



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 2013

SIGNATURE/DATE

SIGNATURE/DATE

Blank lines for Superintendent signature and date

Blank lines for Business Manager signature and date

The Annual Financial Report file(s) for FY 2013 uploaded to the Arizona Department of Education's Web site on October 7, 2013 contain(s) the data for the AFR described above. Date

Superintendent Signature

Business Manager Signature

Linda Blosser District Contact Employee

928-535-4729

Telephone Number

lblosser@chevelonbutte.org

E-mail

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, Unrestricted Capital Outlay, and Soft Capital Allocation.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2)

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

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

Subtotal (lines 25-27)

4000 Federal

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

Subtotal (lines 29-35)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	150,222	(27,247)	0	2,025		0 1.
2.	327,548	129,174	0	4,613		0 2.
3.	0					0 3.
4.	2,162	868	0	15		0 4.
5.	0	0				0 5.
6.	0	0				0 6.
7.	0	0				0 7.
8.	0	0				0 8.
9.	0	0				0 9.
10.	0	0				0 10.
11.	0	0				0 11.
12.	0	0				0 12.
13.	0	0				0 13.
14.	0	0				0 14.
15.	0	0				0 15.
16.	0	0				0 16.
17.	1,801	205	0	36		0 17.
18.	0	0	0	0		0 18.
19.	331,511	130,247	0	4,664		0 19.
20.	0	0		0		0 20.
21.	0	0		0		0 21.
22.	0	0		0		0 22.
23.	0	0		0		0 23.
24.	0	0		0		0 24.
25.	0	0		0		0 25.
26.	18,239	7,193		257		0 26.
27.	0	0		0		0 27.
28.	18,239	7,193		257		0 28.
29.	0					0 29.
30.	0					0 30.
31.						0 31.
32.	0					0 32.
33.	0					0 33.
34.	0					0 34.
35.	0					0 35.
36.	0					0 36.
37.	349,750	137,440	0	4,921		0 37.
38.						0 38.
39.	0	0	0	0		0 39.
40.	0	0	0	0		0 40.
41.	499,972	110,193	0	6,946		0 41.
42.	453,996	107,516	0	5,280		0 42.
43.	0	0	0	0		0 43.
44.	453,996	107,516	0	5,280		0 44.
45.	45,976	2,677	0	1,666		0 45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$50 at 7/1/12.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$_____
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$50 at 6/30/13.

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.	0	0	130,814	0	0	128,800	130,814	153,597	-14.8%
2000 Support Services										
2100 Students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0	0	0	2,005	0	0	2,005	0	--
2300 General Administration	4.	5,972	3,435	14,552	1,373	848	16,953	26,180	35,600	-26.5%
2400 School Administration	5.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	21,989	32,716	31,513	0	0	85,409	86,218	744	11488.4%
2600 Operation & Maintenance of Plant	7.	11,288	1,085	44,103	11,845	0	45,198	68,321	38,618	76.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	39,249	37,236	220,982	15,223	848	276,360	313,538	228,559	37.2%
200 Special Education										
1000 Instruction	15.	0	0	0	0	0	0	0	0	0.0%
2000 Support Services										
2100 Students	16.	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	17.	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	0	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation	25.	68,562	16,647	18,259	36,990	0	197,436	140,458	148,446	-5.4%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	0	0	0	0	0	0			
Total Expenditures (lines 14, 24-27, 30-32)	33.	107,811	53,883	239,241	52,213	848	473,796	453,996	377,005	20.4%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.											
Interest Income	2.											
Total Revenues (lines 1 and 2)	3.	0										
Expenditures												
100 Regular Education												
1000 Instruction	4.							0	0	0	0.0%	
2100 Support Services - Students	5.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.							0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		0	0				0	0	0	0.0%	
200 Special Education												
1000 Instruction	8.							0	0	0	0.0%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							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.	0	0	0				0	0	0	0.0%	0
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.											
Interest Income	18.											
Total Revenues (lines 17 and 18)	19.	0										
Expenditures												
100 Regular Education												
1000 Instruction	20.							0	0	0	0.0%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.							0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)	23.		0	0				0	0	0	0.0%	
200 Special Education												
1000 Instruction	24.							0	0	0	0.0%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							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.	0	0	0				0	0	0	0.0%	0
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.											
Interest Income	34.											
Total Revenues (lines 33 and 34)	35.	0										
Expenditures												
100 Regular Education												
1000 Instruction	36.							0	0	0	0.0%	
2100 Support Services - Students	37.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.							0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)	39.		0	0	0	0		0	0	0	0.0%	
200 Special Education												
1000 Instruction	40.							0	0	0	0.0%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		0	0	0	0		0	0	0	0.0%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							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.	0	0	0	0	0		0	0	0	0.0%	0
Total Classroom Site Funds (lines 16, 32, and 48)	49.	0	0	0	0	0	0	0	0	0	0.0%	0

(1) For FY 2013, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	0	0			9,043	15,000	9,043	14,746	-38.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	0	0			0	0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	0		27,306		0	0	26,000	27,306	0	--
2600 Operation & Maintenance of Plant	0		0			0	0	0	0	0.0%
2700 Student Transportation	0		71,167			0	78,097	71,167	114,003	-37.6%
3000 Operation of Noninstructional Services	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	0		0			0	0	0	635	-100.0%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	0	98,473	0	0	9,043	119,097	107,516	129,384	-16.9%

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

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

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B) as amended by Laws 2013, 1st Special Session, Ch. 3, § 17]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries		0		0		0
6200 Employee Benefits		0		0		0
6450 Construction Services		0		0		0
6710 Land and Improvements		0		0		0
6720 Buildings and Improvements		0		0		0
6731 Furniture and Equipment		27,306		0		0
6734 Vehicles		71,167		0		0
6737 Technology-Related Hardware and Software		0		0		0
6831, 6832 Redemption of Principal		0		0		0
6841, 6842, 6850 Interest		0		0		0
Total amounts reported on lines 1 through 10 above for:						
Renovation		0		0		0
New Construction		0		0		0
Other		98,473		0		0
Total (lines 11-13)		98,473		0		0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2013	
Land and Improvements	\$137,160
Buildings and Improvements	\$279,167
Furniture, Equipment, Vehicles, and Technology	\$535,538
Construction in Progress	\$
Total	\$951,865

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	
1.	0	0	0	0	0	0
2.	0	0	0	0	0	0
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	0	0	0	0	0	0
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	0	0	0	0	0	0
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	0	0	0	0	0	0
15.	0	0	0	0	0	0
16.	0	0	0	0	0	0
17.	122,202	21,432	0	50,000	0	143,634
18.	122,202	21,432	0	50,000	0	143,634

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
 455 Family Literacy Pilot Program
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-28)

19.	0	0		0	0	0
20.	0	0		0	0	0
21.	0	0		0	0	0
22.	0	0		0	0	0
23.	0	0		0	0	0
24.	0	0		0	0	0
25.	0	0		0	0	0
26.	0	0		0	0	0
27.	0	0		0	0	0
28.	0	0		0	0	0
29.	0	0		0	0	0

Total Federal and State Projects (lines 18 and 29)

30.	122,202	21,432	0	50,000	0	143,634
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate.

	1.	BEGINNING	REVENUE	FUND TRANSFERS	EXPENDITURES		ENDING FUND	1.
		FUND BALANCE		IN (OUT)	BUDGET	ACTUAL	BALANCE	
		ACTUAL	ACTUAL	5200 (6930)			ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	0	0		0	0	0	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant (Lease over 1 year)	5.	498	0	0	0	0	498	5.
505 School Plant (Lease 1 year or less)	6.	845	0	0	0	0	845	6.
506 School Plant (Sale)	7.	1,384	0	0	0	0	1,384	7.
515 Civic Center	8.	13,642	7,758	0	11,000	3,000	18,400	8.
520 Community School	9.	0	0	0	0	0	0	9.
525 Auxiliary Operations	10.	0	0	0	0	0	0	10.
526 Extracurricular Activities Fees Tax Credit	11.	0	0	0	0	0	0	11.
530 Gifts and Donations	12.	0	0	0	0	0	0	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0	0	0	0	0	0	13.
540 Fingerprint	14.	0	0	0	0	0	0	14.
545 School Opening	15.	0	0	0	0	0	0	15.
550 Insurance Proceeds	16.	0	0	0	0	0	0	16.
555 Textbooks	17.	0	0	0	0	0	0	17.
565 Litigation Recovery	18.	0	0	0	0	0	0	18.
570 Indirect Costs	19.	0	0	0	0	0	0	19.
575 Unemployment Insurance	20.	0	0	0	0	0	0	20.
580 Teacherage	21.	0	0	0	0	0	0	21.
585 Insurance Refund	22.	88	0	0	0	0	88	22.
590 Grants and Gifts to Teachers	23.	0	0	0	0	0	0	23.
595 Advertisement	24.	0	0	0	0	0	0	24.
596 Joint Technical Education	25.	0	0	0	0	0	0	25.
620 Adjacent Ways	26.	0	0	0	0	0	0	26.
625 Soft Capital Allocation	27.	2,025	4,921	0	7,214	5,280	1,666	27.
630 Bond Building	28.	0	0	0	0	0	0	28.
639 Impact Aid Revenue Bond Building	29.	0	0	0	0	0	0	29.
640 School Plant-Special Construction	30.	0	0	0	0	0	0	30.
650 Gifts and Donations—Capital	31.	0	0	0	0	0	0	31.
660 Condemnation	32.	0	0	0	0	0	0	32.
665 Energy and Water Savings	33.	0	0	0	0	0	0	33.
686 Emergency Deficiencies Correction	34.	0	0	0	0	0	0	34.
690 Building Renewal	35.	0	0		0	0	0	35.
691 Building Renewal Grant	36.	0	0	0	0	0	0	36.
695 New School Facilities	37.	0	0		0	0	0	37.
700 Debt Service	38.	0	0	0	0	0	0	38.
720 Impact Aid Revenue Bond Debt Service	39.	0	0	0	0	0	0	39.
750 Permanent	40.	0	0	0	0	0	0	40.
850 Student Activities	41.	0	0		0	0	0	41.
Other _____	42.	0	0	0	0	0	0	42.
INTERNAL SERVICE FUNDS 950-989								
9__ Self-Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	8,126	6,590	0	12,437	0	14,716	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
9__ _____	4.	0	0	0	0	0	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	0	0

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

A. 1. Bonds Outstanding, June 30, 2013			\$0
2. FY 2013 Assessed Valuations and Tax Rates			
a. Primary	\$62,405,853	Tax Rate	2.1750
b. Secondary		Tax Rate	
3. Number of Schools			0
4. Actual Days in Session			180
5. Area of School District (Square Miles)			630

(Report this WHETHER OR NOT district changed boundaries in FY 2013)

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

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

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$0
2. Classroom Supplies (Function 1000, Object Code 6600)	\$0
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$115,398
4. Support Services—Students (Function 2100)	\$0
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$236,965
6. Total Current Expenditures	\$352,363

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?	No
--	----

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2015.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items.) Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

a. Total Central Services Expenditures (Function 2500)	\$86,218
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$68,321
c. Total Communications Expenditures (Object Code 6530)	\$5,562
d. Total Tuition Expenditures (Object Code 6560)	\$130,814

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$0
b. Food Service (Fund 510)	\$0

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$0
--	-----

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
---	-----

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

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

	ARRA Education Jobs	ARRA Grants	
1.	\$0	\$0	1.
2.	\$0	\$0	2.
3.	\$0	\$0	3.
4.	\$0	\$0	4.
5.	\$0	\$0	5.

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

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

	GRADE												TOTAL		
	K	1	2	3	4	5	6	7	8	9	10	11		12	
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

Total Number Gifted Pupils

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

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	0	0
2. Emotional Disability	0	0
3. Hearing Impairment	0	0
4. Other Health Impairments	0	0
5. Specific Learning Disability	0	0
6. Mild, Moderate, or Severe Intellectual Disability*	0	0
7. Multiple Disabilities	0	0
8. Multiple Disabilities with Severe Sensory Impair.	0	0
9. Orthopedic Impairment	0	0
10. Developmental Delay	0	0
11. Preschool Severe Delay	0	0
12. Speech/Language Impairment	0	0
13. Traumatic Brain Injury	0	0
14. Visual Impairment	0	0
15. Subtotal (lines 1-14)	0	0
16. Gifted Education	0	0
17. Remedial Education	0	0
18. ELL Incremental Costs	0	0
19. ELL Compensatory Instruction	0	0
20. Vocational and Technological Education	0	0
21. Career Education	0	0
22. Total (lines 15-21)	0	0

* Formerly reported as Mental Retardation

D. 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

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	0
2. Federal Audit Expenditures - All Funds	6330	0

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2013 \$ 0

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

Actual Expenditures made in FY 2013 \$ 0

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2013 \$ 0

I. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona District for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

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

	Tuition Expenditures			
	Operations	Capital	Debt	Total
1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	57,811	5,971	12,986	76,768
2. Tuition to Other Arizona District for all other students (objects 6561)	58,755	8,361		67,116
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)	0	0	0	0
4. Tuition to Out-of-State Districts for all other students (objects 6562)	0	0		0
5. Tuition to Other Arizona Districts (object 6561)	0	0		0
6. Tuition to Out-of-State Districts (object 6562)	0	0		0
7. Tuition to Private Schools (object 6563)	0	0		0
8. Tuition to Ed Services\Coops\IGAs (object 6564)	0	0		0
9. Tuition Other (object 6569)	0	0		0
10. Total (lines 1-9)	116,566	14,332	12,986	143,884

Instructions

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	Programs 100-600										Programs 700-900	Total	
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)		
1000 Instruction	1.											0	1.
2000 Support Services													
2100 Students	2.											0	2.
2200 Instructional Staff	3.											0	3.
2300 General Administration	4.											0	4.
2400 School Administration	5.											0	5.
2500, 2900 Central Services, Other	6.											0	6.
2600 Operation and Maintenance of Plant	7.											0	7.
2700 Student Transportation	8.											0	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.											0	9.
3200 Enterprise Operations	10.											0	10.
3300 Community Services Operations	11.											0	11.
3400 Bookstore Operations	12.											0	12.
4000 Facilities Acquisition and Construction	13.											0	13.
5000 Debt Service	14.											0	14.
Total (lines 1-14)	15.	0	0	0	0	0	0	0	0	0	0	0	15.

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)				1.
2. Special Education (Programs 200-230, 250, and 300-399)				2.
3. Vocational Education (Programs 270 and 540)				3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)				4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)				5.

Other Items (All Funds)

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

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

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

Property Detail for Function 4000 (Funds 020-799)

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Chevelon ButteSD #5 District, Coconino County, for fiscal year 2013 was approved by the Governing Board on September 9, 2013, and that the complete Annual Financial Report may be reviewed by contacting Linda Blosser at the District Office, telephone 928-535-4729, during normal business hours.

1. Average Daily Membership

(ADM):

Attending
Resident

CTDS NUMBER

2012

0.000

16.503

030305000

2013

0.000

7.825

2. 2013 Tax Rates:

Primary
2.1750

Secondary
0.0000

ADE/AG 41-202S Rev. 8/13-FY 2013

President of the Governing Board

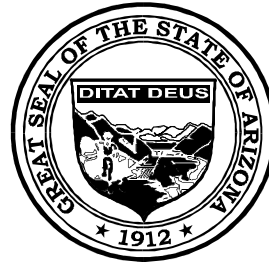
Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				276,360	313,538	
Special Education				0	0	
Pupil Transportation				197,436	140,458	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	150,222	349,750	0	473,796	453,996	45,976
Classroom Site Funds	0	0		0	0	0
Instructional Improvement	0	0		0	0	0
Unrestricted Capital Outlay	(27,247)	137,440	0	119,097	107,516	2,677
Soft Capital Allocation	2,025	4,921	0	7,214	5,280	1,666
Adjacent Ways	0	0	0	0	0	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
Building Renewal	0	0		0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	122,202	21,432	0	50,000	0	143,634
State Projects	0	0		0	0	0
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	2,727	0	0	0	0	2,727
Food Service	0	0	0	0	0	0
Civic Center	13,642	7,758	0	11,000	3,000	18,400
Community School	0	0	0	0	0	0
Auxiliary Operations	0	0	0	0	0	0
Extracurricular Activities Fees	0	0	0	0	0	0
Gifts and Donations	0	0	0	0	0	0
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	0	0	0	0	0	0
Textbooks	0	0	0	0	0	0
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	0	0	0	0	0	0
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	88	0	0	0	0	88
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	0	0			0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	8,126	6,590	0	12,437	0	14,716
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

DISTRICT NAME CHEVELON BUTTE ESD#5

COUNTY COCONINO

CTDS NUMBER 030305000

**FY 2013
STATE OF ARIZONA**



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

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

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

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

DISTRICT NAME CHEVELON BUTTE ESD#5

COUNTY COCONINO

CTDS NUMBER 030305000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals	
							Budget	Actual
520 Special K-3 Program Override								
1000 Instruction	1.	0	0	0	0	0	0	0
2000 Support Services								
2100 Students	2.	0	0	0	0	0	0	0
2200 Instructional Staff	3.	0	0	0	0	0	0	0
2300 General Administration	4.	0	0	0	0	0	0	0
2400 School Administration	5.	0	0	0	0	0	0	0
2500 Central Services	6.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	7.	0	0	0	0	0	0	0
2900 Other	8.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	0	0
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Instruction	11.	0	0	0	0	0	0	0
2000 Support Services								
2100 Students	12.	0	0	0	0	0	0	0
2200 Instructional Staff	13.	0	0	0	0	0	0	0
2300 General Administration	14.	0	0	0	0	0	0	0
2400 School Administration	15.	0	0	0	0	0	0	0
2500 Central Services	16.	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	17.	0	0	0	0	0	0	0
2900 Other	18.	0	0	0	0	0	0	0
3000 Operation of Noninstructional Services	19.	0	0	0	0	0	0	0
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.	0	0	0			0	0	0	1.
2000 Support Services	2.	0	0	0		0	0	0	0	2.
3000 Operation of Noninstructional Services	3.	0		0			0	0	0	3.
4000 Facilities Acquisition and Construction	4.	0		0			0	0	0	4.
5000 Debt Service	5.				0	0		0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.	0	0	0			0	0	0	7.
2000 Support Services	8.	0	0	0		0	0	0	0	8.
3000 Operation of Noninstructional Services	9.	0		0			0	0	0	9.
4000 Facilities Acquisition and Construction	10.	0		0			0	0	0	10.
5000 Debt Service	11.				0	0		0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

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

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

AFR Instructions

Page	Reference
General	General
Cover	Name, County, CTDS Number

AFR Instructions

Page	Reference
1	Line 1
1	Footnotes 1 and 3
1	Lines 5 through 16
1	Lines 25 and 26
1	Line 29
1	Line 39
1	Line 42
1	Line 45
2	Lines 12 and 13
3	General
4	UCO Override Line 1

AFR Instructions

Page	Reference
4	UCO Fund Expenditures Lines 2-9
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, & 695
4	New construction cost per square foot
4	Capital Assets, Lines 1-3
4	Capital Assets, Line 4
5	Fund Transfers (Out) 6910 & 6930
5	Federal Projects ARRA Grants
5	Other Federal Projects Line 17
6	Other Funds Table

AFR Instructions

Page	Reference
6	Fund Transfers In (Out) 5200 (6930)
6	Internal Service Funds - IGAs Line 2
7	General
7	Section B— Liabilities in Excess of the Budget
7	Section C— Current Expenditures by Category
7	Section F— ARRA Grant and Education Jobs Expenditures
8	Section A— Enrollment of Gifted Pupils

AFR Instructions

Page	Reference
8	Section C— Special Education Programs by Type
8	Section E— Expenditures for Audit Services
8	Sections G and H
8	Section I—Tuition
9	General
9	Additional Information for NPEFS Reporting
9	Programs 700-900 Expenditure Detail
9	Property Detail for Function 4000

AFR Instructions

Page	Reference
9	Teacher Salaries Lines 1-5
9	Other Items Textbooks Line 6
Summary	General
Summary	ADM
Summary	Other Capital Funds
Summary	Federal Projects
Summary	State Projects
Summary	School Plant Funds
Summary	Gifts and Donations
Summary	Other Funds
Supplement Page 1	Program 520 Special K-3 Program Overrides
Supplement Page 1	Program 540
Supplement Page 2	General
Supplement Page 2	Program 540

AFR Instructions

Page	Reference

Helpful Hints for Using the AFR Forms in Excel

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Office of the Auditor General or the ADE. Row height, column width, and cell format may be modified without unprotecting the sheet. Grid lines have been turned off in order to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing of the spreadsheet. Significant

File Integrity

Please keep the following in mind when using the forms in Excel to ensure that the district's data can be properly processed by ADE:

- Rows and columns should **not** be added to or deleted from the forms
- Information should **not** be copied and pasted from prior year's forms, as it can cause merged cells to unmerge and may result in duplicate reporting of expenditures, and/or the value being placed into a cell reference that is different than where ADE's processing system is expecting it, and
- Sheet tabs should **not** be renamed.

** Excel 2007 and 2010 users should save excel files in "Excel 07-2003 Workbook"

Printing

The Excel files have been formatted to print on legal size paper (8 ½" by 14"), except for the Instructions, AFR Summary, and Current Expenditures by School reporting page which are formatted to print on 8 ½" x 11" paper. If your printer's settings are different from those used to set up the files, a little experimentation may be needed to get each sheet to print on one page. Users should try changing the "scaling" under page setup if needed.

- To print the entire file including the instructions—Select File/Print/Entire Workbook
- To print one page—Select File/Print/Active Sheets
- To print a group of pages (for example to print all sheets without the instructions)—Click on the Excel tab for the first page to be printed and hold the Shift key while clicking on the Excel tab for the last page to be printed – this selects the sheets as a group. Then select File/Print/Active Sheets

If you have any questions or suggestions for improving the forms in future years, please asd@azauditor.gov.