

DISTRICT NAME Cave Creek Unified School District

COUNTY Maricopa County

CTDS NUMBER 070293000



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
2023

SIGNATURE/DATE
[Handwritten Signature]

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on
10/4/2023 contain(s) the data for the AFR described above.

Date
[Handwritten Signature]

Superintendent Signature

Bill Dolezal
Superintendent (Typed Name)

Marcie Rodriguez
District Contact Employee

[Handwritten Signature]

Business Manager Signature

Marcie Rodriguez
Business Manager (Typed Name)

480-575-2020
Telephone Number

mrodriguez@ccusd93.net
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>32,316,356</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>3,149,343</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>746,827</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 refund from prior year
 Subtotal (lines 2-19)

2000 County

2110 County School Fund
 2120 County Equalization Assistance
 2210 Special County School Reserve Fund
 Other (Specify)
 Subtotal (lines 21-24)

3000 State

3100 Unrestricted
 3110 State Equalization Assistance
 3120 Additional State Aid
 Other (Specify)
 Subtotal (lines 26-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
 4200 Unrestricted Revenue Received from the Federal Government through the State
 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
 4800 Revenue in Lieu of Taxes
 4900 Revenue for/on Behalf of the District
 Other (Specify)
 Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds
 5200 Fund Transfers-In
 Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	2,852,712	1,652,687	(125)	0	3,214,173
2.	26,767,095	567,497	2		3,590,434
3.	0				
4.	16,448	0	0		1,635
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	89,000	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.	114,518	21,156	0	0	34,464
19.	13,911	(1)	0	0	0
20.	27,000,972	588,652	2	0	3,626,533
21.	2	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	2	0			
26.	322,817	0			
27.	0	0			
28.	8,745,083	0			
29.	0	0			0
30.	9,067,900	0			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	36,068,874	588,652	2	0	3,626,533
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	38,921,586	2,241,339	(123)	0	6,840,706
43.	32,316,356	746,827	0	0	3,562,075
44.	580,330	0	0	0	0
45.	32,896,686	746,827	0	0	3,562,075
46.	6,024,900	1,494,512	(123)	0	3,278,631

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/22.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is 0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/23.
- (4) Debt Service Fund, interest expenditures amount: 0

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual	
							Budget	Actual	Prior Year Actual		
100 Regular Education											
1000 Instruction	1.	8,869,998	2,670,316	133,321	117,395	2,891	11,853,989	11,793,921	11,723,683	0.6%	1.
2000 Support Services											
2100 Students	2.	725,981	323,775	0	4,404	0	1,346,064	1,054,160	1,472,929	-28.4%	2.
2200 Instructional Staff	3.	301,310	95,287	13,280	2,033	415	400,254	412,325	298,944	37.9%	3.
2300 General Administration	4.	699,166	253,854	140,035	8,070	25,015	1,121,365	1,126,140	1,184,159	-4.9%	4.
2400 School Administration	5.	1,296,938	388,990	2,295	1,165	11,685	1,714,876	1,701,073	1,597,494	6.5%	5.
2500 Central Services	6.	1,122,477	366,212	259,497	97,865	8,411	2,020,697	1,854,462	1,705,918	8.7%	6.
2600 Operation & Maintenance of Plant	7.	991,753	367,630	2,097,189	1,139,927	3,322	5,330,746	4,599,821	4,388,617	4.8%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	127,441	32,499	0	0	0	70,566	159,940	110,425	44.8%	9.
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	510	0	0	0.0%	10.
620 School-Sponsored Athletics	11.	91,813	24,872	39,337	0	13,639	107,140	169,661	94,789	79.0%	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.	14,226,877	4,523,435	2,684,954	1,370,859	65,378	23,966,207	22,871,503	22,576,958	1.3%	14.
200 and 300 Special Education											
1000 Instruction	15.	2,326,615	747,509	762,557	832	0	4,536,476	3,837,513	4,381,316	-12.4%	15.
2000 Support Services											
2100 Students	16.	1,325,317	387,763	364,698	604	2,124	2,752,384	2,080,506	2,020,085	3.0%	16.
2200 Instructional Staff	17.	302,108	86,810	541	817	0	326,224	390,276	373,816	4.4%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0	0	1,262	0	0	10,852	1,262	5,134	-75.4%	20.
2600 Operation & Maintenance of Plant	21.	0	0	190	0	0	0	190	165	15.2%	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.	3,954,040	1,222,082	1,129,248	2,253	2,124	7,625,936	6,309,747	6,780,516	-6.9%	24.
400 Pupil Transportation	25.	1,289,060	511,453	335,209	828,744	815	3,094,985	2,965,281	2,733,515	8.5%	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.	143,024	26,801	0	0	0	200,716	169,825	193,069	-12.0%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	19,613,001	6,283,771	4,149,411	2,201,856	68,317	34,887,844	32,316,356	32,284,058	0.1%	32.

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.	4,062,305											
Interest Income and Other Revenues	2.	48,238											
Total Revenues (lines 1 and 2)	3.	4,110,543											
Expenditures													
1000 Instruction	4.		2,427,676	479,577	26,591	0	0	0	5,081,375	2,933,844	2,831,734	3.6%	
2100 Support Services - Students	5.		45,092	9,191	0	0	0	0	217,800	54,283	29,218	85.8%	
2200 Support Services - Instructional Staff	6.		78,904	22,948	59,233	131	0	0	753,262	161,216	45,713	252.7%	
2300 Support Services - General Administration	7.				0			0	0	0	0	0.0%	
2500 Central Services	8.							0	0	0	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	0	0	0.0%	
5000 Debt Service	11.							0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.		2,551,672	511,716	85,824	131	0	0	6,052,437	3,149,343	2,906,665	8.3%	
Total Classroom Site Fund	13.	1,948,648	4,110,543	2,551,672	511,716	85,824	131	0	6,052,437	3,149,343	2,906,665	8.3%	2,909,848

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 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	629,157	-100.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	286,955		83,346			0	1,505,538	370,301	438,016	-15.5%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	443	1,612			0	200,000	2,055	47,717	-95.7%
2300, 2400, 2500, 2900 Administration	4.	0		193,005	38,688		0	(1)	174,301	231,692	73,575	214.9%
2600 Operation & Maintenance of Plant	5.	0		0	28,113			0	150,000	28,113	10,403	170.2%
2700 Student Transportation	6.	0		18,550	96,115			1	200,000	114,666	18,764	511.1%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			0	11,500	0	11,220	-100.0%
5000 Debt Service	9.					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	286,955	211,998	247,874	0	0	0	2,241,339	746,827	599,695	24.5%

(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 Actual

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.	2,241,339	746,828	0	0	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.		211,998		0		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	982,984	214,163	0	0	0	0	0	0
673X Vehicles	9.	200,000	8,255	0	0	0	0	0	0
673X Technology-Related Hardware and Software	10.	500,000	25,457	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0
Total (lines 2-12)	13.	1,682,984	459,873	0	0	0	0	0	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	250,000	0	0	0			0	0
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	1,432,984	459,873	0	0	0	0	0	0
Total (lines 14-16)	17.	1,682,984	459,873	0	0	0	0	0	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2023	
Land and Improvements	37,768,870 1.
Buildings and Improvements	154,313,824 2.
Furniture, Equipment, Vehicles, and Technology	9,514,497 3.
Construction in Progress	99,598 4.
Total	201,696,789 5.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 349 National Forest Fees
 353 Taylor Grazing Fees
 374 E-Rate
 378 Impact Aid
 300-399 Other Federal Projects
 699 Federal Impact Aid (Construction)
Total Federal Project Funds (lines 1-20)

Total COVID-19 Federal Relief Funds included in lines above

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
				BUDGET	ACTUAL		
1.	(252,663)	540,481	(5,335)	767,371	462,902	(180,419)	
2.	(105,325)	163,546	(7,034)	171,165	119,228	(68,041)	
3.	(48,243)	68,846	(1,439)	57,302	24,395	(5,231)	
4.	0	0	0	0	0	0	
5.	(4,539)	20,150	(690)	19,327	11,699	3,222	
6.	0	0	0	0	0	0	
7.	0	0	0	0	0	0	
8.	(437,238)	1,364,160	(49,499)	2,016,945	1,072,166	(194,743)	
9.	0	0	0	0	0	0	
10.	0	0	0	0	0	0	
11.	0	0	0	0	0	0	
12.	(7,634)	65,905	(2,495)	99,431	72,766	(16,990)	
13.	0	0	0	0	0	0	
14.	1,029,804	304,704	0	544,320	258,612	1,075,896	No
15.	0	0	0	0	0	0	No
16.	0	0	0	0	0	0	No
17.	381,816	4,515	0	381,806	260,264	126,067	
18.	0	0	0	0	0	0	Yes
19.	(2,312,739)	3,431,720	(51,233)	3,623,774	4,299,698	(3,231,950)	No
20.	0	0	0	0	0	0	
21.	(1,756,761)	5,964,027	(117,725)	7,681,441	6,581,730	(2,492,189)	
22.	(2,188,503)	1,217,889	(51,233)		1,908,411	(2,930,258)	
23.	3,159	27,990	0	31,095	31,095	54	
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.	(3)	0	0	0	0	(3)	
30.	85,307	81,886	0	85,307	65,747	101,446	
31.	376,315	403,545	0	397,392	279,426	500,434	
32.	0	0	0	278,109	0	0	
33.	(145,937)	379,535	0	135,000	256,889	(23,291)	No
34.	318,841	892,956	0	926,903	633,157	578,640	
35.	(1,437,920)	6,856,983	(117,725)	8,608,344	7,214,887	(1,913,549)	

Total Federal and State Projects (lines 21 and 34)

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	5,335
2.	0	7,034
3.	0	1,439
4.	0	0
5.	0	690
6.	0	0
7.	0	0
8.	0	49,499
9.	0	0
10.	0	0
11.	0	0
12.	0	2,495
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	51,233
20.	0	0
22.	0	51,233

	SOURCES (2)	USES (2)
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0
33.	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		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	FUND BALANCE	REVENUES		BUDGET	ACTUAL	
	ACTUAL	ACTUAL		ACTUAL	ACTUAL	
OTHER FUNDS						
020 Instructional Improvement	335,300	189,856		330,000	127,627	397,529
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	11,252	140	0	0	0	11,392
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	257,678	90,554	0	55,000	0	348,232
515 Civic Center	774,028	266,651	0	450,000	477,365	563,314
520 Community School	917,148	2,300,884	0	2,000,000	1,017,903	2,200,129
525 Auxiliary Operations	680,124	783,015	0	725,000	739,970	723,169
526 Extracurricular Activities Fees Tax Credit	1,109,061	469,055	0	500,675	540,943	1,037,173
530 Gifts and Donations	586,866	648,899	0	600,000	664,633	571,132
535 Career & Technical Education Projects	0	919	0	0	400	519
540 Fingerprint	53,137	10,304	0	10,000	1,558	61,883
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	146,575	56,741	0	50,000	47,621	155,695
555 Textbooks	71,066	10,556	0	4,500	625	80,997
565 Litigation Recovery	60,627	11,041	0	5,000	0	71,668
570 Indirect Costs	509,728	6,181	227,004	155,000	257,723	485,190
575 Unemployment Insurance	632,157	9,253	0	20,000	2,522	638,888
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	3,130	47	0	5,000	0	3,177
595 Advertisement	12,471	184	0	0	0	12,655
596 Career Technical Education	1,368,960	407,563	0	550,000	65,055	1,711,468
597 Arizona Industry Credentials Incentive	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	7,092	96	0	0	0	7,188
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	(596,722)	254,514	580,330	850,000	1,262,766	(1,024,644)
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	(24,694)	921,504	0	1,500,000	900,350	(3,540)
695 New School Facilities	8	0	0	0	0	8
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
750 Permanent Funds	0	0	0	0	0	0
800-849 Trust and Custodial Funds	0	0	0	0	0	0
850 Student Activities	357,354	386,437	0	450,000	407,268	336,523
855 Employee Insurance Program Withholdings	0	0	0	0	0	0
865 State Income Tax Withholdings	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	165,000	125,855
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	165,000	1,772
Total Expenditures (lines 1-4)	330,000	127,627
Total Expenditures from accounting data		127,627

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

	OTHER FINANCING SOURCES INCLUDING	
	TRANSFERS-IN 5000	TRANSFERS-OUT 6900
1.	0	0
2.	0	0
3.	0	0
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	0	0
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.	227,004	0
18.	0	0
19.	0	0
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.	580,330	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0
33.	0	0
34.	0	0
35.	0	0
36.	0	0
37.	0	0

DISTRICT NAME Cave Creek Unified School District

COUNTY Maricopa County

CTDS NUMBER 070293000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	24,595,000	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	(2,700,000)	3.
4. Bonds Outstanding, June 30, 2023	21,895,000	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates			
a. Primary	2,439,935,650	Tax Rate	1.4820
b. Secondary	2,439,935,650	Tax Rate	0.1473
2. Number of Schools	8		
3. Actual Days in Session	180		
4. Area of School District (Square Miles)	197		

(Report this WHETHER OR NOT district changed boundaries in FY 2023)

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)	23,170,041
2. Classroom Supplies (Function 1000, Object Code 6600)	1,075,909
3. Administration (Functions 2300, 2400, 2500, & 2900)	5,676,830
4. Support Services—Students (Function 2100)	4,225,270
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	13,626,170
6. Total Current Expenditures	47,774,220
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	0
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	47,774,220

E. Other long-term debt

1. Other Principal (object 6832)	958,516
2. Other Interest (object 6842)	292,691
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

F. 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

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

718

H. Cash and Investments held at June 30, 2023

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

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

1. Average salary of all teachers employed in FY 2023	51,154
2. Average salary of all teachers employed in FY 2022	45,576
3. Increase in average teacher salary from prior year	5,578
4. Percentage increase	12.2%

Check this box if your d

Comments on Average Salary Calculation (Optional):

[Empty box for comments]

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)

- 1. Substitute Teachers (Functions 1000 & 2213)
- 2. Classroom Teacher Base Salaries (Functions 1000 & 3300)
 - a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)
 - b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)
- 3. Classroom Teacher Performance Pay (Functions 1000 & 3300)
- 4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)
- 5. Classroom Teacher Payments Related to Additional Duties (All Functions)
- 6. Other Certified Staff (All Functions)

Salaries	FTE
335,943	
11,077,300	0.0
1,099,300	28.0
9,978,000	218.0
2,427,676	
104,262	
516,519	
4,059,334	

- 7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:
 - a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No) Yes NO
 - b. Making payments in addition to their base salary? (Yes or No) Yes NO

Total Certified Salary Payments from accounting data

(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

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	13	21	26	21	21	19	0	0	0	0	121
2. Verbal Reasoning	0	0	0	16	5	13	5	6	11	0	0	0	0	56
3. Nonverbal Reasoning	0	0	0	7	10	8	10	6	12	0	0	0	0	53
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	36	36	47	36	33	42	0	0	0	0	230

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	7,433,426	5,933,758
2. Gifted Education	82,039	0
3. Remedial Education	0	0
4. ELL Incremental Costs	6,002	783
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	104,469	106,376
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	268,830
9. Total (lines 1-8)	7,625,936	6,309,747
10. IEP required pupil transportation costs coded within Program 400	269,336	188,288

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	44,800
2. Federal Audit Expenditures - All Funds	6330	1,000
		43,000
		3,000

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

Actual Expenditures made in FY 2023 \$ 0

F. TUITION

Type 03 Districts Only

	Tuition Expenditures			
	Operations	Capital	Debt	Total
1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	0	0	0	0
2. Tuition to Other Arizona Districts for all other students (objects 6561)	0	0	0	0
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)	0	0	0	0
4. Tuition to Out-of-State Districts for all other students (objects 6562)	0	0	0	0

Non-Type 03 Districts

5. Tuition to Other Arizona Districts (object 6561)	0	0	0	0
6. Tuition to Out-of-State Districts (object 6562)	0	0	0	0

All Districts

7. Tuition to Private Schools (object 6563)	791,410	0	0	791,410
8. Tuition to Ed Services\Coops\IGAs (object 6564)	0	0	0	0
9. Tuition Other (object 6569) (1)	0	0	0	0
10. Total (lines 1-9)	791,410	0	0	791,410

(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, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
1000 Instruction	15,421,508	4,340,148	1,296,683	1,018,647	1,487,270	86,581				189,865	0	23,840,702
2000 Support Services												
2100 Students	2,863,600	870,224	424,006	10,586	54,129	2,724				0	0	4,225,269
2200 Instructional Staff	982,205	281,572	186,109	66,951	6,773	1,344				0	265	1,525,219
2300 General Administration	706,666	255,324	166,709	30,337	1,483	22,971	2,000			44	0	1,185,534
2400 School Administration	1,399,629	416,084	4,792	15,109	8,785	12,085				0	0	1,856,484
2500, 2900 Central Services, Other	1,232,035	395,287	431,589	396,877	154,829	22,797			0	1,345	52	2,634,811
2600 Operation and Maintenance of Plant	1,099,800	394,589	2,692,461	1,194,366	223,026	6,433				0	83,985	5,694,660
2700 Student Transportation	1,338,486	522,012	366,829	862,626	108,875	635				86,916		3,286,379
3000 Operation of Noninstructional Services												
3100 Food Service Operations	487,817	168,402	51,353	949,631	213,545	12,067				0	0	1,882,815
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											2,691,777	2,691,777
3400 Bookstore Operations	41,049	14,867	0	0	0	21,691				0	0	77,607
Total (lines 1-12)	25,572,795	7,658,509	5,620,531	4,545,130	2,258,715	189,328	2,000		0	278,170	2,776,079	48,901,257
From Federal Funds	2,008,145	476,977	521,496	1,405,659	937,262	52,732	0			7,104	1,825,578	7,234,953
From State and Local Sources	23,564,650	7,181,532	5,099,035	3,139,471	1,321,453	136,596	2,000		0	271,066	950,501	41,666,304
4000 Facilities Acquisition and Construction	0	0	1,077,084	0	1,993	0				0	101,892	1,180,969
5000 Debt Service								3,568,516	1,241,316	0	0	4,809,832

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)	11,565,481	249,526	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,795,844	38,427	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	343,971	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	176,699	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	0
7. Number of FTE-Certified Teachers	277
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	486,500
2. 6620-6629 Energy	933,843

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

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

	Property 6,700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	38,747	2,839,223	2,877,970
4. Total (lines 1-3)	38,747	2,839,223	2,877,970

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	1,993
3. 6731-39 Equipment	0
4. Total (lines 1-3)	1,993
5. 6450 Construction	1,143,714

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

1. 6340 Technical Services	29,853
2. 6432 Technology-Related Repairs and Maintenance	55,586
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	116,756
5. 6641-43 Software reported in library books, textbooks, or instructional aids	749,388
6. 6650 and 6655 Supplies--Technology-Related and Short-term noninstructional software subscriptions	470,470
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	846,324
8. Subtotal (Lines 1-7)	2,268,377
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	484,108
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	1,251,208
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0

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

1. 2210 Improvement of Instruction	232,827
------------------------------------	---------

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

	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	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds												
1000 Instruction	218,310	43,688	0	263,048	426,122	0		0	0	0	0	951,168
2100, 2200 Student Support Services	527,119	87,311	5,925	0	0	0		0	0	0	0	620,355
2300, 2500, 2900 Other Support Services	25,500	5,172	40,776	0	0	0		0	0	0	0	71,448
2400 School Administration	16,092	3,288	0	0	0	0		0	0	0	0	19,380
2600 Operation and Maintenance of Plant	27,000	5,880	27,550	7,129	57,737	0		0	0	0	0	125,296
2700 Student Transportation	46,000	9,930	0	0	0	0		0	0	0	0	55,930
3100 Food Service Operations	18,602	3,580	0	0	0	0		0	0	0	0	22,182
3200 Enterprise Operations	0	0	0	0	0	0		0	0	0	0	0
3300 Community Services Operations	0	0	0	0	0	0		0	0	0	0	0
3400 Bookstore Operations	1,000	204	0	0	0	0		0	0	41,447	0	41,447
Other	0	0	0	1	0	0		0	0	0	0	1,204
Total (lines 1-12)	879,623	159,053	74,251	270,178	483,859	0	0	0	0	41,447	0	1,908,411

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	9,513	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies—Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	426,122	426,122
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	263,048	263,048
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	0
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	51,233

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	0
2. Programs 100-630, All functions, Object 67XX	483,859

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	303,170	303,170	0	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	1,272,432	0	1,214,060	58,362	10
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	4,410,355	0	1,443,872	1,901,282	1,065,201
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	0	0	0	0	0
6. Other COVID-19 Federal Relief Funds	0	0	0	0	0
7. Total	5,985,957	303,170	2,657,932	1,959,644	1,065,211

Total FY 2023 expenditures + other financing uses **1,959,644**