



### 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**

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The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 13, 2020 contain(s) the data for the AFR described above.  
Date

\_\_\_\_\_  
Superintendent Signature

Todd Flora  
Superintendent (Typed Name)

Roni Hart  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

Roni Hart  
Business Manager (Typed Name)

928.219.3005  
Telephone Number

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Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>12,005,220</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>1,028,729</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>552,604</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) 001-1990

**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 (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.	1,298,395	49,206	74,729	576,299	344,088	1.
2.	7,682,023	853,558	0		1,958,086	2.
3.	0					3.
4.	0	0	0		0	4.
5.	0	0			0	5.
6.	0	0			0	6.
7.	0	0			0	7.
8.	0	0			0	8.
9.	0	0			0	9.
10.	0	0			0	10.
11.	0	0			0	11.
12.	0	0			0	12.
13.	0	0			0	13.
14.	0	0			0	14.
15.	0	0			0	15.
16.	0	0			0	16.
17.	0	0			0	17.
18.	1,143	1,035	574	3,193	31,199	18.
19.	50,479	0	0	0	0	19.
20.	7,733,645	854,593	574	3,193	1,989,285	20.
21.	0	0				21.
22.	265,806	0				22.
23.	0	0				23.
24.	0	0				24.
25.	265,806	0				25.
26.	92,031	0				26.
27.	1,565,490	0				27.
28.	1,446,353	0				28.
29.	0	0			0	29.
30.	3,103,874	0			0	30.
31.	0					31.
32.	0					32.
33.	0					33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	0				0	37.
38.	11,103,325	854,593	574	3,193	1,989,285	38.
39.				0	0	39.
40.	0	0	0	0	0	40.
41.	0	0	0	0	0	41.
42.	12,401,720	903,799	75,303	579,492	2,333,373	42.
43.	12,005,220	552,604	0	470,010	2,310,800	43.
44.	0	0	0	0	0	44.
45.	12,005,220	552,604	0	470,010	2,310,800	45.
46.	396,500	351,195	7/14/2023 10:59:53 75,303	109,482	22,573	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 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 \$396,500 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$1,452,030

**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	
<b>100 Regular Education</b>										
1000 Instruction	1.	3,152,583	1,072,743	10,202	103,637	0	4,663,987	4,339,165	3,935,070	10.3%
2000 Support Services										
2100 Students	2.	396,528	175,615	835	2,147	1,580	592,146	576,705	536,542	7.5%
2200 Instructional Staff	3.	118,249	58,147	25,758	2,518	552	234,492	205,224	193,449	6.1%
2300 General Administration	4.	222,507	83,523	34,190	831	4,950	417,981	346,001	308,120	12.3%
2400 School Administration	5.	452,071	118,533	3,518	14,075	3,600	617,770	591,797	598,013	-1.0%
2500 Central Services	6.	144,335	74,377	109,619	3,861	8,644	381,547	340,836	387,604	-12.1%
2600 Operation & Maintenance of Plant	7.	89,757	50,882	1,801,665	488,002	260	2,089,702	2,430,566	2,251,378	8.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	52,046	29,805	(8,305)	17,913	0	94,319	91,459	89,101	2.6%
610 School-Sponsored Cocurricular Activities	10.	44,250	9,032	66	0	7,159	66,494	60,507	57,655	4.9%
620 School-Sponsored Athletics	11.	417,534	120,696	3,182	0	19,627	509,998	561,039	574,156	-2.3%
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.	5,089,860	1,793,353	1,980,730	632,984	46,372	9,668,436	9,543,299	8,931,088	6.9%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	772,003	295,060	22,954	2,524	1,050	917,548	1,093,591	1,080,462	1.2%
2000 Support Services										
2100 Students	16.	141,896	52,475	61,083	5,030	130	236,544	260,614	246,357	5.8%
2200 Instructional Staff	17.	149,656	86,877	0	0	0	207,555	236,533	220,854	7.1%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	23,438	7,355	0	101	0	28,205	30,894	30,319	1.9%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	1,300	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	1,086,993	441,767	84,037	7,655	1,180	1,391,152	1,621,632	1,577,992	2.8%
<b>400 Pupil Transportation</b>	25.	465,855	168,307	17,241	187,951	935	948,923	840,289	833,347	0.8%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	0	0	0	0	0	0	0	0	0.0%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	6,642,708	2,403,427	2,082,008	828,590	48,487	12,008,511	12,005,220	11,342,427	5.8%

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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	216,741										1.
Interest Income and Other Revenues	2.	0										2.
Total Revenues (lines 1 and 2)	3.	216,741										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		119,886	23,161				284,867	143,047	162,915	-12.2%	4.
2100 Support Services - Students	5.		0	0				9,943	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.		0	0				2,946	0	0	0.0%	6.
Program 100 Subtotal (lines 4-6)	7.		119,886	23,161				297,756	143,047	162,915	-12.2%	7.
200 and 300 Special Education												
1000 Instruction	8.		40,710	7,618				79,132	48,328	54,008	-10.5%	8.
2100 Support Services - Students	9.		0	0				1,891	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				3,489	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		40,710	7,618				84,512	48,328	54,008	-10.5%	11.
Other Programs (Specify) N/A												
1000 Instruction	12.		1	(1)				0	0	0	0.0%	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.		1	(1)				0	0	0	0.0%	16.
Total Classroom Site Fund 011 - Base Salary	17.	0	216,741	160,597	30,778		0	382,268	191,375	216,923	-11.8%	25,366
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	18.	433,481										18.
Interest Income and Other Revenues	19.	947										19.
Total Revenues (lines 18 and 19)	20.	434,428										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		352,386	62,242				803,510	414,628	386,631	7.2%	21.
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	22.
2200 Support Services - Instructional Staff	23.		0	0				0	0	0	0.0%	23.
Program 100 Subtotal (lines 21-23)	24.		352,386	62,242				803,510	414,628	386,631	7.2%	24.
200 and 300 Special Education												
1000 Instruction	25.		0	0				0	0	32,995	-100.0%	25.
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	26.
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		0	0				0	0	32,995	-100.0%	28.
Other Programs (Specify)												
1000 Instruction	29.		0	0				0	0	0	0.0%	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	31.
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	32.
Other Programs Subtotal (lines 29-32)	33.		0	0				0	0	0	0.0%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	76,574	434,428	352,386	62,242		0	803,510	414,628	419,626	-1.2%	96,374
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	35.	433,481										35.
Interest Income and Other Revenues	36.	507										36.
Total Revenues (lines 35 and 36)	37.	433,988										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		129,077	207,419	0	0		830,267	336,496	256,707	31.1%	38.
2100 Support Services - Students	39.		0	0	0	0		0	0	0	0.0%	39.
2200 Support Services - Instructional Staff	40.		0	0	0	0		500	0	0	0.0%	40.
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.		129,077	207,419	0	0		830,767	336,496	256,707	31.1%	42.
200 and 300 Special Education												
1000 Instruction	43.		0	10,474	0	0		0	10,474	2,457	326.3%	43.
2100 Support Services - Students	44.		0	0	0	0		244,501	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	45.
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.		0	10,474	0	0		244,501	10,474	2,457	326.3%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify) 610												
1000 Instruction	49.		54,509	21,247	0	0		64,750	75,756	71,702	5.7%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	50.
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	51.
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	52.
Other Programs Subtotal (lines 49 -52)	53.		54,509	21,247	0	0		64,750	75,756	71,702	5.7%	53.
Total Classroom Site Fund 013 - Other	54.	45,344	433,988	183,586	239,140	0	0	1,140,018	422,726	330,866	27.8%	56,606
Total Classroom Site Funds (lines 17, 34, and 54)	55.	121,918	1,085,157	696,569	332,160	0	0	2,325,796	1,028,729	967,415	6.3%	178,346

(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	26,865	5,306			0	28,000	32,171	2,326	1283.1%
1000 Instruction	2.	0	26,865	5,306			0	28,000	32,171	2,326	1283.1%
2000 Support Services	3.	0	0	0			6,471	6,471	6,471	14,729	-56.1%
2100, 2200 Students and Instructional Staff	3.	0	0	0			6,471	6,471	6,471	14,729	-56.1%
2300, 2400, 2500, 2900 Administration	4.	0		53,533		0	0	27,600	53,533	0	--
2600 Operation & Maintenance of Plant	5.	44,138		9,733			3,548	104,962	57,419	63,285	-9.3%
2700 Student Transportation	6.	0		202,890			0	185,530	202,890	185,530	9.4%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0	0.0%
5000 Debt Service	9.				166,339	33,781		235,000	200,120	200,120	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	44,138	26,865	271,462	166,339	33,781	10,019	587,563	552,604	465,990	18.6%

(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	587,563	552,604	0	470,010	0	0	74,655	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	27,182	0	0	0	0	0	0	0
6450 Construction Services	0	0	0	423,190	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	355,045	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	0	11,027	0	5,635	0	0	0	0
673X Vehicles	185,530	202,890	0	0	0	0	0	0
673X Technology-Related Hardware and Software	84,636	57,545	0	40,528	0	0	0	0
6831, 6832 Redemption of Principal	201,000	166,339	0	0	0	0	0	0
6841, 6842, 6850 Interest	34,000	33,781	0	0	0	0	0	0
Total (lines 2-11)	532,348	471,582	0	469,353	0	0	355,045	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	0	40,528			0	0
New Construction	0	0	0	423,190	0	0	0	0
Other	470,287	471,582	0	5,632	0	0	74,655	0
Total (lines 13-15)	470,287	471,582	0	469,353	0	0	74,655	0
Total (lines 13-15)	Must equal line 12	471,582	0	Must equal line 12	0	0	Must equal line 12	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	\$5,527,719
Buildings and Improvements	\$79,072,578
Furniture, Equipment, Vehicles, and Technology	\$6,964,995
Construction in Progress	\$0
Total	\$91,565,292

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>FEDERAL PROJECTS</b>						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (145,451)	566,325	(36,781)	610,912	569,603	(185,510)
140-150 ESEA Title II - Prof. Development and Technology	2. (17,085)	76,655	(4,268)	70,733	68,617	(13,315)
160 ESEA Title IV - 21st Century Schools	3. (21,866)	24,163	(2,734)	39,066	22,932	(23,369)
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5. (1)	3,944	0	2,842	3,944	(1)
200 ESEA Title VII - Indian Education	6. 0	0	0	0	0	0
210 ESEA Title VI - Flexibility and Accountability	7. (10,342)	19,020	(1,346)	16,928	20,628	(13,296)
220 IDEA Part B	8. (46,277)	353,904	(14,399)	361,484	337,467	(44,239)
230 Johnson-O'Malley	9. 0	0	0	0	0	0
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. (14,248)	187,925	0	241,674	204,571	(30,894)
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 0	0	0	0	0	0
374 E-Rate	15. 0	0	0	100,000	0	0
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. (12,319)	121,756	(2,158)	201,880	136,286	(29,007)
<b>Total Federal Project Funds (lines 1-17)</b>	18. (267,589)	1,353,692	(61,686)	1,645,519	1,364,048	(339,631)
<b>Total COVID-19 Federal Relief Funds included in line 17 above</b>	19.	0	0		0	0
<b>STATE PROJECTS</b>						
400 Vocational Education	20. 763	53,724	879	53,384	53,724	763
410 Early Childhood Block Grant	21. 0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	22. 0	0	0	0	0	0
425 Adult Basic Education	23. 0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	24. 0	0	0	0	0	0
435 Academic Contests	25. 0	0	0	0	0	0
450 Gifted Education	26. 0	1,958	0	2,303	1,958	0
456 College Credit Exam Incentives	27. 0	0	0	0	0	0
457 Results-based Funding	28. 0	0	0	0	0	0
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. 27,059	1,806	0	144,341	6,598	22,267
<b>Total State Project Funds (lines 20-30)</b>	31. 27,822	57,488	879	200,028	62,280	23,030
<b>Total Federal and State Projects (lines 18 and 31)</b>	32. (239,767)	1,411,180	(60,807)	1,845,547	1,426,328	(316,601)

(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	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	16,908	89,774		83,000	59,188	47,494
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	18,529	0	0	0	0	18,529
515 Civic Center	6.	91,688	450,912	0	0	576,633	(34,033)
520 Community School	7.	(2,029)	347,196	0	233,099	380,672	(35,505)
525 Auxiliary Operations	8.	126,462	129,439	0	425,000	273,909	(18,008)
526 Extracurricular Activities Fees Tax Credit	9.	63,470	23,416	0	64,027	44,090	42,796
530 Gifts and Donations	10.	31,970	17,829	0	137	5,500	44,299
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	12,926	314	0	3,473	1,922	11,318
540 Fingerprint	12.	0	0	0	1,000	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	(76,728)	29,824	0	300,000	21,674	(68,578)
555 Textbooks	15.	8,127	303	0	20,460	0	8,430
565 Litigation Recovery	16.	(682)	3,000	0	13,635	11,454	(9,136)
570 Indirect Costs	17.	62,388	0	59,510	0	116,625	5,273
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	6,310	235	0	0	0	6,545
596 Career Technical Education	23.	(2,987)	642,018	(879)	551,000	712,850	(74,698)
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	3,931	(3,931)
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	0	13,020	0	0	116,311	(103,291)
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	2,307,050	0	0
850 Student Activities	32.	167,430	242,413		0	240,336	169,507
Other 855	33.	81,334	75,287	0	0	84,755	71,866
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	3,603	0	0	4,404	(801)
9__ OPEB	3.	0	0	0	0	0	0
9__ _____	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	64,500	31,107
Dropout Prevention Programs	0	0
Instructional Improvement Programs	18,500	28,081
Total Expenditures (lines 1-4)	83,000	59,188
Total Expenditures from accounting data		59,188

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.

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2019	\$30,570,000	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	(900,000)	3.
4. Bonds Outstanding, June 30, 2020	\$29,670,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$1,209,674	5.
6. Short-term Debt Outstanding, June 30, 2020	\$869,736	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$532,381,697	Tax Rate	1.8954
b. Secondary	\$532,381,697	Tax Rate	0.3720
2. Number of Schools	2		
3. Actual Days in Session	150		
4. Area of School District (Square Miles)	925		

(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)**

	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)	\$8,207,680
2. Classroom Supplies (Function 1000, Object Code 6600)	\$308,377
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,894,470
4. Support Services—Students (Function 2100)	\$994,008
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,604,437
6. Total Current Expenditures	\$17,008,972
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,425,734
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$15,583,238

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

**G. Cash and Investments held at June 30, 2020**

1. Sinking funds	\$0
2. Bond funds	\$109,482
3. Other funds, except for any employee retirement funds	\$591,253

**H. Average Teacher Salary (A.R.S. §15-903.E)**

1. Average salary of all teachers employed in FY 2020	\$45,465
2. Average salary of all teachers employed in FY 2019	\$45,465
3. Increase in average teacher salary from prior year	\$0
4. Percentage increase	0.0%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$42,896
6. Total percentage increase in average teacher salary since FY 2018	6.0%



**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	3	2	9	2	16
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	1	2	5	3	11
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	10	8	12	3	33
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	14	12	26	8	60

**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	967,037	956,203
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)	56,645	68,505
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	367,470	596,924
9. Total (lines 1-8)	1,391,152	1,621,632
10. IEP required pupil transportation costs coded within Program 400		93,639

**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	21,050
2. Federal Audit Expenditures - All Funds	6330	1,200

**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
22,954	0		22,954
22,954	0	0	22,954

(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	5,556,342	1,904,247	210,626	441,519	377,644	25,250				39,307	193,273	8,748,208
2000 Support Services												
2100 Students	608,005	257,896	99,058	12,051	0	1,910				15,088	0	994,008
2200 Instructional Staff	607,030	254,465	64,325	23,939	73,880	7,060				9,796	0	1,040,495
2300 General Administration	360,507	122,882	40,620	4,041	2,890	6,456	0			0	0	537,396
2400 School Administration	612,046	184,383	4,543	16,979	2,215	4,720				0	0	824,886
2500, 2900 Central Services, Other	241,651	102,216	116,432	4,839	56,661	(811)			11,199	0	0	532,187
2600 Operation and Maintenance of Plant	90,550	51,068	2,222,518	659,076	43,599	1,584				0	0	3,068,395
2700 Student Transportation	468,870	168,926	24,236	190,060	202,890	815				120		1,055,917
3000 Operation of Noninstructional Services												
3100 Food Service Operations	2,930	275	224,608	18,280	3,101	824				0	0	250,018
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											236,235	236,235
3400 Bookstore Operations	121,729	62,670	0	1,006	0	0				0	0	185,405
<b>Total (lines 1-12)</b>	<b>8,669,660</b>	<b>3,109,028</b>	<b>3,006,966</b>	<b>1,371,790</b>	<b>762,880</b>	<b>47,808</b>	<b>0</b>	<b>11,199</b>	<b>64,311</b>	<b>429,508</b>	<b>17,473,150</b>	
From Federal Funds	843,868	225,984	45,216	316,962	168,751	150	0	0	283	4,905	1,606,119	
From State and Local Sources	7,825,792	2,883,044	2,961,750	1,054,828	594,129	47,658	0	11,199	64,028	424,603	15,867,031	
4000 Facilities Acquisition and Construction	0	0	423,190	0	0	0				0	0	423,190
5000 Debt Service							1,066,339	1,440,831		0	0	2,507,170

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)	3,395,726	111,485	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	313,952	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	617,330	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	47,828	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	55,509	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	33,431
7. Number of FTE-Certified Teachers	93
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	97,612
2. 6620-6629 Energy	649,446

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	193,273	193,273
3. Program 900	4,070	230,551	234,621
4. Total (lines 1-3)	4,070	423,824	427,894

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	423,190

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	1,607
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	29,862
5. 6650 Supplies-Technology-Related	20,808
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	322,214
7. Subtotal (Lines 1-6)	374,491
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	98,994

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 080502000

I certify that the Annual Financial Report of Colorado River Union HS District, Mohave County, for fiscal year 2020 was approved by the Governing Board on October 12, 2020, and that the complete Annual Financial Report may be reviewed by contacting Roni Hart at the District Office, telephone 928.219.3005, during normal business hours.

Avg. Daily Membership

2019

2020

Attending

1,803.891

1,751.889

2020 Tax Rates:

Primary

1.8954

Secondary

0.3720

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				9,668,436	9,543,299	
Special Education				1,391,152	1,621,632	
Pupil Transportation				948,923	840,289	
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	1,298,395	11,103,325	0	12,008,511	12,005,220	396,500
Classroom Site Funds	121,918	1,085,157		2,325,796	1,028,729	178,346
Instructional Improvement	16,908	89,774		83,000	59,188	47,494
Unrestricted Capital Outlay	49,206	854,593	0	587,563	552,604	351,195
Adjacent Ways	74,729	574	0	74,655	0	75,303
Bond Building	576,299	3,193	0	0	470,010	109,482
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	(267,589)	1,353,692	(61,686)	1,645,519	1,364,048	(339,631)
State Projects	27,822	57,488	879	200,028	62,280	23,909
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	18,529	0	0	0	0	18,529
Food Service	1,885	481,663	0	0	307,000	176,548
Civic Center	91,688	450,912	0	0	576,633	(34,033)
Community School	(2,029)	347,196	0	233,099	380,672	(35,505)
Auxiliary Operations	126,462	129,439	0	425,000	273,909	(18,008)
Extracurricular Activities Fees	63,470	23,416	0	64,027	44,090	42,796
Gifts and Donations	31,970	17,829	0	137	9,431	40,368
Career & Tech. Ed. & Voc. Ed. Projects	12,926	314	0	3,473	1,922	11,318
Fingerprint	0	0	0	1,000	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	(76,728)	29,824	0	300,000	21,674	(68,578)
Textbooks	8,127	303	0	20,460	0	8,430
Litigation Recovery	(682)	3,000	0	13,635	11,454	(9,136)
Indirect Costs	62,388	0	59,510	0	116,625	5,273
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	6,310	235	0	0	0	6,545
Career Technical Education	(2,987)	642,018	(879)	551,000	712,850	(74,698)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	344,088	1,989,285	0	0	2,310,800	22,573
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	13,020	0	0	116,311	(103,291)
Impact Aid Rev. Bond Debt Service	0	0	0	2,307,050	0	0
Student Activities	167,430	242,413		0	240,336	169,507
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	3,603	0	0	4,404	(801)
OPEB	0	0	0	0	0	0
Other Funds	81,334	75,287	0	0	84,755	71,866

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

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

<b>District Name</b>	Colorado River Union HS District #2
<b>CTDS Number</b>	080502000
<b>County</b>	Mohave

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide		080502000		503	500	
Private Schools						
CTED (Member Districts)						
School 1	Mohave High School	080502001	1175.337	283	200	
School 2	River Valley High School	080502002	499.114	233	200	
School 3	CRUHSD Academy	080502004	91.678	292	200	
School 4						
School 5						
School 6						
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Element Name	Element	Description
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