



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**

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 12, 2022 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Tim Richard

Superintendent (Typed Name)

Samuel Dell

District Contact Employee

Business Manager Signature

Samuel Dell

Business Manager (Typed Name)

(928) 219-3005

Telephone Number

sdell@crsk12.org

Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>12,074,095</u>
2. Classroom Site Funds (from page 3, line 13)	\$	<u>990,068</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>532,281</u>

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 080502000

I certify that the Annual Financial Report of Colorado River Union High School District, Mohave County, for fiscal year 2022 was approved by the Governing Board on October 10, 2022, and that the complete Annual Financial Report may be reviewed by contacting Samuel Dell at the District Office, telephone (928) 219-3005, during normal business hours.

Avg. Daily Membership

2021

2022

Attending

2022 Tax Rates:

Primary
1.8604

Secondary
0.4732

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				10,638,673	9,537,424	
Special Education				1,106,419	1,589,975	
Pupil Transportation				966,923	946,696	
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	(189,234)	12,427,816	0	12,712,015	12,074,095	164,487
Classroom Site Funds	358,418	1,766,015		2,425,956	990,068	1,134,365
Instructional Improvement	102,878	143,306		83,000	31,455	214,729
Unrestricted Capital Outlay	691,619	966,657	0	957,681	532,281	1,125,995
Adjacent Ways	75,449	77	0	0	0	75,526
Bond Building	44,893	0	0	0	0	44,893
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	(375,457)	2,358,383	(96,738)	4,645,245	2,631,627	(745,439)
State Projects	25,290	76,236	0	190,430	87,696	13,830
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	21,729	0	0	0	0	21,729
Food Service	(109,615)	828,079	0	977,400	777,524	(59,060)
Civic Center	3,259	642,485	0	675,567	618,808	26,936
Community School	(19,218)	453,402	0	233,099	440,035	(5,851)
Auxiliary Operations	(87,394)	214,986	0	425,000	451,660	(324,068)
Extracurricular Activities Fees	12,214	25,495	0	64,027	50,764	(13,055)
Gifts and Donations	27,544	857,953	0	850,137	14,627	870,870
Career & Technical Education Projects	729	0	0	3,473	0	729
Fingerprint	0	0	0	1,000	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	(67,350)	10,193	0	300,000	12,750	(69,907)
Textbooks	11,866	7,523	0	20,460	0	19,389
Litigation Recovery	(8,428)	0	0	13,635	0	(8,428)
Indirect Costs	159,968	0	96,739	0	0	256,707
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	6,610	129	0	0	0	6,739
Career Technical Education	(56,039)	679,199	0	918,320	556,639	66,521
Arizona Industry Credentials Incentive	0	0	0	21,906	8,293	(8,293)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	306,776	2,198,284	0	2,421,050	2,424,550	80,510
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(10,398)	151,760	0	0	198,870	(57,508)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	190,804	300,745		245,000	252,554	238,995
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	4,243	278	0	0	0	4,521
OPEB	0	0	0	0	0	0
Other Funds	0	83,881	0	0	78,973	4,908

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) Misc Other Dist. 1950 = 2029.81, Misc 1990 = 63,351.69

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) 001.200.0000.3900 (Rev On Behalf Dist) = 37000

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.	(189,234)	691,619	75,449	44,893	306,776
2.	8,690,039	965,560	0		2,192,542
3.	0				
4.	0	0	0		0
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	0	1,097	77	0	5,741
19.	65,381	0	0	0	1
20.	8,755,420	966,657	77	0	2,198,284
21.	0	0			
22.	326,875	0			
23.	0	0			
24.	0	0			
25.	326,875	0			
26.	69,295	0			
27.	1,694,779	0			
28.	1,544,448	0			
29.	36,999	0			0
30.	3,345,521	0			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	12,427,816	966,657	77	0	2,198,284
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	12,238,582	1,658,276	75,526	44,893	2,505,060
43.	12,074,095	532,281	0	0	2,424,550
44.	0	0	0	0	0
45.	12,074,095	532,281	0	0	2,424,550
46.	164,487	1,125,995	75,526	44,893	80,510

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,041 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 \$6,000 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$1,360,472

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.	2,895,800	1,274,927	31,474	99,266	1,618	5,137,885	4,303,085	4,450,569	-3.3%
2000 Support Services										
2100 Students	2.	400,057	195,276	210	3,264	18,392	681,636	617,199	591,622	4.3%
2200 Instructional Staff	3.	171,915	87,922	24,552	7,367	3,982	233,987	295,738	232,678	27.1%
2300 General Administration	4.	247,285	87,740	26,329	2,402	4,816	421,921	368,572	405,419	-9.1%
2400 School Administration	5.	377,760	150,399	1,453	6,453	3,600	638,364	539,665	731,099	-26.2%
2500 Central Services	6.	220,606	92,018	47,172	4,169	49,048	365,969	413,013	405,839	1.8%
2600 Operation & Maintenance of Plant	7.	85,116	47,953	1,714,250	497,701	0	2,583,513	2,345,020	1,931,637	21.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	47,188	31,962	75	0	0	102,019	79,225	90,200	-12.2%
610 School-Sponsored Cocurricular Activities	10.	31,750	6,585	0	0	7,602	58,394	45,937	38,682	18.8%
620 School-Sponsored Athletics	11.	379,224	109,596	5,357	0	35,793	414,985	529,970	545,479	-2.8%
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.	4,856,701	2,084,378	1,850,872	620,622	124,851	10,638,673	9,537,424	9,423,224	1.2%
200 and 300 Special Education										
1000 Instruction	15.	780,969	331,831	15,250	9,188	800	713,605	1,138,038	1,186,377	-4.1%
2000 Support Services										
2100 Students	16.	131,749	55,549	85,089	0	389	169,244	272,776	305,015	-10.6%
2200 Instructional Staff	17.	75,764	67,908	0	0	0	194,065	143,672	247,728	-42.0%
2300 General Administration	18.	6,460	1,336	0	0	0	0	7,796	716	988.8%
2400 School Administration	19.	20,210	7,088	0	0	0	28,205	27,298	38,483	-29.1%
2500 Central Services	20.	285	110	0	0	0	0	395	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.	1,015,437	463,822	100,339	9,188	1,189	1,106,419	1,589,975	1,778,319	-10.6%
400 Pupil Transportation	25.	490,461	168,988	19,464	266,897	886	966,923	946,696	814,413	16.2%
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.	6,362,599	2,717,188	1,970,675	896,707	126,926	12,712,015	12,074,095	12,015,956	0.5%

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	1.	1,765,145											
Interest Income and Other Revenues	2.	870											
Total Revenues (lines 1 and 2)	3.	1,766,015											
Expenditures													
1000 Instruction	4.		751,247	217,698	0	0	0	0	2,170,830	968,945	873,344	10.9%	
2100 Support Services - Students	5.		17,500	3,623	0	0	0	0	248,191	21,123	0	--	
2200 Support Services - Instructional Staff	6.		0	0	0	0	0	0	6,935	0	(8,001)	--	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0			
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		768,747	221,321	0	0	0	0	2,425,956	990,068	865,343	14.4%	
Total Classroom Site Fund	13.	358,418	1,766,015	768,747	221,321	0	0	0	2,425,956	990,068	865,343	14.4%	1,134,365

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	4,940			0	5,600	4,940	12,520	-60.5%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	2,880			0	15,000	2,880	3,966	-27.4%
2300, 2400, 2500, 2900 Administration	4.	0		98,706		0	0	0	98,706	55,784	76.9%
2600 Operation & Maintenance of Plant	5.	58,675		125,266			0	551,430	183,941	73,861	149.0%
2700 Student Transportation	6.	0		0			0	185,530	0	188,888	-100.0%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	1,802	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0			38,785	0	38,785	0	--
5000 Debt Service	9.				183,924	19,105		200,121	203,029	200,120	1.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	58,675	0	231,792	183,924	19,105	38,785	957,681	532,281	536,941	-0.9%

(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	957,681	532,279	0	0	0	0	0	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	487,450	38,785	0	0	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	96,190	0	0	0	0	0	0
673X Vehicles	0	32,747	0	0	0	0	0	0
673X Technology-Related Hardware and Software	5,600	102,853	0	0	0	0	0	0
6831, 6832 Redemption of Principal	159,454	183,924	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	40,667	19,105	0	0	0	0	0	0
Total (lines 2-11)	693,171	473,604	0	0	0	0	355,045	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	0	0			0	0
New Construction	0	0	0	0	0	0	0	0
Other	693,171	473,604	0	0	0	0	355,045	0
Total (lines 13-15)	693,171	473,604	0	0	0	0	355,045	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	\$5,575,721
Buildings and Improvements	\$79,463,926
Furniture, Equipment, Vehicles, and Technology	\$7,382,922
Construction in Progress	\$0
Total	\$92,422,569

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.	(114,231)	492,198	(48,547)	732,524	553,538	(224,118)
2.	(12,924)	72,680	(9,010)	95,930	78,904	(28,158)
3.	(10,139)	5,668	(1,556)	78,692	17,065	(23,092)
4.	0	0	0	0	0	0
5.	(560)	559	0	6,609	0	(1)
6.	0	0	0	0	0	0
7.	(16,794)	15,458	(409)	81,852	38,087	(39,832)
8.	(38,164)	232,641	(11,963)	543,178	269,814	(87,300)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(81,231)	249,304	0	247,725	182,244	(14,171)
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.	(101,414)	1,289,875	(25,253)	2,758,735	1,491,975	(328,767)
18.	(375,457)	2,358,383	(96,738)	4,645,245	2,631,627	(745,439)
19.	(70,701)	1,113,750	(12,886)		1,282,787	(252,624)
20.	764	19,159	0	48,889	19,159	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.	24,526	57,077	0	141,541	68,537	13,066
31.	25,290	76,236	0	190,430	87,696	13,830
32.	(350,167)	2,434,619	(96,738)	4,835,675	2,719,323	(731,609)

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0 48,547
2.	0 9,010
3.	0 1,556
4.	0 0
5.	0 0
6.	0 0
7.	0 409
8.	0 11,963
9.	0 0
10.	0 0
11.	0 0
12.	0 0
13.	0 0
14.	0 0
15.	0 0
16.	0 0
17.	0 25,253

19.	0	12,886
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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	1.	102,878	143,306		83,000	31,455	214,729
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.	21,729	0	0	0	0	21,729
515 Civic Center	6.	3,259	642,485	0	675,567	618,808	26,936
520 Community School	7.	(19,218)	453,402	0	233,099	440,035	(5,851)
525 Auxiliary Operations	8.	(87,394)	214,986	0	425,000	451,660	(324,068)
526 Extracurricular Activities Fees Tax Credit	9.	12,214	25,495	0	64,027	50,764	(13,055)
530 Gifts and Donations	10.	31,475	7,953	0	137	1,937	37,491
535 Career & Technical Education Projects	11.	729	0	0	3,473	0	729
540 Fingerprint	12.	0	0	0	1,000	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	(67,350)	10,193	0	300,000	12,750	(69,907)
555 Textbooks	15.	11,866	7,523	0	20,460	0	19,389
565 Litigation Recovery	16.	(8,428)	0	0	13,635	0	(8,428)
570 Indirect Costs	17.	159,968	0	96,739	0	0	256,707
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.	6,610	129	0	0	0	6,739
596 Career Technical Education	23.	(56,039)	679,199	0	918,320	556,639	66,521
597 Arizona Industry Credentials Incentive	24.	0	0	0	21,906	8,293	(8,293)
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	(3,931)	850,000	0	850,000	12,690	833,379
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(10,398)	151,760	0	0	198,870	(57,508)
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	190,804	300,745	0	245,000	252,554	238,995
Other_855	34.	0	83,881	0	0	78,973	4,908
INTERNAL SERVICE FUNDS 950-989							
9_ Self Insurance	950	1.	0	0	0	0	0
955 Intergovernmental Agreements	2.	4,243	278	0	0	0	4,521
9_ OPEB	320	3.	0	0	0	0	0
9_	330	4.	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	14,075
Dropout Prevention Programs	0	0
Instructional Improvement Programs	18,500	17,380
Total Expenditures (lines 1-4)	83,000	31,455
Total Expenditures from accounting data		31,455

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		8,057
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		236
Career exploration		0
Total Expenditures (lines 1-5)	21,906	8,293
Total Expenditures from accounting data		8,293

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN	OTHER FINANCING USES INCLUDING TRANSFERS-OUT
5000	6900
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0
5. 0	5. 0
6. 0	6. 0
7. 0	7. 0
8. 0	8. 0
9. 0	9. 0
10. 0	10. 0
11. 0	11. 0
12. 0	12. 0
13. 0	13. 0
14. 0	14. 0
15. 0	15. 0
16. 0	16. 0
17. 96,739	17. 0
18. 0	18. 0
19. 0	19. 0
20. 0	20. 0
21. 0	21. 0
22. 0	22. 0
23. 0	23. 0
24. 0	24. 0
25. 0	25. 0
26. 0	26. 0
27. 0	27. 0
28. 0	28. 0
29. 0	29. 0
30. 0	30. 0
31. 0	31. 0
32. 0	32. 0
33. 0	33. 0
34. 0	34. 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	143,306
0	0
0	0
0	0
0	0
0	0
0	642,485
0	453,402
0	214,986
0	25,495
0	7,953
0	0
0	0
0	0
0	10,193
0	7,523
0	0
0	0
0	0
0	0
0	129
0	679,199
0	0
0	0
850,000	0
0	0
0	0
0	0
0	151,760
0	0
0	0
0	300,745
83,881	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$28,670,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(1,100,000)	3.
4. Bonds Outstanding, June 30, 2022	\$27,570,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$1,009,085	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	\$608,163,109	Tax Rate	1.8604
b. Secondary	\$608,163,109	Tax Rate	0.4732
2. Number of Schools			3
3. Actual Days in Session			150
4. Area of School District (Square Miles)			925

(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)	\$7,781,895
2. Classroom Supplies (Function 1000, Object Code 6600)	\$288,709
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,157,903
4. Support Services—Students (Function 2100)	\$1,252,015
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$6,505,158
6. Total Current Expenditures	\$17,985,680
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,559,801
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$15,425,879

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	\$44,893
3. Other funds, except for any employee retirement funds	\$1,139,333

H. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2022	\$45,421
2. Average salary of all teachers employed in FY 2021	\$45,658
3. Increase in average teacher salary from prior year	(\$237)
4. Percentage increase	-0.5%

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	5.9%

I. Other long-term debt	
1. Principal (object 6832)	\$183,924
2. Interest (object 6842)	\$19,105
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 districts and some CTEDs).

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	6	3	2	8	19
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	2	1	2	4	9
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	3	11	7	11	32
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	11	15	11	23	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	873,062	883,834
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	71,694
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	170,212	634,447
9. Total (lines 1-8)	1,106,419	1,589,975
10. IEP required pupil transportation costs coded within Program 400	90,000	61,529

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	17,000
2. Federal Audit Expenditures - All Funds	6330	3,000

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

Actual Expenditures made in FY 2022 \$ 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
15,250	0		15,250
15,250	0	0	15,250

(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	5,311,428	2,121,417	249,025	448,724	605,005	41,391				16,128	209,309	9,002,427
2000 Support Services												
2100 Students	719,830	320,695	88,024	44,085	31,317	1,850				72,832	0	1,278,633
2200 Instructional Staff	546,885	253,595	71,525	16,181	115,523	155				6,965	0	1,010,829
2300 General Administration	397,504	131,933	29,079	2,402	3,243	4,816	0			0	0	568,977
2400 School Administration	550,441	221,808	9,220	7,283	22,484	3,600				0	0	814,836
2500, 2900 Central Services, Other	300,203	139,689	51,583	6,669	101,701	165,285		8,190		752	0	774,072
2600 Operation and Maintenance of Plant	85,116	47,953	2,215,999	753,332	613,330	1,290				0	0	3,717,020
2700 Student Transportation	494,554	198,065	20,414	269,495	104,744	886				0		1,088,158
3000 Operation of Noninstructional Services												
3100 Food Service Operations	17,291	1,801	511,674	2,641	2,987	824				0	0	537,218
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											283,984	283,984
3400 Bookstore Operations	96,555	53,483	0	0	0	0				0	0	150,038
Total (lines 1-12)	8,519,807	3,490,439	3,246,543	1,550,812	1,600,334	220,097	0	8,190	96,677	493,293	493,293	19,226,192
From Federal Funds	896,339	380,526	511,993	202,703	1,151,618	937	0	0	752	0	0	3,144,868
From State and Local Sources	7,623,468	3,109,913	2,734,550	1,348,109	448,716	219,160	0	8,190	95,925	493,293	493,293	16,081,324
4000 Facilities Acquisition and Construction	0	0	51,475	0	0	0				0	0	51,475
5000 Debt Service								1,283,924	1,340,155		0	2,624,079

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)	3,516,940	216,240	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	358,457	17,410	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	663,472	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	51,028	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	87,459	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	28,847
7. Number of FTE-Certified Teachers	88
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	101,376
2. 6620-6629 Energy	663,322

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	5,668
2. ESEA Title IV - 21st Century Community Learning Centers	115,365
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	15,458
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	209,309	209,309
3. Program 900	988	282,996	283,984
4. Total (lines 1-3)	988	492,305	493,293

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	51,475

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

1. 6340 Technical Services	1,875
2. 6432 Technology-Related Repairs and Maintenance	11,633
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	38,635
5. 6650 Supplies-Technology-Related	6,139
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	671,264
7. Subtotal (Lines 1-6)	729,546
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	176,859

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

1. 2210 Improvement of Instruction	448,977
2. 2220 Library/Media Services	61,261