



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
Ms. Julie Cieniawski
Dr. Libby Hart-Wells
Mrs. Patty Beckman
Mr. Jan-Michael Greenburg
Mr. Zach Lindsay

SIGNATURE/DATE
<i>Julie Cieniawski</i> 10/04/2022
<i>Dr. Libby Hart-Wells</i> 10/04/2022
<i>Patty Beckman</i> 10/04/2022
<i>Jan-Michael Greenburg</i> 10/04/2022
<i>Zach Lindsay</i> 10/04/2022

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 7, 2022 contain(s) the data for the AFR described above.

Date

Scott Menzel
Superintendent Signature

Dr. Scott Menzel
Superintendent (Typed Name)

Lisa Martinez
District Contact Employee

Shannon Crosier
Business Manager Signature

Ms. Shannon Crosier
Business Manager (Typed Name)

480-484-6249
Telephone Number

emartinez@susd.org
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TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>161,039,948</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>6,716,625</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>15,449,001</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) 1980, 1981, 1982

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) Prop 123

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.	22,765,775	4,802,103	2,625,514	78,152,676	30,263,152	1.
2.	138,359,079	17,679,747	1		28,235,543	2.
3.	0					3.
4.	828,229	40,028	0		133,995	4.
5.	250,250	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.	392,045	(34,345)	20,059	0	720,919	18.
19.	31,335	955	0	2,173	0	19.
20.	139,860,938	17,686,385	20,060	2,173	29,090,457	20.
21.	0	0				21.
22.	0	0				22.
23.	0	0				23.
24.	0	0				24.
25.	0	0				25.
26.	0	0				26.
27.	0	0				27.
28.	33,748,359	0				28.
29.	1,391,687	0			0	29.
30.	35,140,046	0			0	30.
31.	2,216					31.
32.	0					32.
33.						33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	2,216				0	37.
38.	175,003,200	17,686,385	20,060	2,173	29,090,457	38.
39.				0	0	39.
40.	0	0	0	0	0	40.
41.	0	0	0	0	0	41.
42.	197,768,975	22,488,488	2,645,574	78,154,849	59,353,609	42.
43.	161,039,948	15,449,001	1,328,199	27,041,630	30,847,141	43.
44.	2,416,965	0	0	0	0	44.
45.	163,456,913	15,449,001	1,328,199	27,041,630	30,847,141	45.
46.	34,312,062	7,039,487	9,282,021	317,375	28,506,468	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 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 \$0 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$12,732,894

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.	50,102,729	15,119,863	1,118,815	402,391	2,454	70,152,915	66,746,252	62,640,953	6.6%
2000 Support Services										
2100 Students	2.	5,846,096	1,819,812	111,598	20,452	17,838	8,837,403	7,815,796	7,448,549	4.9%
2200 Instructional Staff	3.	3,203,557	970,309	213,234	23,960	44,497	4,802,779	4,455,557	4,480,819	-0.6%
2300 General Administration	4.	1,294,150	559,202	279,699	27,081	3,307	2,431,783	2,163,439	2,175,299	-0.5%
2400 School Administration	5.	8,032,496	2,602,434	42,216	79,950	7,956	11,130,299	10,765,052	9,649,545	11.6%
2500 Central Services	6.	1,793,848	611,124	873,255	165,760	31,393	3,699,941	3,475,380	2,780,779	25.0%
2600 Operation & Maintenance of Plant	7.	6,596,295	2,239,912	9,412,207	5,061,957	10,005	26,416,466	23,320,376	20,881,093	11.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	193,553	78,236	31,127	213,900	0	527,412	516,816	424,865	21.6%
610 School-Sponsored Cocurricular Activities	10.	249,209	49,506	0	9,319	500	466,792	308,534	287,838	7.2%
620 School-Sponsored Athletics	11.	1,316,765	254,742	242,061	32,428	0	2,031,322	1,845,996	1,907,849	-3.2%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	78,628,698	24,305,140	12,324,212	6,037,198	117,950	130,497,112	121,413,198	112,677,589	7.8%
200 and 300 Special Education										
1000 Instruction	15.	10,483,657	3,516,201	424,518	230	0	19,048,928	14,424,606	15,071,838	-4.3%
2000 Support Services										
2100 Students	16.	6,122,737	1,690,613	881,498	0	0	8,695,322	8,694,848	7,815,646	11.2%
2200 Instructional Staff	17.	624,250	247,602	6,770	1,238	191,989	1,155,686	1,071,849	939,810	14.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	17,500	3,549	0	0	0	21,078	21,049	23,770	-11.4%
2500 Central Services	20.	0	0	7,271	0	0	58,116	7,271	6,125	18.7%
2600 Operation & Maintenance of Plant	21.	0	0	696	0	0	2,039	696	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.	17,248,144	5,457,965	1,320,753	1,468	191,989	28,981,169	24,220,319	23,857,189	1.5%
400 Pupil Transportation	25.	3,485,824	1,167,429	1,293,390	976,055	0	8,863,063	6,922,698	6,234,456	11.0%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	5,306,333	1,679,745	315,794	80,297	0	7,382,169	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	450		450	5,106	-91.2%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	140,963	21,046	58,131	540	0		220,680	216,024	2.2%
Subtotal (lines 27 and 28)	29.	140,963	21,046	58,131	540	450	221,130	221,130	221,130	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.	750,892	129,542	0	0	0	880,434	880,434	793,043	11.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	105,560,854	32,760,867	15,312,280	7,095,558	310,389	176,825,077	161,039,948	151,165,576	6.5%

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.	17,785,014											
Interest Income and Other Revenues	2.	51,346											
Total Revenues (lines 1 and 2)	3.	17,836,360											
Expenditures													
1000 Instruction	4.		4,954,370	1,466,558	0	0	0	0	20,195,232	6,420,928	10,962,233	-41.4%	
2100 Support Services - Students	5.		121,038	34,957	0	0	0	0	158,986	155,995	246,299	-36.7%	
2200 Support Services - Instructional Staff	6.		108,611	31,091	0	0	0	0	148,962	139,702	240,170	-41.8%	
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	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		5,184,019	1,532,606	0	0	0	0	20,503,180	6,716,625	11,448,702	-41.3%	
Total Classroom Site Fund	13.	2,630,224	17,836,360	5,184,019	1,532,606	0	0	0	20,503,180	6,716,625	11,448,702	-41.3%	13,749,959

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	1,347,195	4,055,493	0	0	1,809,238	11,325,069	7,211,926	7,932,379	-9.1%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	1,737,063	6,401,155			0	10,950,943	8,138,218	10,186,517	-20.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	261,832	165,876			7,393	3,788,428	435,101	540,726	-19.5%
2300, 2400, 2500, 2900 Administration	4.	243,598		2,223,514		0	31,804	4,268,412	2,498,916	1,757,366	42.2%
2600 Operation & Maintenance of Plant	5.	0		701,039			30,619	856,965	731,658	980,937	-25.4%
2700 Student Transportation	6.	0		392,503			0	724,834	392,503	236,402	66.0%
3000 Operation of Noninstructional Services	7.	0		2,415			17,898	21,927	20,313	23,230	-12.6%
4000 Facilities Acquisition and Construction	8.	0		2,651			3,229,641	4,860,691	3,232,292	2,972,369	8.7%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	243,598	1,998,895	9,889,153	0	0	3,317,355	25,472,200	15,449,001	16,697,547	-7.5%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	25,472,200	15,449,000	76,479,990	27,041,630	0	0	2,500,000	1,328,199
6150 Classified Salaries	2.	0	0	235,470	128,689	0	0	0	0
6200 Employee Benefits	3.	0	0	89,457	36,921	0	0	0	0
6450 Construction Services	4.	3,063,902	3,219,642	46,539,719	23,293,713	0	0	2,500,000	1,328,199
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	5,375,003	1,944,601	0	192,662	0	0	0	0
673X Vehicles	8.	488,000	21,115	2,432,138	885,294	0	0	0	0
673X Technology-Related Hardware and Software	9.	12,745,643	7,923,436	0	2,431	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	0	0	16,500	0	0	0	0
Total (lines 2-11)	12.	21,672,548	13,108,794	49,296,784	24,556,210	0	0	2,500,000	1,328,199
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	3,063,902	1,563,379	23,213,372	4,904,992			0	0
New Construction	14.	0	0	23,326,347	18,681,382	0	0	2,500,000	1,328,199
Other	15.	18,608,646	11,545,415	2,757,065	969,836	0	0	0	0
Total (lines 13-15)	16.	21,672,548	13,108,794	49,296,784	24,556,210	0	0	2,500,000	1,328,199

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	296
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$71,697,828
Buildings and Improvements	\$72,925,243
Furniture, Equipment, Vehicles, and Technology	\$32,854,551
Construction in Progress	\$26,354,886
Total	\$203,832,508

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL			BUDGET	ACTUAL	
1.	(346,661)	2,823,169	0	3,720,109	2,543,343	(66,835)
2.	(94,409)	621,105	0	567,003	529,352	(2,656)
3.	(120,006)	610,029	(29,746)	1,266,186	751,408	(291,131)
4.	0	0	0	0	0	0
5.	(49,382)	81,509	(6,349)	191,973	117,365	(91,587)
6.	(26,618)	115,323	(6,169)	169,587	168,297	(85,761)
7.	0	0	0	0	0	0
8.	(552,211)	4,343,391	(211,786)	6,913,231	4,044,373	(464,979)
9.	(1)	9,980	0	46,328	20,494	(10,515)
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(27,295)	348,893	0	462,264	350,309	(28,711)
13.	0	0	0	0	0	0
14.	3,709,394	1,165,853	0	3,355,170	1,073,438	3,801,809
15.	1,133,342	692,468	0	550,000	0	1,825,810
16.	0	0	0	0	0	0
17.	(4,566,541)	13,751,271	0	26,086,212	9,300,465	(115,735)
18.	(940,388)	24,562,991	(254,050)	43,328,063	18,898,844	4,469,709

Total COVID-19 Federal Relief Funds included in lines above

19.	(4,488,818)	11,512,719	0		7,394,108	(370,207)
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STATE PROJECTS

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

20.	181	113,337	0	118,770	113,518	0
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.	12,933	0	0	0	0	12,933
26.	0	0	0	0	0	0
27.	260,842	336,035	0	593,500	317,143	279,734
28.	4,296,277	1,809,613	0	5,941,590	1,138,189	4,967,701
29.	0	0	0	0	0	0
30.	(23,096)	250,903	0	422,220	270,282	(42,475)
31.	4,547,137	2,509,888	0	7,076,080	1,839,132	5,217,893

Total Federal and State Projects (lines 18 and 31)

32.	3,606,749	27,072,879	(254,050)	50,404,143	20,737,976	9,687,602
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	0
2.	0	0
3.	0	29,746
4.	0	0
5.	0	6,349
6.	0	6,169
7.	0	0
8.	0	211,786
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	0

19.	0	0
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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.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$321,255	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(18,421,000)	3.
4. Bonds Outstanding, June 30, 2022	\$303,834,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$6,125,462,788	Tax Rate	2.5261
b. Secondary	\$7,800,819,229	Tax Rate	0.9318
2. Number of Schools			0
3. Actual Days in Session			0
4. Area of School District (Square Miles)			0

(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)	\$106,828,312
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,110,528
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$20,132,009
4. Support Services—Students (Function 2100)	\$23,040,143
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$42,099,339
6. Total Current Expenditures	\$196,210,331
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$17,095,281
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$179,115,050

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$65,085

G. Cash and Investments held at June 30, 2022

1. Sinking funds	\$116,112,500
2. Bond funds	\$28,506,468
3. Other funds, except for any employee retirement funds	\$176,250,679

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

1. Average salary of all teachers employed in FY 2022	\$57,880
2. Average salary of all teachers employed in FY 2021	\$55,296
3. Increase in average teacher salary from prior year	\$2,584
4. Percentage increase	4.7%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$50,314
6. Total percentage increase in average teacher salary since FY 2018	15.0%

I. Other long-term debt

1. Principal (object 6832)	\$0
2. Interest (object 6842)	\$0
3. Did the district enter into any <u>new</u> financed purchase or lease agreements during the fiscal year? (Yes or No)	0

Check this box if y
district has no
 teachers
(transporting distr
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	2	47	76	85	107	117	183	167	87	62	81	79	82	1,175
2. Verbal Reasoning	3	22	43	84	65	82	125	92	94	71	76	65	66	888
3. Nonverbal Reasoning	15	49	67	86	119	125	154	128	142	129	114	110	120	1,358
4. Total Duplicated Enrollment (lines 1-3)	20	118	186	255	291	324	462	387	323	262	271	254	268	3,421

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	25,464,866	22,204,642
2. Gifted Education	3,368,494	1,755,179
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	147,810	260,498
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	28,981,170	24,220,319
10. IEP required pupil transportation costs coded within Program 400	0	307,790

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,213,900
9-12	\$ 541,279
Total	\$ 1,755,179

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 82,039	119,909
2. Federal Audit Expenditures - All Funds	6330 0	0

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
1,383,845	0		1,383,845
0	0		0
0	0		0
1,383,845	0	0	1,383,845

(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	79,473,579	23,580,296	4,572,520	4,121,754	7,209,332	20,409				567,502	0	119,545,392
2000 Support Services												
2100 Students	15,555,040	4,528,597	2,265,710	311,808	206,817	39,247				339,741	0	23,246,960
2200 Instructional Staff	7,212,017	2,228,506	718,983	515,751	88,007	242,976				3,082	0	11,009,322
2300 General Administration	1,611,794	653,545	370,630	41,090	1,381	58,733	0			0	0	2,737,173
2400 School Administration	8,608,267	2,729,038	52,278	142,978	164,506	11,470				7,633	0	11,716,170
2500, 2900 Central Services, Other	3,097,027	1,055,393	1,539,776	192,343	2,226,430	283,715			0	620	38,583	8,433,887
2600 Operation and Maintenance of Plant	8,009,740	2,688,194	10,274,884	5,271,013	734,588	17,143				4,610	0	27,000,172
2700 Student Transportation	3,638,132	1,205,543	1,705,356	992,455	1,277,797	0				3,664		8,822,947
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,086,515	1,000,822	177,237	4,793,379	230,297	2,634				54,789	0	9,345,673
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											5,616,849	5,616,849
3400 Bookstore Operations	224,711	84,499	17,898	0	0	0				0	0	327,108
Total (lines 1-12)	130,516,822	39,754,433	21,695,272	16,382,571	12,139,155	676,327	0		0	981,641	5,655,432	227,801,653
From Federal Funds	9,537,396	2,390,448	3,828,511	1,445,688	419,717	2,190	0		0	32,908	815,189	18,472,047
From State and Local Sources	120,979,426	37,363,985	17,866,761	14,936,883	11,719,438	674,137	0		0	948,733	4,840,243	209,329,606
4000 Facilities Acquisition and Construction	0	0	31,156,451	0	171,139	0				0	0	31,327,590
5000 Debt Service								21,090,761	13,830,062		0	34,920,823

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)	57,678,108	2,105,526	908,179	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	7,764,580	154,536	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,345,543	20,686	47,614	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	4,482,047	59,295	256,660	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,510,136	30,100	234,816	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	350,729
7. Number of FTE-Certified Teachers	1,354
8. Number of FTE-Contract Teachers	37

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

1. 6410-6411 Utility Services	1,940,678
2. 6620-6629 Energy	4,106,843

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	175,137
2. ESEA Title IV - 21st Century Community Learning Centers	434,892
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	8,847	5,646,585	5,655,432
4. Total (lines 1-3)	8,847	5,646,585	5,655,432

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	171,139
4. Total (lines 1-3)	171,139
5. 6450 Construction	28,756,485

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

1. 6340 Technical Services	489,311
2. 6432 Technology-Related Repairs and Maintenance	217,088
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	870,640
5. 6650 Supplies-Technology-Related	100,762
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	4,972,603
7. Subtotal (Lines 1-6)	6,650,404
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	3,451,620

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

1. 2210 Improvement of Instruction	6,072,686
2. 2220 Library/Media Services	1,844,717