



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**

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on October 13, 2021 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Business Manager Signature

Superintendent (Typed Name)

Business Manager (Typed Name)

District Contact Employee

Telephone Number

Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>12,015,956</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>865,343</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>536,941</u>

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 2021 was approved by the Governing Board on October 12, 2021, and that the complete Annual Financial Report may be reviewed by contacting Samuel Dellat the District Office, telephone 928-219-3005, during normal business hours.

Avg. Daily Membership

2020

2021

Attending

1,751.889

1,703.558

2021 Tax Rates:

Primary

Secondary

1.8371

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				9,360,835	9,423,224	
Special Education				1,106,419	1,778,319	
Pupil Transportation				966,923	814,413	
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	396,500	11,430,222	0	11,434,177	12,015,956	(189,234)
Classroom Site Funds	178,346	1,045,415		2,425,956	865,343	358,418
Instructional Improvement	47,494	82,888		83,000	27,504	102,878
Unrestricted Capital Outlay	351,195	877,365	0	862,812	536,941	691,619
Adjacent Ways	75,303	146	0	0	0	75,449
Bond Building	109,482	0	0	0	64,589	44,893
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0	0	0	0	0
Federal Projects	(339,631)	2,583,966	(154,845)	2,716,639	2,464,947	(375,457)
State Projects	23,030	112,431	0	185,867	110,171	25,290
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	3,200	0	0	0	21,729
Food Service	0	464,416	0	977,400	574,031	(109,615)
Civic Center	(34,033)	595,914	0	0	558,622	3,259
Community School	(35,505)	382,813	0	233,099	366,526	(19,218)
Auxiliary Operations	(18,008)	82,521	0	425,000	151,907	(87,394)
Extracurricular Activities Fees	42,796	10,952	0	64,027	41,534	12,214
Gifts and Donations	40,368	2,321	0	137	15,145	27,544
Career & Tech. Ed. & Voc. Ed. Projects	11,318	(10,221)	0	3,473	368	729
Fingerprint	0	0	0	1,000	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	(68,578)	8,780	0	300,000	7,552	(67,350)
Textbooks	8,430	3,436	0	20,460	0	11,866
Litigation Recovery	(9,136)	708	0	13,635	0	(8,428)
Indirect Costs	5,273	0	154,845	0	150	159,968
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	6,545	65	0	0	0	6,610
Career Technical Education	(74,698)	570,351	0	551,000	551,692	(56,039)
Arizona Industry Credentials Incentive	0	47,545	0	30,000	21,094	26,451
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	22,573	2,659,003	0	2,371,050	2,374,800	306,776
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(103,291)	160,287	0	0	67,394	(10,398)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	169,507	197,854		245,000	176,557	190,804
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	(801)	5,044	0	0	0	4,243
OPEB	0	0	0	0	0	0
Other Funds	0	79,891	0	0	74,549	5,342

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) 0

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.	396,500	351,195	75,303	109,482	22,573	1.
2.	8,132,556	903,617	0		2,620,728	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.	0	(26,252)	146	0	38,276	18.
19.	75,809	0	0	0	(1)	19.
20.	8,208,365	877,365	146	0	2,659,003	20.
21.	0	0				21.
22.	224,992	0				22.
23.	0	0				23.
24.	0	0				24.
25.	224,992	0				25.
26.	134,220	0				26.
27.	1,229,443	0				27.
28.	1,633,201	0				28.
29.	1	0			0	29.
30.	2,996,865	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.	11,430,222	877,365	146	0	2,659,003	38.
39.				0	0	39.
40.	0	0	0	0	0	40.
41.	0	0	0	0	0	41.
42.	11,826,722	1,228,560	75,449	109,482	2,681,576	42.
43.	12,015,956	536,941	0	64,589	2,374,800	43.
44.	0	0	0	0	0	44.
45.	12,015,956	536,941	0	64,589	2,374,800	45.
46.	(189,234)	691,619	75,449	44,893	306,776	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 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 (\$1,004,085) at 6/30/21.

(4) Debt Service Fund, interest expenditures amount: \$1,371,050

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.	3,114,134	1,226,077	27,537	79,826	2,995	4,336,060	4,450,569	4,339,165	2.6%	1.
2000 Support Services											
2100 Students	2.	397,513	190,996	804	729	1,580	579,936	591,622	576,705	2.6%	2.
2200 Instructional Staff	3.	145,137	72,453	13,439	1,452	197	184,902	232,678	205,224	13.4%	3.
2300 General Administration	4.	233,085	82,199	81,215	1,431	7,489	344,921	405,419	346,001	17.2%	4.
2400 School Administration	5.	527,763	192,752	1,765	6,569	2,250	643,370	731,099	591,797	23.5%	5.
2500 Central Services	6.	218,150	82,437	52,612	4,047	48,593	311,269	405,839	340,836	19.1%	6.
2600 Operation & Maintenance of Plant	7.	73,738	46,838	1,317,967	492,460	634	2,334,979	1,931,637	2,430,566	-20.5%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	48,578	32,004	8,506	1,112	0	102,019	90,200	91,459	-1.4%	9.
610 School-Sponsored Cocurricular Activities	10.	31,775	6,527	0	0	380	58,394	38,682	60,507	-36.1%	10.
620 School-Sponsored Athletics	11.	389,201	120,719	8,697	0	26,862	464,985	545,479	561,039	-2.8%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	5,179,074	2,053,002	1,512,542	587,626	90,980	9,360,835	9,423,224	9,543,299	-1.3%	14.
200 and 300 Special Education											
1000 Instruction	15.	848,439	335,138	0	2,000	800	713,605	1,186,377	1,093,591	8.5%	15.
2000 Support Services											
2100 Students	16.	142,660	55,499	104,751	2,105	0	169,244	305,015	260,614	17.0%	16.
2200 Instructional Staff	17.	154,089	93,199	440	0	0	194,065	247,728	236,533	4.7%	17.
2300 General Administration	18.	0	0	0	716	0	0	716	0	--	18.
2400 School Administration	19.	29,392	8,944	0	0	147	28,205	38,483	30,894	24.6%	19.
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	1,300	0	0	0.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	1,174,580	492,780	105,191	4,821	947	1,106,419	1,778,319	1,621,632	9.7%	24.
400 Pupil Transportation	25.	443,181	170,073	15,400	185,527	232	966,923	814,413	840,289	-3.1%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	6,796,835	2,715,855	1,633,133	777,974	92,159	11,434,177	12,015,956	12,005,220	0.1%	32.

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.	208,966										1.
Interest Income and Other Revenues	2.	0										2.
Total Revenues (lines 1 and 2)	3.	208,966										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		121,223	50,655				311,606	171,878	143,047	20.2%	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.		121,223	50,655				324,495	171,878	143,047	20.2%	7.
200 and 300 Special Education												
1000 Instruction	8.		43,564	17,277				22,132	60,841	48,328	25.9%	8.
2100 Support Services - Students	9.		0	0				1,891	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		(8,001)	0				3,489	(8,001)	0	--	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		35,563	17,277				27,512	52,840	48,328	9.3%	11.
Other Programs (Specify)												
1000 Instruction	12.		0	0				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.		0	0				0	0	0	0.0%	16.
Total Classroom Site Fund 011 - Base Salary	17.	25,366	208,966	156,786	67,932		0	352,007	224,718	191,375	17.4%	9,614
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	417,931										18.
Interest Income and Other Revenues	19.	457										19.
Total Revenues (lines 18 and 19)	20.	418,388										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		373,556	64,493				814,148	438,049	414,628	5.6%	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.		373,556	64,493				814,148	438,049	414,628	5.6%	24.
200 and 300 Special Education												
1000 Instruction	25.		0	0				0	0	0	0.0%	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	0	0.0%	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.	96,374	418,388	373,556	64,493		0	814,148	438,049	414,628	5.6%	76,713
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	417,931										35.
Interest Income and Other Revenues	36.	130										36.
Total Revenues (lines 35 and 36)	37.	418,061										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		84,539	40,869	0	0		1,022,944	125,408	336,496	-62.7%	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.		84,539	40,869	0	0		1,023,444	125,408	336,496	-62.7%	42.
200 and 300 Special Education												
1000 Instruction	43.		0	0	0	0		0	0	10,474	-100.0%	43.
2100 Support Services - Students	44.		0	0	0	0		236,357	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	0	0	0		236,357	0	10,474	-100.0%	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	22,659	0	0		0	77,168	75,756	1.9%	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	22,659	0	0		0	77,168	75,756	1.9%	53.
Total Classroom Site Fund 013 - Other	54.	56,606	418,061	139,048	63,528	0	0	1,259,801	202,576	422,726	-52.1%	272,091
Total Classroom Site Funds (lines 17, 34, and 54)	55.	178,346	1,045,415	669,390	195,953	0	0	2,425,956	865,343	1,028,729	-15.9%	358,418

(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	0	12,520			0	5,600	12,520	32,171	-61.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	0			3,966	15,000	3,966	6,471	-38.7%
2300, 2400, 2500, 2900 Administration	4.	0		55,784		0	0	0	55,784	53,533	4.2%
2600 Operation & Maintenance of Plant	5.	48,304		7,107			18,450	456,561	73,861	57,419	28.6%
2700 Student Transportation	6.	0		188,888			0	185,530	188,888	202,890	-6.9%
3000 Operation of Noninstructional Services	7.	0		1,802			0	0	1,802	0	--
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0	0.0%
5000 Debt Service	9.				173,522	26,598		200,121	200,120	200,120	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	48,304	0	266,101	173,522	26,598	22,416	862,812	536,941	552,604	-2.8%

(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.	862,812	536,941	0	64,589	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	392,581	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	64,589	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	0	355,045	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	0	21,040	0	0	0	0	0	0
673X Vehicles	8.	0	185,530	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	5,600	59,530	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	159,454	173,522	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	40,667	26,598	0	0	0	0	0	0
Total (lines 2-11)	12.	598,302	466,220	0	64,589	0	0	355,045	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	0	64,589			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	0	466,220	0	0	0	75,168	0	0
Total (lines 13-15)	16.	Must equal line 12	466,220	0	64,589	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, 2021	
Land and Improvements	\$5,575,720
Buildings and Improvements	\$79,463,927
Furniture, Equipment, Vehicles, and Technology	\$7,142,953
Construction in Progress	\$0
Total	\$92,182,600

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
374 E-Rate
378 & 699 Impact Aid and Federal Impact Aid (Construction)
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

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

STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
457 Results-based Funding
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 20-30)

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(185,510)	695,794	(46,840)	722,072	577,675	(114,231)
2.	(13,315)	79,382	(8,358)	88,352	70,633	(12,924)
3.	(23,369)	45,972	(7,500)	78,692	25,242	(10,139)
4.	0	0	0	0	0	0
5.	(1)	1,085	0	6,609	1,644	(560)
6.	0	0	0	0	0	0
7.	(13,296)	55,372	(7,500)	81,852	51,370	(16,794)
8.	(44,239)	343,992	(30,747)	370,519	307,170	(38,164)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(30,894)	153,218	(8,100)	241,801	195,455	(81,231)
13.	0	0	0	0	0	0
14.	0	0	0	0	0	0
15.	0	0	0	100,000	0	0
16.	0	0	0	0	0	0
17.	(29,007)	1,209,151	(45,800)	1,026,742	1,235,758	(101,414)
18.	(339,631)	2,583,966	(154,845)	2,716,639	2,464,947	(375,457)
19.	0	1,036,174	(45,800)	824,802	1,061,075	(70,701)
20.	763	44,239	0	44,326	44,238	764
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.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	22,267	68,192	0	141,541	65,933	24,526
31.	23,030	112,431	0	185,867	110,171	25,290
32.	(316,601)	2,696,397	(154,845)	2,902,506	2,575,118	(350,167)

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0 46,840
2.	0 8,358
3.	0 7,500
4.	0 0
5.	0 0
6.	0 0
7.	0 7,500
8.	0 30,747
9.	0 0
10.	0 0
11.	0 0
12.	0 8,100
13.	0 0
14.	0 0
15.	0 0
16.	0 0
17.	0 45,800

19.	0	45,800
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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.

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	47,494	82,888		83,000	27,504	102,878
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	18,529	3,200	0	0	0	21,729
515 Civic Center	(34,033)	595,914	0	0	558,622	3,259
520 Community School	(35,505)	382,813	0	233,099	366,526	(19,218)
525 Auxiliary Operations	(18,008)	82,521	0	425,000	151,907	(87,394)
526 Extracurricular Activities Fees Tax Credit	42,796	10,952	0	64,027	41,534	12,214
530 Gifts and Donations	44,299	2,321	0	137	15,145	31,475
535 Career & Tech. Ed. & Voc. Ed. Projects	11,318	(10,221)	0	3,473	368	729
540 Fingerprint	0	0	0	1,000	0	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	(68,578)	8,780	0	300,000	7,552	(67,350)
555 Textbooks	8,430	3,436	0	20,460	0	11,866
565 Litigation Recovery	(9,136)	708	0	13,635	0	(8,428)
570 Indirect Costs	5,273	0	154,845	0	150	159,968
575 Unemployment Insurance	0	0	0	0	0	0
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	6,545	65	0	0	0	6,610
596 Career Technical Education	(74,698)	570,351	0	551,000	551,692	(56,039)
597 Arizona Industry Credentials Incentive	0	47,545	0	30,000	21,094	26,451
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	(3,931)	0	0	0	0	(3,931)
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	(103,291)	160,287	0	0	67,394	(10,398)
695 New School Facilities	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	169,507	197,854	0	245,000	176,557	190,804
Other_855	0	79,891	0	0	74,549	5,342
INTERNAL SERVICE FUNDS 950-989						
9_ Self Insurance	0	0	0	0	0	0
955 Intergovernmental Agreements	(801)	5,044	0	0	0	4,243
9_ OPEB	0	0	0	0	0	0
9_	0	0	0	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	64,500	8,471
Dropout Prevention Programs	0	0
Instructional Improvement Programs	18,500	19,033
Total Expenditures (lines 1-4)	83,000	27,504
Total Expenditures from accounting data		27,504

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		18,060
Student certification, credentialing, or licensure costs		2,138
Developmental costs		
Instructional hardware, software, or supplies		896
Career exploration		0
Total Expenditures (lines 1-5)	30,000	21,094
Total Expenditures from accounting data		21,094

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
0	82,888
0	0
0	0
0	0
0	0
0	3,200
0	595,914
0	382,813
0	82,521
0	10,952
0	2,321
0	(10,221)
0	0
0	0
0	8,780
0	3,436
0	708
154,845	0
0	0
0	0
0	0
0	0
0	65
0	570,351
0	47,545
0	0
0	0
0	0
0	0
0	0
0	160,287
0	0
0	0
0	197,854
0	0
0	0

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	82,888
0	0
0	0
0	0
0	0
0	3,200
0	595,914
0	382,813
0	82,521
0	10,952
0	2,321
0	(10,221)
0	0
0	0
0	8,780
0	3,436
0	708
0	0
0	0
0	0
0	0
0	65
0	570,351
0	47,545
0	0
0	0
0	0
0	0
0	0
0	160,287
0	0
0	0
0	197,854
0	0
0	0
79,891	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$29,670,000	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	(1,000,000)	3.
4. Bonds Outstanding, June 30, 2021	\$28,670,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$869,736	5.
6. Short-term Debt Outstanding, June 30, 2021	\$1,009,085	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$562,173,914	Tax Rate	1.8371
b. Secondary	\$562,173,914	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 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)	\$7,916,817
2. Classroom Supplies (Function 1000, Object Code 6600)	\$301,951
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,142,753
4. Support Services—Students (Function 2100)	\$1,117,312
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,989,210
6. Total Current Expenditures	\$17,468,043
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,403,872
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$16,064,171

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, 2021	
1. Sinking funds	\$0
2. Bond funds	\$17,591
3. Other funds, except for any employee retirement funds	\$791,110

H. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2021	\$45,658
2. Average salary of all teachers employed in FY 2020	\$45,465
3. Increase in average teacher salary from prior year	\$193
4. Percentage increase	0.4%

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	6.4%

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													
	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	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	1,017,537	1,091,724
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)	63,145	36,140
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	328,070	650,455
9. Total (lines 1-8)	1,408,752	1,778,319
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	21,000
2. Federal Audit Expenditures - All Funds	6330	1,500

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
0	0		0
0	0	0	0

(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	1.	5,587,470	1,997,290	134,644	394,733	384,711	28,639			2,973	151,355	8,681,815	1.
2000 Support Services													
2100 Students	2.	663,627	293,097	106,010	25,155	0	2,430			26,994	0	1,117,313	2.
2200 Instructional Staff	3.	692,247	285,500	54,727	16,991	252,617	674			3,029	0	1,305,785	3.
2300 General Administration	4.	383,129	125,518	83,465	2,146	1,316	7,489	0		0	0	603,063	4.
2400 School Administration	5.	702,814	264,839	1,765	7,749	0	2,397			0	0	979,564	5.
2500, 2900 Central Services, Other	6.	282,333	112,922	56,872	5,155	54,468	35,952		12,423	0	0	560,125	6.
2600 Operation and Maintenance of Plant	7.	74,412	47,218	2,236,146	670,254	38,781	3,030			0	0	3,069,841	7.
2700 Student Transportation	8.	468,649	175,217	23,876	188,219	189,843	232			126		1,046,162	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	11,220	961	364,676	3,287	8,423	824			0	0	389,391	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0	10.
3300 Community Services Operations	11.										248,505	248,505	11.
3400 Bookstore Operations	12.	110,835	66,129	0	1,724	0	0			0	0	178,688	12.
Total (lines 1-12)	13.	8,976,736	3,368,691	3,062,181	1,315,413	930,159	81,667	0	12,423	33,122	399,860	18,180,252	13.
From Federal Funds	14.	817,276	248,603	392,741	117,284	215,967	824	0	0	568	0	1,793,263	14.
From State and Local Sources	15.	8,159,460	3,120,088	2,669,440	1,198,129	714,192	80,843	0	12,423	32,554	399,860	16,386,989	15.
4000 Facilities Acquisition and Construction	16.	0	0	64,589	0	0	0			0	0	64,589	16.
5000 Debt Service	17.							1,173,522	1,397,648		0	2,571,170	17.

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)	3,837,421	118,173	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	487,671	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	613,895	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	47,827	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	86,284	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	26,951
7. Number of FTE-Certified Teachers	92
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	97,065
2. 6620-6629 Energy	661,227

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	45,971
2. ESEA Title IV - 21st Century Community Learning Centers	103,923
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	151,355	151,355
3. Program 900	6,379	242,126	248,505
4. Total (lines 1-3)	6,379	393,481	399,860

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	64,589

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	1,857
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	38,612
5. 6650 Supplies-Technology-Related	3,596
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	566,019
7. Subtotal (Lines 1-6)	610,084
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	51,241

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

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