

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 and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2021

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The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on 10-15-21 contain(s) the data for the AFR described above.

Date
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Dr. Anna Battle
Superintendent (Typed Name)

District Contact Employee

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Sharon Rodriguez
Business Manager (Typed Name)

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Telephone Number

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TOTAL EXPENDITURES BY FUND

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

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

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.	3,500,522	3,505,822	5,961	0	6,039,764
2.	12,517,380	1,045,714	761		2,792,670
3.	0				
4.	702,230	58,665	0		150,889
5.	0	0			0
6.	0	0			0
7.	0	0			0
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.	13,035	24,394	10	0	6,406
19.	60,851	1,487	0	0	0
20.	13,293,496	1,130,260	771	0	2,949,965
21.	0	0			
22.	830,333	77,333			
23.	0	0			
24.	0	0			
25.	830,333	77,333			
26.	266,453	0			
27.	13,518,281	1,259,026			
28.	1,442,484	120,507			
29.	0	0			0
30.	15,227,218	1,379,533			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	29,351,047	2,587,126	771	0	2,949,965
39.				0	0
40.	0	0	0	0	839
41.	0	0	0	0	0
42.	32,851,569	6,092,948	6,732	0	8,990,568
43.	26,830,833	2,038,772	0	0	2,905,850
44.	0	0	0	0	839
45.	26,830,833	2,038,772	0	0	2,906,689
46.	6,020,736	4,054,176	12/16/2021 12:56 PM	0	6,083,879

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,107 at 7/1/20.
- (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 \$4,148 at 6/30/21.
- (4) Debt Service Fund, interest expenditures amount: \$675,600

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.	6,111,407	1,669,199	346,970	28,394	585	12,511,942	8,156,555	8,389,522	-2.8%
2000 Support Services										
2100 Students	2.	1,158,646	394,349	709	9,246	0	1,926,452	1,562,950	1,546,172	1.1%
2200 Instructional Staff	3.	502,673	159,924	523,015	800	89	587,758	1,186,501	419,150	183.1%
2300 General Administration	4.	483,897	286,413	109,707	4,133	21,961	1,054,032	906,111	964,189	-6.0%
2400 School Administration	5.	732,110	211,063	18,251	94,967	1,071	902,749	1,057,462	980,179	7.9%
2500 Central Services	6.	456,755	162,007	374,264	58,782	1,428	1,622,007	1,053,236	1,732,193	-39.2%
2600 Operation & Maintenance of Plant	7.	1,576,459	669,779	1,029,083	1,391,181	258	5,419,588	4,666,760	5,250,477	-11.1%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	174,445	55,792	3,624	2,075	0	242,122	235,936	248,205	-4.9%
610 School-Sponsored Cocurricular Activities	10.	122,222	30,515	2,200	0	0	108,511	154,937	168,967	-8.3%
620 School-Sponsored Athletics	11.	596,412	145,563	4,810	33,365	17,599	826,419	797,749	832,526	-4.2%
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.	11,915,026	3,784,604	2,412,633	1,622,943	42,991	25,201,580	19,778,197	20,531,580	-3.7%
200 and 300 Special Education										
1000 Instruction	15.	1,965,356	691,447	757,607	22,624	0	3,859,794	3,437,034	3,409,942	0.8%
2000 Support Services										
2100 Students	16.	531,185	178,566	231,782	5,110	0	1,049,867	946,643	899,461	5.2%
2200 Instructional Staff	17.	129,407	41,542	3,133	852	5,589	243,341	180,523	203,017	-11.1%
2300 General Administration	18.	0	14,137	0	0	0	19,000	14,137	0	--
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	2,438	475	0	4,793	2,913	2,872	1.4%
2600 Operation & Maintenance of Plant	21.	0	0	983	2,565	0	0	3,548	9,866	-64.0%
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.	2,625,948	925,692	995,943	31,626	5,589	5,176,795	4,584,798	4,525,158	1.3%
400 Pupil Transportation	25.	0	0	2,331,868	135,970	0	3,600,000	2,467,838	3,057,069	-19.3%
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%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	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.	14,540,974	4,710,296	5,740,444	1,790,539	48,580	33,978,375	26,830,833	28,113,807	-4.6%

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%)	1.	414,838										
Interest Income and Other Revenues	2.	517										
Total Revenues (lines 1 and 2)	3.	415,355										
Expenditures												
100 Regular Education												
1000 Instruction	4.		302,198	80,860				376,579	383,058	416,846	-8.1%	
2100 Support Services - Students	5.		5,770	1,826				13,410	7,596	8,083	-6.0%	
2200 Support Services - Instructional Staff	6.		1,380	422				2,177	1,802	2,218	-18.8%	
Program 100 Subtotal (lines 4-6)	7.		309,348	83,108				392,166	392,456	427,147	-8.1%	
200 and 300 Special Education												
1000 Instruction	8.		18,274	5,606				24,182	23,880	18,336	30.2%	
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.		18,274	5,606				24,182	23,880	18,336	30.2%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	(1)	--	
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%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		0	0				0	0	(1)	--	
Total Classroom Site Fund 011 - Base Salary	17.	36,100	415,355	327,622	88,714		0	416,348	416,336	443,482	-6.3%	35,119
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	829,675										
Interest Income and Other Revenues	19.	1,585										
Total Revenues (lines 18 and 19)	20.	831,260										
Expenditures												
100 Regular Education												
1000 Instruction	21.		700,323	124,147				884,020	824,470	893,991	-7.8%	
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	23.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 21-23)	24.		700,323	124,147				884,020	824,470	893,991	-7.8%	
200 and 300 Special Education												
1000 Instruction	25.		0	0				0	0	0	0.0%	
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28.		0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	29.		0	0				0	0	0	0.0%	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	34.	71,879	831,260	700,323	124,147		0	884,020	824,470	893,991	-7.8%	78,669
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	829,675										
Interest Income and Other Revenues	36.	1,033										
Total Revenues (lines 35 and 36)	37.	830,708										
Expenditures												
100 Regular Education												
1000 Instruction	38.		603,213	161,433	0	0		798,519	764,646	835,004	-8.4%	
2100 Support Services - Students	39.		11,546	3,653	0	0		35,594	15,199	16,173	-6.0%	
2200 Support Services - Instructional Staff	40.		2,761	844	0	0		3,958	3,605	4,439	-18.8%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		617,520	165,930	0	0		838,071	783,450	855,616	-8.4%	
200 and 300 Special Education												
1000 Instruction	43.		36,565	11,217	0	0		55,208	47,782	36,688	30.2%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		36,565	11,217	0	0		55,208	47,782	36,688	30.2%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	49.		0	(1)	0	0		0	(1)	(1)	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	1	0	0		0	1	0	--	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49 -52)	53.		0	0	0	0		0	0	(1)	--	
Total Classroom Site Fund 013 - Other	54.	70,808	830,708	654,085	177,147	0	0	893,279	831,232	892,303	-6.8%	70,284
Total Classroom Site Funds (lines 17, 34, and 54)	55.	178,787	2,077,323	1,682,030	390,008	0	0	2,193,647	2,072,038	2,231,776	-7.2%	184,072

(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)											
1000 Instruction	2.	0	62,457	739,293			(1)	2,022,271	801,749	702,138	14.2%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	3,003	146,092			59	789,382	149,154	30,325	391.9%
2300, 2400, 2500, 2900 Administration	4.	0		78,032		0	2,119	251,696	80,151	72,014	11.3%
2600 Operation & Maintenance of Plant	5.	0		81,106			0	225,000	81,106	23,829	240.4%
2700 Student Transportation	6.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		1,180			0	0	1,180	3,069	-61.6%
4000 Facilities Acquisition and Construction	8.	0		29,492			636,407	200,000	665,899	862,956	-22.8%
5000 Debt Service	9.				233,786	25,747		240,000	259,533	259,533	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	65,460	1,075,195	233,786	25,747	638,584	3,728,349	2,038,772	1,953,864	4.3%

(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.	3,728,349	2,038,774	0	0	0	0	6,351	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	636,408	0	0	0	0	6,351	0
6710 Land and Improvements	5.	0	29,492	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	813,348	298,196	0	0	0	0	0	0
673X Vehicles	8.	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	813,348	747,507	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	233,786	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	25,747	0	0	0	0	0	0
Total (lines 2-11)	12.	1,626,696	1,971,136	0	0	0	0	6,351	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,626,696	1,971,136	0	0	0	0	6,351	0
Total (lines 13-15)	16.	1,626,696	1,971,136	0	0	0	0	6,351	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, 2021	
Land and Improvements	\$31,759
Buildings and Improvements	\$0
Furniture, Equipment, Vehicles, and Technology	\$1,738,064
Construction in Progress	\$0
Total	\$1,769,823

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			BUDGET	ACTUAL	
1.	(4,829)	1,024,370	(40,586)	1,293,341	1,028,111	(49,156)
2.	(4,105)	156,141	(4,397)	219,898	155,461	(7,822)
3.	(3,612)	44,379	(2,856)	88,245	79,387	(41,476)
4.	0	0	0	0	0	0
5.	(85)	8,353	0	14,006	8,353	(85)
6.	5,466	63,005	0	71,689	60,974	7,497
7.	0	0	0	0	0	0
8.	(239,705)	826,962	0	872,313	587,608	(351)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	2,681	303,066	(1,873)	339,330	309,098	(5,224)
13.	0	0	0	0	0	0
14.	619,872	187,415	0	519,948	149,793	657,494
15.	147,394	156,861	0	246,961	250,519	53,736
16.	399,381	211,123	0	535,877	46,683	563,821
17.	186,164	1,453,027	(29,020)	1,558,160	1,585,135	25,036
18.	1,108,622	4,434,702	(78,732)	5,759,768	4,261,122	1,203,470
19.	0	1,306,477	(29,020)	506,453	1,440,137	(162,680)

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)

20.	(447)	111,674	0	121,545	111,427	(200)
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	0	0	0	0	0
27.	29,597	21,631	0	51,228	10,808	40,420
28.	2,138	0	0	2,138	0	2,138
29.	0	0	0	0	0	0
30.	18,504	64,115	0	84,393	71,315	11,304
31.	49,792	197,420	0	259,304	193,550	53,662
32.	1,158,414	4,632,122	(78,732)	6,019,072	4,454,672	1,257,132

Total Federal and State Projects (lines 18 and 31)

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	40,586
2.	0	4,397
3.	0	2,856
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	0	0
9.	0	0
10.	0	0
11.	0	0
12.	0	1,873
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	29,020
19.	0	0

	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0

(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.

	BEGINNING FUND BALANCE		REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL			BUDGET	ACTUAL	
OTHER FUNDS							
020 Instructional Improvement	461,287	167,212			144,000	104,360	524,139
050 County, City, and Town Grants	0	0	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0	0
500 School Plant	71,715	37,837	765	71,539	0	0	110,317
513 Civic Center	96,739	27,082	0	91,392	2,700	0	121,121
520 Community School	0	0	0	70	0	0	0
525 Auxiliary Operations	9,124	442,761	0	709,393	424,150	0	27,735
526 Extracurricular Activities Fees Tax Credit	9,124	45,262	0	138,613	17,925	0	36,461
530 Gifts and Donations	165,265	28,951	0	162,949	19,164	0	175,052
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0	0
540 Fingerprint	0	0	0	0	0	0	0
545 School Opening	0	0	0	0	0	0	0
550 Insurance Proceeds	44,756	257	0	44,626	0	0	45,013
555 Textbooks	0	0	0	0	0	0	0
565 Litigation Recovery	6,440	15,622	0	6,440	0	0	22,062
570 Indirect Costs	270,721	0	78,732	268,298	94,516	0	254,937
575 Unemployment Insurance	0	0	0	0	0	0	0
580 Teacherage	0	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0	0
590 Grants and Gifts to Teachers	0	1,500	0	0	1,353	0	147
595 Advertisement	0	0	0	0	0	0	0
596 Career Technical Education	62,936	540,535	0	664,308	601,626	0	1,845
597 Arizona Industry Credentials Incentive	0	14,669	0	30,500	14,986	0	(317)
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0	0
650 Gifts and Donations—Capital	4,530	0	0	4,530	0	0	4,530
660 Condemnation	0	0	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0	0
691 Building Renewal Grant	15,475	26,252	0	53,346	18,813	0	22,914
695 New School Facilities	671	4	0	0	0	0	675
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0	0
850 Student Activities	62,655	187,819	0	381,993	157,588	0	92,886
Other	0	302	0	0	0	0	302
INTERNAL SERVICE FUNDS 950-989							
9 Self Insurance	0	0	0	0	0	0	0
955 Intergovernmental Agreements	0	0	0	0	0	0	0
9 OPEB	0	0	0	0	0	0	0
9	0	0	0	23,507	0	0	0

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

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	144,000	104,360
Total Expenditures (lines 1-4)	144,000	104,360
Total Expenditures from accounting data		104,360

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

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		150
Developmental costs		0
Instructional hardware, software, or supplies		14,836
Career exploration		0
Total Expenditures (lines 1-5)	30,500	14,986
Total Expenditures from accounting data		14,986

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN	OTHER FINANCING USES INCLUDING TRANSFERS-OUT	
5000	6900	
1.		1.
2.		2.
3.		3.
4.		4.
5.		5.
6.		6.
7.		7.
8.		8.
9.		9.
10.		10.
11.		11.
12.		12.
13.		13.
14.		14.
15.		15.
16.		16.
17.		17.
18.		18.
19.		19.
20.		20.
21.		21.
22.		22.
23.		23.
24.		24.
25.		25.
26.		26.
27.		27.
28.		28.
29.		29.
30.		30.
31.		31.
32.		32.
33.		33.
34.		34.

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
1.	167,212
2.	0
3.	0
4.	0
5.	37,837
6.	27,082
7.	0
8.	442,761
9.	45,262
10.	28,951
11.	0
12.	0
13.	0
14.	257
15.	0
16.	15,622
17.	0
18.	0
19.	0
20.	0
21.	1,500
22.	0
23.	540,535
24.	14,669
25.	0
26.	0
27.	0
28.	0
29.	0
30.	26,252
31.	4
32.	0
33.	187,819
34.	302

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$14,865,000	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	0	3.
4. Bonds Outstanding, June 30, 2021	\$14,865,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$6,044,496	Tax Rate	2.0914
b. Secondary	\$219,780	Tax Rate	0.9003
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 2021)

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)	\$17,371,433
2. Classroom Supplies (Function 1000, Object Code 6600)	\$334,795
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,693,200
4. Support Services—Students (Function 2100)	\$3,970,637
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$9,706,146
6. Total Current Expenditures	\$35,076,211
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$4,293,169
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$30,783,042

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, 2021

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 2021	\$64,063
2. Average salary of all teachers employed in FY 2020	\$63,968
3. Increase in average teacher salary from prior year	\$95
4. Percentage increase	0.1%

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	26.3%

Check this box if your district has no teachers (transporting districts and some CTEDs).

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. 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	4,476,795	3,976,334
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)	700,000	608,464
9. Total (lines 1-8)	5,176,795	4,584,798
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	\$	0
Total	\$	0

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	47,800
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

- 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
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
747,433	0		747,433
0	0		0
0	0		0
747,433	0	0	747,433

(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	11,830,475	3,419,856	1,325,375	353,701	891,898	158,739				168,258	0	18,148,302
2000 Support Services												
2100 Students	2,459,401	817,230	301,203	74,589	179,840	30,277				108,097	0	3,970,637
2200 Instructional Staff	873,597	269,695	564,637	2,549	129,549	5,678				0	0	1,845,705
2300 General Administration	570,570	323,728	109,707	9,189	15,019	21,946	0			15	0	1,050,174
2400 School Administration	732,110	211,063	20,029	97,086	56,668	1,071				0	0	1,118,027
2500, 2900 Central Services, Other	691,367	235,381	396,111	63,972	136,316	1,428			0	425	0	1,525,000
2600 Operation and Maintenance of Plant	1,632,281	695,293	1,215,331	1,500,240	240,157	258				0	0	5,283,560
2700 Student Transportation	0	0	2,378,680	135,970	62,230	0				0		2,576,880
3000 Operation of Noninstructional Services												
3100 Food Service Operations	34,017	14,061	923,857	1,987	97,161	798				168	0	1,072,049
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	140,428	41,731	3,260	2,075	0	0				0	0	187,494
Total (lines 1-12)	18,964,246	6,028,038	7,238,190	2,241,358	1,808,838	220,195	0	0	0	276,963	0	36,777,828
From Federal Funds	2,189,215	760,678	1,253,501	256,826	594,798	4,570	0	0	0	102,500	0	5,162,088
From State and Local Sources	16,775,031	5,267,360	5,984,689	1,984,532	1,214,040	215,625	0	0	0	174,463	0	31,615,740
4000 Facilities Acquisition and Construction	0	0	649,218	0	31,759	0				0	0	680,977
5000 Debt Service								2,463,786	701,347		0	3,165,133

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)	8,663,393	71,335	0	162,712
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,246,126	6,496	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	601,688	6,873	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Occurricular Activities, Athletics, and Other (Program 600-630)	135,556	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	115,864
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	375,311
2. 6620-6629 Energy	1,184,364

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	88,245
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

Improvement of Instruction and Library/Media Services functions detail are optional until fiscal year 2022.

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	31,759
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	31,759
5. 6450 Construction	645,218

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	232,710
5. 6650 Supplies-Technology-Related	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	857,339
7. Subtotal (Lines 1-6)	1,090,049
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	210,855

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	0
2. 2220 Library/Media Services	0

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 110502000

I certify that the Annual Financial Report of Casa Grande Union High School District, 82 County, for fiscal year 2021 was approved by the Governing Board on October 15, 2021, and that the complete Annual Financial Report may be reviewed by contacting Sharon Rodriguez at the District Office, telephone (520) 316-3360, during normal business hours.

Avg. Daily Membership	2020	2021
Attending	3,581.903	3,548.953
2021 Tax Rates:	Primary	Secondary
	2.0914	0.9003

Jan 11. 2021

 President of the Governing Board

Rev. 8/20 Arizona Department of Education and Auditor General

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				25,201,580	19,778,197	
Special Education				5,176,795	4,584,798	
Pupil Transportation				3,600,000	2,467,838	
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	3,500,522	29,351,047	0	33,978,375	26,830,833	6,020,736
Classroom Site Funds	178,787	2,077,323		2,193,647	2,072,038	184,072
Instructional Improvement	461,287	167,212		144,000	104,360	524,139
Unrestricted Capital Outlay	3,505,822	2,587,126	0	3,728,349	2,038,772	4,054,176
Adjacent Ways	5,961	771	0	6,351	0	6,732
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	671	4		0	0	675
Federal Projects	1,108,622	4,434,702	(78,732)	5,759,768	4,261,122	1,203,470
State Projects	49,792	197,420	0	259,304	193,550	53,662
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	71,715	37,837	765	71,539	0	110,317
Food Service	0	1,533,088	0	1,141,847	1,032,091	500,997
Civic Center	96,739	27,082	0	91,392	2,700	121,121
Community School	0	0	0	70	0	0
Auxiliary Operations	9,124	442,761	0	709,393	424,150	27,735
Extracurricular Activities Fees	9,124	45,262	0	138,613	17,925	36,461
Gifts and Donations	169,795	28,951	0	167,479	19,164	179,582
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	44,756	257	0	44,626	0	45,013
Textbooks	0	0	0	0	0	0
Litigation Recovery	6,440	15,622	0	6,440	0	22,062
Indirect Costs	270,721	0	78,732	268,298	94,516	254,937
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	1,500	0	0	1,353	147
Advertisement	0	0	0	0	0	0
Career Technical Education	62,936	540,535	0	664,308	601,626	1,845
Arizona Industry Credentials Incentive	0	14,669	0	30,500	14,986	(317)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	6,039,764	2,949,965	0	0	2,905,850	6,083,879
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	15,475	26,252	0	53,346	18,813	22,914
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	62,655	187,819		381,993	157,588	92,886
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	0	302	0	23,507	0	302