

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000



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
2020

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on
October 9, 2020 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Dr. Steven Bebee
Superintendent (Typed Name)

Gina Salazar
District Contact Employee

Business Manager Signature

Gina Salazar
Business Manager (Typed Name)

520-316-3360 x1107
Telephone Number

gsalazar@cguhsd.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>28,113,807</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>2,231,776</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,953,864</u>

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) 1980 Refund Prior Year Expenses

Subtotal (lines 2-19)

2000 County

- 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.	3,899,838	3,061,867	6,523	0	3,492,947	1.
2.	11,951,609	974,944	(524)		2,729,461	2.
3.	0					3.
4.	688,246	58,306	0		153,236	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.	0	0			0	17.
18.	29,356	97,524	(38)	0	23,870	18.
19.	10,619	3,464	0	0	0	19.
20.	12,679,830	1,134,238	(562)	0	2,906,567	20.
21.	0	0				21.
22.	832,263	71,094				22.
23.	0	0				23.
24.	0	0				24.
25.	832,263	71,094				25.
26.	175,455	0				26.
27.	12,669,803	1,082,290				27.
28.	1,357,139	110,197				28.
29.	1	0			0	29.
30.	14,202,398	1,192,487			0	30.
31.	0					31.
32.	0					32.
33.						33.
33.	0					33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	0				0	37.
38.	27,714,491	2,397,819	(562)	0	2,906,567	38.
39.				0	0	39.
40.	0	0	0	0	81,657	40.
41.	0	0	0	0	0	41.
42.	31,614,329	5,459,686	5,961	0	6,481,171	42.
43.	28,113,807	1,953,864	0	0	359,750	43.
44.	0	0	0	0	81,657	44.
45.	28,113,807	1,953,864	0	0	441,407	45.
46.	3,500,522	3,505,822	5,961	0	6,039,764	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,259 at 7/1/19.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,259 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$359,750

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.	6,363,351	1,764,762	202,759	58,350	300	12,472,701	8,389,522	8,650,655	-3.0%
2000 Support Services										
2100 Students	2.	1,144,964	364,707	12,497	24,004	0	1,773,646	1,546,172	1,741,669	-11.2%
2200 Instructional Staff	3.	177,556	53,110	182,660	5,090	734	587,758	419,150	494,152	-15.2%
2300 General Administration	4.	508,135	333,120	89,747	14,075	19,112	1,054,032	964,189	929,120	3.8%
2400 School Administration	5.	687,444	197,318	15,480	73,612	6,325	902,749	980,179	856,483	14.4%
2500 Central Services	6.	853,303	269,348	568,394	39,301	1,847	1,611,370	1,732,193	1,419,422	22.0%
2600 Operation & Maintenance of Plant	7.	1,606,615	635,223	1,605,062	1,403,415	162	5,195,581	5,250,477	4,073,487	28.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	193,142	51,564	3,245	254	0	227,475	248,205	200,682	23.7%
610 School-Sponsored Cocurricular Activities	10.	137,750	31,217	0	0	0	102,511	168,967	85,287	98.1%
620 School-Sponsored Athletics	11.	607,141	146,169	27,218	36,858	15,140	826,419	832,526	805,556	3.3%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	12,279,401	3,846,538	2,707,062	1,654,959	43,620	24,754,242	20,531,580	19,256,513	6.6%
200 and 300 Special Education										
1000 Instruction	15.	1,948,757	635,299	785,033	40,822	31	3,796,494	3,409,942	2,565,877	32.9%
2000 Support Services										
2100 Students	16.	537,183	162,144	195,263	4,790	81	1,034,867	899,461	717,077	25.4%
2200 Instructional Staff	17.	125,844	37,939	30,045	3,600	5,589	242,841	203,017	162,251	25.1%
2300 General Administration	18.	0	0	0	0	0	12,000	0	11,119	-100.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	2,872	0	0	33,093	2,872	30,745	-90.7%
2600 Operation & Maintenance of Plant	21.	0	0	9,866	0	0	0	9,866	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.	2,611,784	835,382	1,023,079	49,212	5,701	5,119,295	4,525,158	3,487,069	29.8%
400 Pupil Transportation	25.	0	0	2,872,139	184,930	0	3,105,856	3,057,069	3,709,021	-17.6%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	14,891,185	4,681,920	6,602,280	1,889,101	49,321	32,979,393	28,113,807	26,452,603	6.3%

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	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%)		413,211										
Interest Income and Other Revenues		676										
Total Revenues (lines 1 and 2)		413,887										
Expenditures												
100 Regular Education												
1000 Instruction			333,866	82,980				403,547	416,846	338,965	23.0%	
2100 Support Services - Students			6,182	1,901				13,410	8,083	11,912	-32.1%	
2200 Support Services - Instructional Staff			1,662	556				2,177	2,218	1,934	14.7%	
Program 100 Subtotal (lines 4-6)			341,710	85,437				419,134	427,147	352,811	21.1%	
200 and 300 Special Education												
1000 Instruction			14,446	3,890				27,182	18,336	22,913	-20.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)			14,446	3,890				27,182	18,336	22,913	-20.0%	
Other Programs (Specify)												
1000 Instruction			(1)	0				0	(1)	0	--	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
3300 Community Services Operations			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)			(1)	0				0	(1)	0	--	
Total Classroom Site Fund 011 - Base Salary	67,695	413,887	356,155	89,327			0	446,316	445,482	375,724	18.6%	36,100
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		826,421										
Interest Income and Other Revenues		1,874										
Total Revenues (lines 18 and 19)		828,295										
Expenditures												
100 Regular Education												
1000 Instruction			759,861	134,130				946,461	893,991	740,537	20.7%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 21-23)			759,861	134,130				946,461	893,991	740,537	20.7%	
200 and 300 Special Education												
1000 Instruction			0	0				0	0	0	0.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)			0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	0	0.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
3300 Community Services Operations			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	137,575	828,295	759,861	134,130			0	946,461	893,991	740,537	20.7%	71,879
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		826,421										
Interest Income and Other Revenues		1,345										
Total Revenues (lines 35 and 36)		827,766										
Expenditures												
100 Regular Education												
1000 Instruction			668,814	166,190	0	0		860,588	835,004	668,750	24.9%	
2100 Support Services - Students			12,369	3,804	0	0		30,807	16,173	23,835	-32.1%	
2200 Support Services - Instructional Staff			3,327	1,112	0	0		4,958	4,439	3,870	14.7%	
2310 Support Services - Governing Board			0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)			684,510	171,106	0	0		896,353	855,616	696,455	22.9%	
200 and 300 Special Education												
1000 Instruction			28,905	7,783	0	0		58,208	36,688	45,841	-20.0%	
2100 Support Services - Students			0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board			0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)			28,905	7,783	0	0		58,208	36,688	45,841	-20.0%	
530 Dropout Prevention Programs												
1000 Instruction			0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction			0	(1)	0	0		0	(1)	0	--	
2100, 2200 Support Serv. Students & Instructional Staff			0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board			0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations			0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49-52)			0	(1)	0	0		0	(1)	0	--	
Total Classroom Site Fund 013 - Other	135,345	827,766	713,415	178,888	0	0	0	954,561	892,303	742,296	20.2%	70,808
Total Classroom Site Funds (lines 17, 34, and 54)	340,615	2,069,948	1,829,431	402,345	0	0	0	2,347,338	2,231,776	1,858,557	20.1%	178,787

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	252,390	449,686			62	1,600,000	702,138	1,175,889	-40.3%
1000 Instruction											
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	4,773	25,552			0	789,382	30,325	98,994	-69.4%
2300, 2400, 2500, 2900 Administration	4.	0		72,014		0	0	251,696	72,014	77,749	-7.4%
2600 Operation & Maintenance of Plant	5.	0		23,829			0	225,000	23,829	221,740	-89.3%
2700 Student Transportation	6.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		3,069			0	0	3,069	0	--
4000 Facilities Acquisition and Construction	8.	0		0			862,956	200,000	862,956	74,679	1055.6%
5000 Debt Service	9.				227,522	32,011		222,000	259,533	259,533	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	257,163	574,150	227,522	32,011	863,018	3,288,078	1,953,864	1,908,584	2.4%

(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 \$0

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	3,288,078	1,953,863	0	0	0	0	6,264	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	862,956	0	0	0	0	6,264	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	810,848	218,402	0	0	0	0	0	0
673X Vehicles	8.	25,000	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	810,848	355,747	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	227,522	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	32,011	0	0	0	0	0	0
Total (lines 2-11)	12.	1,646,696	1,696,638	0	0	0	0	6,264	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0		0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,646,696	1,696,638	0	0	0	0	6,264	0
Total (lines 13-15)	16.	1,646,696	1,696,638	0	0	0	0	6,264	0

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, 2020	
Land and Improvements	\$0
Buildings and Improvements	\$887,956
Furniture, Equipment, Vehicles, and Technology	\$780,837
Construction in Progress	\$0
Total	\$1,668,793

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)

Total COVID-19 Federal Relief Funds included in line 17 above

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 20-30)

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL			BUDGET	ACTUAL	
1.	(77,306)	955,245	0	1,118,425	882,768	(4,829)
2.	(17,015)	131,281	0	168,857	118,371	(4,105)
3.	0	40,809	0	60,288	44,421	(3,612)
4.	0	0	0	0	0	0
5.	(85)	0	0	0	0	(85)
6.	51,532	0	0	78,729	46,066	5,466
7.	0	0	0	0	0	0
8.	(54,880)	424,566	0	836,243	609,391	(239,705)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(61,169)	364,103	0	364,354	300,253	2,681
13.	0	0	0	0	0	0
14.	540,126	222,147	0	442,531	142,401	619,872
15.	187,411	50,818	0	61,754	90,835	147,394
16.	223,702	175,679	0	73,496	0	399,381
17.	137,001	165,692	0	872,831	116,529	186,164
18.	929,317	2,530,340	0	4,077,508	2,351,035	1,108,622
19.		0	0		0	0
20.	(2,095)	85,303	0	118,113	83,655	(447)
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	3,328	0	0	3,328	0
27.	36,910	18,657	0	9,111	25,970	29,597
28.	1,989	149	0	3,694	0	2,138
29.	0	0	0	0	0	0
30.	13,069	5,436	0	28,200	1	18,504
31.	49,873	112,873	0	159,118	112,954	49,792
32.	979,190	2,643,213	0	4,236,626	2,463,989	1,158,414

(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).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

OTHER FUNDS

	1.	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
020 Instructional Improvement	1.	427,369	178,816		140,000	144,898	461,287	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	46,747	26,079	0	42,418	1,111	71,715	5.
515 Civic Center	6.	52,321	52,214	0	47,993	7,796	96,739	6.
520 Community School	7.	69	1	0	69	0	70	7.
525 Auxiliary Operations	8.	1,704	615,538	0	720,863	608,118	9,124	8.
526 Extracurricular Activities Fees Tax Credit	9.	800	52,149	0	123,226	37,191	15,758	9.
530 Gifts and Donations	10.	179,944	17,236	0	173,970	31,915	165,265	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.	43,950	806	0	43,798	0	44,756	14.
555 Textbooks	15.	0	0	0	0	0	0	15.
565 Litigation Recovery	16.	4,986	1,454	0	4,986	0	6,440	16.
570 Indirect Costs	17.	285,628	0	0	7,510	14,907	270,721	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	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	101,975	535,285	0	533,117	574,324	62,936	23.
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0	24.
650 Gifts and Donations—Capital	25.	4,530	0	0	4,530	0	4,530	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.	11,438	109,135	0	11,376	105,098	15,475	29.
695 New School Facilities	30.	659	12		0	0	671	30.
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0	31.
850 Student Activities	32.	0	395,160		0	332,505	62,655	32.
Other 957 Confucius	33.	0	0	0	312,655	0	0	33.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
957 Confucius	4.	24,843	0	0	30,000	1,337	23,506	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0	0	1.
Class Size Reduction	0	0	2.
Dropout Prevention Programs	0	0	3.
Instructional Improvement Programs	140,000	144,898	4.
Total Expenditures (lines 1-4)	140,000	144,898	5.
Total Expenditures from accounting data		144,898	6.

Check this box if your district did not have expenditures in the Instructional Improvement Fund

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

DISTRICT NAME Casa Grande Union High School District

COUNTY Pinal

CTDS NUMBER 110502000

A. Bonds and Short-term Debt			
1. Bonds Outstanding, July 1, 2019		\$17,060,000	1.
2. Bonds issued during FY 2020		0	2.
3. Bonds retired during FY 2020		0	3.
4. Bonds Outstanding, June 30, 2020		\$17,060,000	4.
5. Short-term Debt Outstanding, July 1, 2019		\$0	5.
6. Short-term Debt Outstanding, June 30, 2020		\$0	6.
B. District Assessed Valuation and Other District Information			
1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$5,808,972	Tax Rate	2.1114
b. Secondary	\$220,860	Tax Rate	0.9124
2. Number of Schools			2
3. Actual Days in Session			180
4. Area of School District (Square Miles)			1,250
(Report this WHETHER OR NOT district changed boundaries in FY 2020)			
C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)			
1. Destruction or damage		0	1.
2. Excessive/unexpected legal expenses		0	2.
3. Mitigation or removal of health or safety hazard		0	3.
D. Current Expenditures by Category			
1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)		\$16,439,259	
2. Classroom Supplies (Function 1000, Object Code 6600)		\$304,674	
3. Administration (Functions 2300, 2400, 2500, & 2900)		\$3,975,966	
4. Support Services—Students (Function 2100)		\$3,555,242	
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)		\$10,765,890	
6. Total Current Expenditures		\$35,041,031	
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)		\$2,259,815	
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)		\$32,781,216	

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act		\$0
F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)		\$0
G. Cash and Investments held at June 30, 2020		
1. Sinking funds		\$0
2. Bond funds		\$0
3. Other funds, except for any employee retirement funds		\$0
H. Average Teacher Salary (A.R.S. §15-903.E)		
1. Average salary of all teachers employed in FY 2020		\$63,968
2. Average salary of all teachers employed in FY 2019		\$57,786
3. Increase in average teacher salary from prior year		\$6,182
4. Percentage increase		10.7%
Comments on Average Salary Calculation (Optional):		
5. Average salary of all teachers employed in FY 2018		\$50,739
6. Total percentage increase in average teacher salary since FY 2018		26.1%

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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	8	7	7	14	36
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	2	5	6	8	21
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	10	0	15	12	37
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	20	12	28	34	94

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	4,119,295	3,892,118
2. Gifted Education	0	0
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	1,000,000	633,040
9. Total (lines 1-8)	5,119,295	4,525,158
10. IEP required pupil transportation costs coded within Program 400		0

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 0
9-12	\$ 3,328
Total	\$ 3,328

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	45,000
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2020 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (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) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
784,965	0		784,965
0	0		0
0	0		0
784,965	0	0	784,965

(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

Funds 001-799 (excluding 575)	Programs 100-630										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	11,636,015	3,248,223	1,120,401	591,586	564,999	90,537				344,147	0	17,595,908
2000 Support Services												
2100 Students	2,370,835	737,581	295,134	37,750	74,282	34,883				79,059	0	3,629,524
2200 Instructional Staff	530,542	154,533	268,833	16,423	384	6,323				0	0	977,038
2300 General Administration	601,416	356,703	89,768	19,334	7,454	18,707	0			905	0	1,094,287
2400 School Administration	687,444	197,318	15,801	73,612	42,654	6,325				0	0	1,023,154
2500, 2900 Central Services, Other	960,766	303,704	599,392	42,347	67,180	1,847			0	577	0	1,975,813
2600 Operation and Maintenance of Plant	1,607,114	635,376	1,779,789	1,407,919	55,205	162				0	0	5,485,565
2700 Student Transportation	0	0	2,922,735	184,930	0	0				0	0	3,107,665
3000 Operation of Noninstructional Services												
3100 Food Service Operations	59,495	13,167	1,005,171	254	28,851	974				163	0	1,108,075
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	133,647	38,397	3,245	0	0	0				1,111	0	176,400
Total (lines 1-12)	18,587,274	5,685,002	8,100,269	2,374,155	841,009	159,758	0		0	425,962	0	36,173,429
From Federal Funds	1,424,033	470,458	257,357	(839,622)	71,160	1,233	0		0	27,636	0	1,412,255
From State and Local Sources	17,163,241	5,214,544	7,842,912	3,213,777	769,849	158,525	0		0	398,326	0	34,761,174
4000 Facilities Acquisition and Construction	0	0	887,956	0	0	0				0	0	887,956
5000 Debt Service								227,522	391,761		0	619,283

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)	8,622,321	0	0	159,458
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,817,693	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	742,922	0	0	6,500
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Occurricular Activities, Athletics, and Other (Program 600-630)	453,078	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	25,922
7. Number of FTE-Certified Teachers	167
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	418,619
2. 6620-6629 Energy	1,192,847

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

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

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

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

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	887,956

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	234,998
5. 6650 Supplies-Technology-Related	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	347,243
7. Subtotal (Lines 1-6)	582,241
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	62,253

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 110502000

I certify that the Annual Financial Report of Casa Grande Union High School District, Pinal County, for fiscal year 2020 was approved by the Governing Board on 09 October, 2020, and that the complete Annual Financial Report may be reviewed by contacting Gina Salazar at the District Office, telephone (520) 316-3360 x1107, during normal business hours.

Avg. Daily Membership	2019	2020
Attending	3,534.358	3,580.589
2020 Tax Rates:	Primary	Secondary
	2.1114	0.9124

Rev. 8/20 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				24,754,242	20,531,580	
Special Education				5,119,295	4,525,158	
Pupil Transportation				3,105,856	3,057,069	
Desegregation				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	3,899,838	27,714,491	0	32,979,393	28,113,807	3,500,522
Classroom Site Funds	340,615	2,069,948		2,347,338	2,231,776	178,787
Instructional Improvement	427,369	178,816		140,000	144,898	461,287
Unrestricted Capital Outlay	3,061,867	2,397,819	0	3,288,078	1,953,864	3,505,822
Adjacent Ways	6,523	(562)	0	6,264	0	5,961
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	659	12		0	0	671
Federal Projects	929,317	2,530,340	0	4,077,508	2,351,035	1,108,622
State Projects	49,873	112,873	0	159,118	112,954	49,792
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	46,747	26,079	0	42,418	1,111	71,715
Food Service	1,018,743	1,533,088	0	1,141,847	1,032,091	1,519,740
Civic Center	52,321	52,214	0	47,993	7,796	96,739
Community School	69	1	0	69	0	70
Auxiliary Operations	1,704	615,538	0	720,863	608,118	9,124
Extracurricular Activities Fees	800	52,149	0	123,226	37,191	15,758
Gifts and Donations	184,474	17,236	0	178,500	31,915	169,795
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	43,950	806	0	43,798	0	44,756
Textbooks	0	0	0	0	0	0
Litigation Recovery	4,986	1,454	0	4,986	0	6,440
Indirect Costs	285,628	0	0	7,510	14,907	270,721
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	101,975	535,285	0	533,117	574,324	62,936
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	3,492,947	2,906,567	0	0	359,750	6,039,764
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	11,438	109,135	0	11,376	105,098	15,475
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	395,160		0	332,505	62,655
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	24,843	0	0	342,655	1,337	23,506