,645

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund

2. Federal Audit Expenditures - All Funds

BUDGET	ACTUAL
29,650	30,600
7,150	6,530

1.
2.

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)

Actual Expenditures made in FY 2019 \$ 0

F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts

for high school students only (objects 6561 & 6565)

2. Tuition to Other Arizona Districts

for all other students (objects 6561)

3. Tuition to Out-of-State Districts

for high school students only (objects 6562 & 6565)

4. Tuition to Out-of-State Districts

for all other students (objects 6562)

Non-Type 03 Districts

5. Tuition to Other Arizona Districts (object 6561)

6. Tuition to Out-of-State Districts (object 6562)

All Districts

7. Tuition to Private Schools (object 6563)

8. Tuition to Ed Services\Coops\IGAs (object 6564)

9. Tuition Other (object 6569) (1)

10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
21,470			21,470
			0
79,560			79,560
			0
750			750
101,780	0	0	101,780

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

		Programs 100-630										Programs 700-900		
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)		
Funds 001-799 (excluding 575)												Total		
1000 Instruction	1.	4,151,364	1,408,292	175,331	426,261	178,775	6,491				97,694	0	6,444,208	1.
2000 Support Services														
2100 Students	2.	521,396	165,886	131,085	6,208	9,972	0				0	0	834,547	2.
2200 Instructional Staff	3.	257,628	86,029	91,995	1,849	7,212	8,683				0	0	453,396	3.
2300 General Administration	4.	154,982	34,161	146,162	3,884	2,680	2,074	0			0	0	343,943	4.
2400 School Administration	5.	214,942	66,009	14,089	32,423	5,343	16,121				0	0	348,927	5.
2500, 2900 Central Services, Other	6.	255,595	77,570	74,502	24,430	66,847	56,778			68	0	0	555,790	6.
2600 Operation and Maintenance of Plant	7.	305,945	149,284	368,212	277,565	83,712	1,629				0	0	1,186,347	7.
2700 Student Transportation	8.	265,472	77,842	19,733	65,091	1,447	0				0		429,585	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	115,108	45,846	6,476	97,499	14,109	2,011				0	0	281,049	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											0	0	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
4000 Facilities Acquisition and Construction	13.	0	0	0	0	40,601	0				0	0	40,601	13.
5000 Debt Service	14.								1,535,000	366,825		0	1,901,825	14.
Total (lines 1-14)	15.	6,242,432	2,110,919	1,027,585	935,210	410,698	93,787	0	1,535,000	366,893	97,694	0	12,820,218	15.

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	2,678,103	52,388		26,260	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	815,074	21,329			2.
3. Vocational Education and CTED (Programs 270, 300-399, and 540)					3.
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	24,400				4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	11,500				5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for instruction (Function 1000, Object 6640)	180,756	6.
7. Number of FTE-Certified Teachers	62	7.
8. Number of FTE-Contract Teachers	0	8.

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	7,547	1.
2. 6620-6629 Energy	197,977	2.

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0	1.
2. 6870 Pass-through Payments	0	2.
3. 6880 Sub-awards	0	3.

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

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

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	40,601	3.
4. Total (lines 1-3)	40,601	4.
5. 6450 Construction	0	5.

Technology (Funds 001-799 excluding 575, All Functions)

1. 6531 Telecommunications	40,005	1.
2. 6650 Supplies-Technology-Related	4,929	2.
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	49,149	3.
4. Subtotal (Lines 1-3)	94,083	4.
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	144,755	5.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

130504000

I certify that the Annual Financial Report of Mingus Union High School District, Yavapai County, for fiscal year 2019 was approved by the Governing Board on 10-14, 2019, and that the complete Annual Financial Report may be reviewed by contacting Lynn Leonard at the District Office, telephone 928-634-2941, during normal business hours.

Avg. Daily Membership

2018

2019

Attending

1,180.387

1,195.780

2019 Tax Rates:

Primary

Secondary

1.9843

0.9122

Rev. 9/19 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				6,272,796	6,089,165	
Special Education				1,315,205	1,325,645	
Pupil Transportation				433,820	415,420	
Desegregation				0	0	
Dropout Prevention Programs				31,652	31,270	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	334,112	7,499,416	0	8,053,473	7,861,500	(27,972)
Classroom Site Funds	46,840	730,928		778,036	700,528	77,240
Instructional Improvement	35,565	59,514		86,000	65,869	29,210
Unrestricted Capital Outlay	(338,443)	870,928	0	507,103	343,818	188,667
Adjacent Ways	355	(130)	0	0	0	225
Bond Building	1,312	0	198,000	322,000	197,226	2,086
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	128,796	690,740	(21,667)	654,000	669,121	128,748
State Projects	18,312	141,223	0	61,000	145,557	13,978
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	51,245	0	51,200	51,245	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	0	0	0	0	0	0
Food Service	0	0	0	0	0	0
Civic Center	38,883	61,417	0	35,000	45,101	55,199
Community School	0	0	0	0	0	0
Auxiliary Operations	252,561	200,764	2,587	166,000	139,795	316,117
Extracurricular Activities Fees	132,380	111,218	(2,587)	95,000	82,645	158,366
Gifts and Donations	166,223	21,410	0	20,000	35,890	151,743
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
Facility Opening	0	0	0	0	0	0
Insurance Proceeds	4,699	2,880	9,074	4,700	10,963	5,690
Textbooks	698	9	0	0	707	0
Litigation Recovery	299	2,524	0	0	1,239	1,584
Indirect Costs	73,037	749	21,667	25,000	32,719	62,734
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	147,615	0	0	63,023	84,592
Grants and Gifts to Teachers	5,800	0	0	0	5,800	0
Advertisement	0	0	0	0	0	0
Career Technical Education	193	350,956	0	376,595	255,223	95,926
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	129,706	1,928,627	0	1,800,000	1,902,075	156,258
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	30	0	0	0	30	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	226,355	208,908			162,627	272,636
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	20,297	36,865	0	19,173	19,173	37,989
OPEB	0	0	0	0	0	0
Other Funds	109,925	58,283	0	81,500	48,556	119,652

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes		Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
									Budget	Actual
Structured English Immersion Fund 071										
Revenues										
3200 Restricted Revenue from State Sources	1.	51,245								
1500 Investment Income	2.	0								
Total Revenues (lines 1 and 2)	3.	51,245								
Expenditures										
1000 Instruction	4.		39,200	12,045	0	0	0	0	51,200	51,245
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	0
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0
2300 General Administration	7.		0	0	0	0	0	0	0	0
2400 School Administration	8.		0	0	0	0	0	0	0	0
2500 Central Services	9.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0
2700 Student Transportation	11.		0	0	0	0	0	0	0	0
2900 Other	12.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	13.	51,245	39,200	12,045	0	0	0	0	51,200	51,245
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14.	0								
1500 Investment Income	15.	0								
Total Revenues (lines 14 and 15)	16.	0								
Expenditures										
1000 Instruction	17.		0	0	0	0	0	0	0	0
2000 Support Services										
2100 Students	18.		0	0	0	0	0	0	0	0
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0
2300 General Administration	20.		0	0	0	0	0	0	0	0
2400 School Administration	21.		0	0	0	0	0	0	0	0
2500 Central Services	22.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0
2700 Student Transportation	24.		0	0	0	0	0	0	0	0
2900 Other	25.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0

DISTRICT NAME Mingus Union High School District #04

COUNTY Yavapai

CTDS NUMBER 130504000

FOOD SERVICE

BEGINNING FUND BALANCE (1)
REVENUES

	FUND 510	
	ACTUAL	
1.	70,305	1.
2.	743	2.
3.	83,629	3.
4.	0	4.
5.	152,525	5.
6.	26,581	6.
7.	263,478	7.
8.	0	8.
9.	333,783	9.

TOTAL REVENUE (lines 2-6)

5000 Other Financing Sources and Fund Transfers-In

TOTAL AVAILABLE (lines 1, 7, and 8)

A. Number of operating months

B. Number of Meals Served

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

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	13,603.00	46,494.00	0.00	0.00
b. Program Adults/Adult Workers	1,082.00	2,091.00	0.00	0.00
c. Other	336.00	2,017.00	14,613.70	0.00
2. Served at Other Locations				
a. Reimbursable Meals Only	0.00	0.00	0.00	0.00
b. Program Adults/Adult Workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

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

Meal Prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.30	
2. Reduced lunch	0.00	0.00	0.40	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	1.50	0.00
5. Paid lunch	0.00	0.00	2.80	0.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program

Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	0

EXPENDITURES

- 6150 Classified Salaries
- 6200 Employee Benefits
- 6400 Purchased Property Services
- 6570 Food Service Management
- 6591 Services Purchased from Other AZ Districts
- 6610 General Supplies (Nonfood Items)
- 6620 Energy
- 6631 USDA Commodities (Excluding Freight)
- 6632 USDA Commodities (Freight Only)
- 6633 Other Food
- 6634 Storage Costs for USDA Commodities
- 6700 Property (Excluding 6731-39)
- 6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
- 6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
- Other Expenditures
- TOTAL EXPENDITURES (lines 10-24)
- 6910 Indirect Costs Transfers-Out
- 6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
- TOTAL EXPENDITURES & OTHER USES (lines 25-27)
- ENDING FUND BALANCE (line 9 minus line 28) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	106,508	8,600	0
11.	43,871	1,975	0
12.	219	0	0
13.	0	0	
14.	0	0	
15.	10,582	0	0
16.	0	0	
17.	26,583		
18.	2,275		
19.	71,004		
20.	0		
21.			0
22.	2,734		11,375
23.	0		0
24.	15,822	6,082	0
25.	245,000	279,598	16,657
26.	0		
27.	0		
28.	279,598		
29.	54,185		

E. Detail of Food Service Management Company Expenditures

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

(1) Includes Food Service Fund revolving account cash balance of

\$0 at 7/1/18 or \$0 at 6/30/19, as applicable.