



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 2022

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The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 11, 2022 contain(s) the data for the AFR described above.
Date

[Handwritten signature]
Superintendent Signature
Dr. Anna Battle
Superintendent (Typed Name)
Gina Salazar
District Contact Employee

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Business Manager Signature
Gina Salazar
Business Manager (Typed Name)
520-316-3360
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TOTAL EXPENDITURES BY FUND
1. Maintenance & Operation (from page 2, line 32) \$ 29,513,552
2. Classroom Site Funds (from page 3, line 13) \$ 3,384,123
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 2,089,761

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, 1990

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 (lines 42 minus lines 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.	6,011,770	4,054,177	6,732	0	224,475	1.
2.	13,467,214	1,449,948	825		2,880,539	2.
3.	0					3.
4.	719,404	77,455	0		149,007	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.	21,493	26,143	10	0	7,325	18.
19.	46,919	0	0	0	0	19.
20.	14,255,030	1,553,546	835	0	3,036,871	20.
21.	0	0				21.
22.	1,020,442	135,211				22.
23.	0	0				23.
24.	0	0				24.
25.	1,020,442	135,211				25.
26.	277,386	0				26.
27.	14,050,294	1,861,703				27.
28.	1,548,136	159,939				28.
29.	0	0			0	29.
30.	15,875,816	2,021,642			0	30.
31.	0					31.
32.	0					32.
33.						33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	0				0	37.
38.	31,151,288	3,710,399	835	0	3,036,871	38.
39.				0	0	39.
40.	0	0	0	0	1,207	40.
41.	0	0	0	0	0	41.
42.	37,163,058	7,764,576	7,567	0	3,262,553	42.
43.	29,513,552	2,089,761	0	0	2,949,700	43.
44.	0	0	0	0	1,207	44.
45.	29,513,552	2,089,761	0	0	2,950,907	45.
46.	7,649,506	5,674,816	7,567	0	311,646	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$4,148 at 7/1/21.

(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 \$5,380 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$304,350

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.	7,329,800	2,155,627	335,350	46,917	4,060	13,950,582	9,871,754	8,156,555	21.0%
2000 Support Services										
2100 Students	2.	1,088,964	406,211	23,875	3,687	2,820	2,255,233	1,525,557	1,562,950	-2.4%
2200 Instructional Staff	3.	201,518	101,404	120,644	8,724	655	723,748	432,945	1,186,501	-63.5%
2300 General Administration	4.	409,161	169,709	404,999	7,992	21,990	1,089,032	1,013,851	906,111	11.9%
2400 School Administration	5.	744,815	270,980	32,348	74,252	899	1,347,500	1,123,294	1,057,462	6.2%
2500 Central Services	6.	949,122	350,921	375,884	26,252	2,000	1,757,000	1,704,179	1,053,236	61.8%
2600 Operation & Maintenance of Plant	7.	1,401,849	669,809	1,074,952	1,585,619	227	5,563,403	4,732,456	4,666,760	1.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	31,319	137,178	136,604	519	0	247,000	305,620	235,936	29.5%
610 School-Sponsored Cocurricular Activities	10.	102,746	26,837	0	0	0	191,000	129,583	154,937	-16.4%
620 School-Sponsored Athletics	11.	654,589	169,760	16,717	27,249	11,531	893,959	879,846	797,749	10.3%
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.	12,913,883	4,458,436	2,521,373	1,781,211	44,182	28,018,457	21,719,085	19,778,197	9.8%
200 and 300 Special Education										
1000 Instruction	15.	1,972,316	703,061	602,691	61,859	393	4,441,564	3,340,320	3,437,034	-2.8%
2000 Support Services										
2100 Students	16.	597,436	202,295	212,706	14,242	1,077	1,177,623	1,027,756	946,643	8.6%
2200 Instructional Staff	17.	119,399	39,387	25,560	0	0	403,041	184,346	180,523	2.1%
2300 General Administration	18.	0	0	0	0	0	19,500	0	14,137	-100.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	1,426	8,120	0	6,000	9,546	2,913	227.7%
2600 Operation & Maintenance of Plant	21.	0	0	1,423	0	0	0	1,423	3,548	-59.9%
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.	2,689,151	944,743	843,806	84,221	1,470	6,047,728	4,563,391	4,584,798	-0.5%
400 Pupil Transportation	25.	0	0	2,880,717	350,359	0	3,650,000	3,231,076	2,467,838	30.9%
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.	15,603,034	5,403,179	6,245,896	2,215,791	45,652	37,716,185	29,513,552	26,830,833	10.0%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
Classroom Site Fund 010													
Revenues													
CSF Revenue		3,544,851											
Interest Income and Other Revenues		4,895											
Total Revenues (lines 1 and 2)		3,549,746											
Expenditures													
1000 Instruction			2,817,262	566,861	0	0	0	0	2,557,964	3,384,123	2,043,835	65.6%	
2100 Support Services - Students			0	0	0	0	0	0	1,111,629	0	22,796	-100.0%	
2200 Support Services - Instructional Staff			0	0	0	0	0	0	0	0	5,407	-100.0%	
2300 Support Services - General Administration					0			0	0	0	0	0.0%	
2500 Central Services								0	0	0			
3300 Community Services Operations			0	0	0			0	0	0	0	0.0%	
4000 Facilities Acquisition and Construction							0		0	0			
5000 Debt Service								0	0	0			
Total Expenditures (lines 4-11)			2,817,262	566,861	0	0	0	0	3,669,593	3,384,123	2,072,038	63.3%	
Total Classroom Site Fund	183,924	3,549,746	2,817,262	566,861	0	0	0	0	3,669,593	3,384,123	2,072,038	63.3%	349,547

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	323,190	71,391			0	2,632,191	394,581	801,749	-50.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	6,364	162,027			411	1,030,783	168,802	149,154	13.2%
2300, 2400, 2500, 2900 Administration	4.	0		91,513		0	3,791	480,000	95,304	80,151	18.9%
2600 Operation & Maintenance of Plant	5.	0		185,714			0	169,490	185,714	81,106	129.0%
2700 Student Transportation	6.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		40,235			0	0	40,235	1,180	3309.7%
4000 Facilities Acquisition and Construction	8.	0		0			990,511	345,000	990,511	665,899	48.7%
5000 Debt Service	9.				195,309	19,305		261,000	214,614	259,533	-17.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	329,554	550,880	195,309	19,305	994,713	4,918,464	2,089,761	2,038,772	2.5%

(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.	4,918,464	2,089,761	0	0	0	0	0	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	990,511	0	0	0	0	0	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.	682,000	367,942	0	0	0	0	0	0
673X Vehicles	8.	20,000	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	1,151,490	182,937	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	195,309	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	19,305	0	0	0	0	0	0
Total (lines 2-11)	12.	1,853,490	1,756,004	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	990,511	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,853,490	765,493	0	0	0	0	0	0
Total (lines 13-15)	16.	1,853,490	1,756,004	0	0	0	0	0	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, 2022	
Land and Improvements	\$3,641,742 1.
Buildings and Improvements	\$33,267,662 2.
Furniture, Equipment, Vehicles, and Technology	\$3,760,832 3.
Construction in Progress	\$11,537 4.
Total	\$40,681,773 5.

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 lines 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	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(49,440)	794,224	(58,639)	1,326,223	813,327	(127,182)
2.	(5,786)	199,935	(6,263)	243,515	192,926	(5,040)
3.	(41,476)	75,845	(1,586)	63,905	37,481	(4,698)
4.	0	0	0	0	0	0
5.	(85)	14,044	0	14,006	14,044	(85)
6.	7,497	56,064	0	230,317	27,475	36,086
7.	0	0	0	0	0	0
8.	(612)	436,239	(41,268)	1,016,748	590,886	(196,527)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(7,095)	318,633	(41)	386,963	320,955	(9,458)
13.	0	0	0	0	0	0
14.	619,515	352,216	0	752,515	92,779	878,952
15.	56,766	121,997	0	80,358	0	178,763
16.	563,821	178,086	0	618,167	59,170	682,737
17.	37,452	2,640,212	(76,792)	10,039,305	3,015,158	(414,286)
18.	1,180,557	5,187,495	(184,589)	14,772,022	5,164,201	1,019,262
19.	(162,680)	2,415,993	(76,792)		2,393,671	(217,150)
20.	6	82,794	0	158,547	80,320	2,480
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.	40,420	21,150	0	61,570	12,758	48,812
28.	2,138	0	0	2,138	0	2,138
29.	0	0	0	0	0	0
30.	11,304	364,782	0	25,000	128,748	247,338
31.	53,868	468,726	0	247,255	221,826	300,768
32.	1,234,425	5,656,221	(184,589)	15,019,277	5,386,027	1,320,030

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	58,639
2.	0	6,263
3.	0	1,586
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	0	41,268
9.	0	0
10.	0	0
11.	0	0
12.	0	41
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	76,792

19.	0	76,792
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	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.

OTHER FUNDS	BEGGINING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
				BUDGET	ACTUAL	
020 Instructional Improvement	524,138	151,982		144,000	131,967	544,133
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	110,318	28,616	18,233	148,075	0	157,167
515 Civic Center	121,121	27,398	0	139,488	1,331	147,189
520 Community School	71	70,514	0	12,709	33,979	36,606
525 Auxiliary Operations	647,528	368,794	0	741,067	330,496	685,826
526 Extracurricular Activities Fees Tax Credit	165,782	42,831	0	215,814	40,561	168,052
530 Gifts and Donations	175,053	67,499	0	195,604	36,671	205,881
535 Career & Technical Education Projects	0	0	0	0	0	0
540 Fingerprint	0	0	0	0	0	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	45,013	196	0	45,129	0	45,209
555 Textbooks	0	0	0	0	0	0
565 Litigation Recovery	6,618	0	0	6,618	0	6,618
570 Indirect Costs	244,619	0	480,755	236,153	18,098	707,276
575 Unemployment Insurance	0	0	0	0	0	0
580 Teaching	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	147	0	0	0	0	147
595 Advertisement	0	0	0	0	0	0
596 Career Technical Education	550	566,906	0	622,295	567,175	281
597 Arizona Industry Credentials Incentive	0	2,738	0	39,514	6,582	(3,844)
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	4,530	0	0	4,530	0	4,530
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	13,966	68,920	0	6,134	69,063	13,823
695 New School Facilities	675	3	0	0	0	678
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	422,823	491,836	0	552,512	460,698	453,961
Other 080 Student Success Fund	0	230	0	0	0	230
INTERNAL SERVICE FUNDS 950-989						
9 Self Insurance 950	0	0	0	0	0	0
955 Intergovernmental Agreements	0	0	0	0	0	0
9 OPFB 320	0	0	0	0	0	0
957 Confacius 330	33,507	0	0	33,507	0	33,507

(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	131,967
Total Expenditures (lines 1-4)	144,000	131,967
Total Expenditures from accounting data		131,967

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		1,700
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		4,882
Career exploration		0
Total Expenditures (lines 1-5)	39,514	6,582
Total Expenditures from accounting data		6,582

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
0	151,982
0	0
0	0
0	0
0	0
18,233	28,616
0	0
0	27,398
0	70,514
0	131,967
0	568,794
0	42,831
0	67,499
0	0
0	0
0	0
0	0
0	196
0	0
0	0
480,755	0
0	0
0	0
0	0
0	0
0	0
0	0
0	566,906
0	2,738
0	0
0	0
0	0
0	0
0	68,920
0	3
0	0
0	491,836
0	230

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

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	151,982
0	0
0	0
0	0
0	0
0	28,616
0	0
0	27,398
0	70,514
0	131,967
0	568,794
0	42,831
0	67,499
0	0
0	0
0	0
0	0
0	196
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	566,906
0	2,738
0	0
0	0
0	0
0	0
0	68,920
0	3
0	0
0	491,836
0	230

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$14,865,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(2,305,000)	3.
4. Bonds Outstanding, June 30, 2022	\$12,560,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$696,841,892	Tax Rate	2.1351
b. Secondary	\$843,338,563	Tax Rate	0.8343
2. Number of Schools			3
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 2022)

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)	\$19,114,145
2. Classroom Supplies (Function 1000, Object Code 6600)	\$854,636
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,662,185
4. Support Services—Students (Function 2100)	\$4,237,805
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$10,867,112
6. Total Current Expenditures	\$39,735,883
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$3,820,725
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$35,915,158

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
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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G. Cash and Investments held at June 30, 2022	
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 2022	\$61,218
2. Average salary of all teachers employed in FY 2021	\$64,063
3. Increase in average teacher salary from prior year	(\$2,845)
4. Percentage increase	-4.4%

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	20.7%

I. Other long-term debt	
1. Principal (object 6832)	\$195,309
2. Interest (object 6842)	\$19,305
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No

Check this box if your district has no teachers (transporting district 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													
	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	0	15	14	15	44
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	15	14	15	44
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	15	14	11	40
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	45	42	41	128

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	5,247,728	3,870,759
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)	800,000	692,632
9. Total (lines 1-8)	6,047,728	4,563,391
10. IEP required pupil transportation costs coded within Program 400	754,157	1,444,916

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	49,200
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 2021 \$ 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
617,802	0		617,802
0	0		0
0	0		0
617,802	0	0	617,802

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

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

	Programs 100-630										Programs 700-900	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	13,762,420	3,924,812	1,173,575	854,635	623,145	129,093				142,096	0	20,609,776
2000 Support Services												
2100 Students	2,636,071	920,798	360,929	50,375	318,486	185,602				84,390	0	4,556,651
2200 Instructional Staff	654,700	235,155	177,275	32,272	122,499	655				0	0	1,222,556
2300 General Administration	495,538	194,929	405,142	11,402	13,008	21,990	0			0	0	1,142,009
2400 School Administration	885,131	314,399	35,809	77,851	8,654	899				0	0	1,322,743
2500, 2900 Central Services, Other	1,239,034	441,554	502,094	46,487	97,396	2,175			0	730	0	2,329,470
2600 Operation and Maintenance of Plant	1,469,984	699,594	1,175,438	1,652,156	490,866	227				121	0	5,488,386
2700 Student Transportation	0	0	2,999,696	350,359	0	0				0	0	3,350,055
3000 Operation of Noninstructional Services												
3100 Food Service Operations	31,319	15,995	1,183,572	0	135,915	943				150	0	1,367,894
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	0	121,183	136,604	519	40,235	0				0	0	298,541
Total (lines 1-12)	21,174,197	6,868,419	8,150,134	3,076,056	1,850,204	341,584	0		0	227,487	0	41,688,081
From Federal Funds	2,211,823	738,092	1,647,966	307,299	1,275,024	167,588	0		0	35,230	0	6,383,022
From State and Local Sources	18,962,374	6,130,327	6,502,168	2,768,757	575,180	173,996	0		0	192,257	0	35,305,059
4000 Facilities Acquisition and Construction	0	0	1,139,584	0	0	0				0	0	1,139,584
5000 Debt Service								2,500,309	664,005		0	3,164,314

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)	10,377,075	202,192	64,040	187,392
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,202,304	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	643,360	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	4,950
5. Occurricular Activities, Athletics, and Other (Program 600-630)	162,809	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	484,345
7. Number of FTE-Certified Teachers	169
8. Number of FTE-Contract Teachers	1

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

1. 6410-6411 Utility Services	395,603
2. 6620-6629 Energy	1,316,944

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	75,845
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

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	1,139,584

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	82,451
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	200,777
5. 6650 Supplies-Technology-Related	19,855
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	621,913
7. Subtotal (Lines 1-6)	924,996
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	110,416

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

1. 2210 Improvement of Instruction	96,532
2. 2220 Library/Media Services	175,721

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 2022 was approved by the Governing Board on 11 October 2022, 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	2021	2022
Attending	3,562,543	3,750,281.000

2022 Tax Rates:	Primary	Secondary
	2.1351	0.8343

Gina Salazar
 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				28,018,457	21,719,085	
Special Education				6,047,728	4,563,391	
Pupil Transportation				3,650,000	3,231,076	
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	6,011,770	31,151,288	0	37,716,185	29,513,552	7,649,506
Classroom Site Funds	183,924	3,549,746		3,669,593	3,384,123	349,547
Instructional Improvement	524,138	151,982		144,000	131,967	544,153
Unrestricted Capital Outlay	4,054,177	3,710,399	0	4,918,464	2,089,761	5,674,815
Adjacent Ways	6,732	835	0	0	0	7,567
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	675	3		0	0	678
Federal Projects	1,180,557	5,187,495	(184,589)	14,772,022	5,164,201	1,019,262
State Projects	53,868	468,726	0	247,255	221,826	300,768
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	110,318	28,616	18,233	148,075	0	157,167
Food Service	2,014,532	2,483,003	(296,166)	0	1,232,895	2,968,474
Civic Center	121,121	27,398	0	139,488	1,331	147,188
Community School	71	70,514	0	12,709	33,979	36,606
Auxiliary Operations	647,528	568,794	0	741,067	530,496	685,826
Extracurricular Activities Fees	165,782	42,831	0	215,814	40,561	168,052
Gifts and Donations	179,583	67,499	0	200,134	36,671	210,411
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	45,013	196	0	45,129	0	45,209
Textbooks	0	0	0	0	0	0
Litigation Recovery	6,618	0	0	6,618	0	6,618
Indirect Costs	244,619	0	480,755	236,153	18,098	707,276
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	147	0	0	0	0	147
Advertisement	0	0	0	0	0	0
Career Technical Education	550	566,906	0	622,295	567,175	281
Arizona Industry Credentials Incentive	0	2,738	0	39,514	6,582	(3,844)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	224,475	3,036,871	0	2,820,295	2,949,700	311,646
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	13,966	68,920	0	6,134	69,063	13,823
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	422,823	491,836		552,512	460,698	453,961
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	33,507	230	0	33,507	0	33,737