



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2020

SIGNATURE/DATE
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SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on
10/14/2020 contain(s) the data for the AFR described above.
Date

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Superintendent Signature

Business Manager Signature

Mary Kamerzell
Superintendent (Typed Name)

Lisa Taetle
Business Manager (Typed Name)

Lisa Taetle
District Contact Employee

520-209-7521
Telephone Number

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TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>32,169,330</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>3,194,786</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>2,585,306</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, 1989, 1990
Subtotal (lines 2-19)

2000 County

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

3000 State

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

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
 4200 Unrestricted Revenue Received from the Federal Government through the State
 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
 4800 Revenue in Lieu of Taxes
 4900 Revenue for/on Behalf of the District
 Other (Specify) Restricted Revenue From Federal Government
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	5,446,375	8,455,921	69,434	3,012,289	348,223
2	21,900,142	1,822,805	0		4,268,709
3	0				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	10,125	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	124,197	152,553	1,345	182	52,442
19	4,487	1,569	0	0	1
20	22,038,951	1,976,927	1,345	182	4,321,152
21	0	0			0
22	521,917	30,142			0
23	0	0			0
24	0	0			0
25	521,917	30,142			0
26	229,903	0			0
27	6,140,138	319,124			0
28	5,172,959	271,635			0
29	0	0			0
30	11,543,000	590,759			0
31	0				0
32	0				0
33	0				0
34	0				0
35	0				0
36	0				52,118
37	0				52,118
38	34,103,868	2,597,828	1,345	182	4,373,270
39	0			4,772,160	0
40	0	0	0	0	102
41	0	0	0	0	0
42	39,550,243	11,053,749	70,779	7,784,631	4,721,595
43	32,169,330	2,585,306	0	4,542,578	4,220,373
44	0	0	0	82	20
45	32,169,330	2,585,306	0	4,542,660	4,220,393
46	7,380,913	8,468,443	70,779	3,241,971	501,202

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$11,778 at 7/1/19.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0.
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$11,765 at 6/30/20.
- (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 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	10,796,042	3,189,699	445,349	131,047	1,305	17,231,991	14,563,442	14,873,674	-2.1%
2000 Support Services										
2100 Students	2.	1,105,681	327,978	14,443	21,045	819	1,547,720	1,469,966	1,524,178	-3.6%
2200 Instructional Staff	3.	1,106,939	353,055	260,040	15,919	1,876	1,731,377	1,737,829	1,723,217	0.8%
2300 General Administration	4.	437,314	100,671	175,714	1,900	16,788	779,875	732,387	742,981	-1.4%
2400 School Administration	5.	1,781,268	501,664	1,720	8,405	4,199	2,273,000	2,297,256	2,044,624	12.4%
2500 Central Services	6.	1,005,973	272,971	456,805	13,439	43,958	1,846,000	1,793,146	1,792,541	0.0%
2600 Operation & Maintenance of Plant	7.	774,127	252,387	2,773,033	1,056,123	9	4,660,030	4,855,679	4,488,983	8.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	34,847	0	12,733	49,643	47,580	26,664	78.4%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	94,292	14,862	9,853	14,438	7,515	144,542	140,960	150,237	-6.2%
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 Subsection Subtotal (lines 1-13)	14.	17,101,636	5,013,287	4,171,804	1,262,316	89,202	30,264,178	27,638,245	27,367,099	1.0%
200 and 300 Special Education										
1000 Instruction	15.	1,810,985	576,764	228,125	4,959	1,050	2,751,850	2,621,883	2,864,876	-8.5%
2000 Support Services										
2100 Students	16.	468,115	127,305	64,762	3,456	0	657,456	663,638	560,954	18.3%
2200 Instructional Staff	17.	124,879	35,128	5,068	1,332	285	172,085	166,692	165,104	1.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	9,940	0	0	0	9,940	0	--
2600 Operation & Maintenance of Plant	21.	0	0	230	0	0	0	230	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.	2,403,979	739,197	308,125	9,747	1,335	3,581,391	3,462,383	3,590,934	-3.6%
400 Pupil Transportation	25.	0	0	846,680	76,189	0	945,000	922,869	1,156,935	-20.2%
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.	114,358	28,929	2,247	299	0	144,000	145,833	112,684	29.4%
Total Expenditures (lines 14, 24-26, 29-31)	32.	19,619,973	5,781,413	5,328,856	1,348,551	90,537	34,934,569	32,169,330	32,227,652	-0.2%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	541,440										1.
Interest Income and Other Revenues	2.	2,682										2.
Total Revenues (lines 1 and 2)	3.	544,122										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		462,790	89,642				802,829	552,432	342,069	61.5%	4.
2100 Support Services - Students	5.		30,082	6,053				2,081	36,135	889	3964.7%	5.
2200 Support Services - Instructional Staff	6.		2,258	422				2,083	2,680	881	204.2%	6.
Program 100 Subtotal (lines 4-6)	7.		495,130	96,117				806,993	591,247	343,839	72.0%	7.
200 and 300 Special Education												
1000 Instruction	8.		61,557	12,182				100,618	73,739	42,745	72.5%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		61,557	12,182				100,618	73,739	42,745	72.5%	11.
Other Programs (Specify) 550												
1000 Instruction	12.		3,057	586				6,931	3,643	0	--	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.		3,057	586				6,931	3,643	0	--	16.
Total Classroom Site Fund 011 - Base Salary	17.	218,606	544,122	559,744	108,885		0	914,542	668,629	386,584	73.0%	17.
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	1,082,881										18.
Interest Income and Other Revenues	19.	8,943										19.
Total Revenues (lines 18 and 19)	20.	1,091,826										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		593,017	117,895				1,044,000	710,912	923,261	-23.0%	21.
2100 Support Services - Students	22.		30,303	6,187				47,310	34,396	41,936	-13.0%	22.
2200 Support Services - Instructional Staff	23.		15,063	3,130				8,118	18,093	1,186	151.8%	23.
Program 100 Subtotal (lines 21-23)	24.		638,383	127,112				1,099,328	763,495	972,383	-21.3%	24.
200 and 300 Special Education												
1000 Instruction	25.		80,192	16,244				97,570	96,436	86,258	11.8%	25.
2100 Support Services - Students	26.		14,107	2,880				19,895	16,987	17,613	-3.6%	26.
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		94,299	19,124				117,465	113,423	103,873	9.2%	28.
Other Programs (Specify) 550, 960												
1000 Instruction	29.		5,181	1,014				0	6,195	0	--	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		0	0				0	0	(1)	--	31.
3300 Community Services Operations	32.		3,786	773				0	4,559	0	--	32.
Other Programs Subtotal (lines 29-32)	33.		8,967	1,787				0	10,754	(1)	--	33.
Total Classroom Site Fund 012 - Performance Pay	34.	124,002	1,091,826	741,649	148,023		0	1,216,993	889,672	1,076,255	-17.3%	34.
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	1,082,881										35.
Interest Income and Other Revenues	36.	10,130										36.
Total Revenues (lines 35 and 36)	37.	1,093,011										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		1,134,750	219,883	0	0		1,782,713	1,354,633	684,023	98.0%	38.
2100 Support Services - Students	39.		72,927	14,672	0	0		4,623	87,599	1,780	4821.3%	39.
2200 Support Services - Instructional Staff	40.		5,480	1,025	0	0		4,621	6,505	1,760	269.6%	40.
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.		1,213,157	235,580	0	0		1,791,957	1,448,737	687,563	110.7%	42.
200 and 300 Special Education												
1000 Instruction	43.		149,361	29,552	0	0		223,435	178,913	85,477	109.3%	43.
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	45.
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.		149,361	29,552	0	0		223,435	178,913	85,477	109.3%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify) 550												
1000 Instruction	49.		7,412	1,422	0	0		18,667	8,834	0	--	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		1	0	0	0		0	1	0	--	50.
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	51.
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	52.
Other Programs Subtotal (lines 49-52)	53.		7,413	1,422	0	0		18,667	8,835	0	--	53.
Total Classroom Site Fund 013 - Other	54.	787,161	1,093,011	1,369,931	266,554	0	0	2,034,059	1,636,485	773,040	111.7%	54.
Total Classroom Site Funds (lines 17, 34, and 54)	55.	1,129,769	2,728,959	2,671,324	523,462	0	0	4,165,594	3,194,786	2,235,879	42.9%	55.

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	0	193,692	828,705	774,656	0	0	4,490,051	1,797,053	1,619,763	10.9%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	126,055	136,500	1,139,690			1	4,569,758	1,402,246	1,532,580	-8.5%
2000 Support Services										
2100, 2200 Students and Instructional Staff	6,504	76,619	48,408			(1)	114,000	131,530	109,013	20.7%
2300, 2400, 2500, 2900 Administration	26,561		42,079		0	0	70,000	68,640	83,938	-18.2%
2600 Operation & Maintenance of Plant	4,134		134,212			0	32,200	138,346	70,607	95.9%
2700 Student Transportation	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0		44,592			0	44,592	44,592	0	--
4000 Facilities Acquisition and Construction	0		0			15,525	20,000	15,525	40,962	-62.1%
5000 Debt Service				784,427	0		789,523	784,427	557,122	40.8%
Total Unrestricted Capital Outlay Fund (lines 2-9)	163,254	213,119	1,408,981	784,427	0	15,525	5,640,073	2,585,306	2,394,222	8.0%

(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 \$700 Actual \$681

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	5,640,073	2,585,306	3,500,000	4,542,578	0	0	0	0
6150 Classified Salaries	0	0	79,300	79,300	0	0	0	0
6200 Employee Benefits	0	0	21,438	21,197	0	0	0	0
6450 Construction Services	20,000	15,525	3,399,262	4,206,916	0	0	34,973	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	2,000,000	288,626	0	0	0	0	0	0
673X Vehicles	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	0	1,120,355	0	0	0	0	0	0
6831, 6832 Redemption of Principal	789,523	784,427	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	2,809,523	2,208,933	3,500,000	4,307,413	0	0	34,973	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	15,525	3,500,000	4,206,916			34,973	0
New Construction	0	0	0	0	0	0	0	0
Other	2,809,523	2,193,408	0	100,497	0	0	0	0
Total (lines 13-15)	2,809,523	2,208,933	3,500,000	4,307,413	0	0	34,973	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot

2. Land acquisition costs

\$ 0
\$ 0

CAPITAL ASSETS AS OF
JUNE 30, 2020

Land and Improvements	\$13,264,143	1.
Buildings and Improvements	\$103,325,499	2.
Furniture, Equipment, Vehicles, and Technology	\$7,464,284	3.
Construction in Progress	\$1,755,975	4.
Total	\$125,809,901	5.

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	(159)	203,023	(7,696)	256,856	209,701	(14,533)
140-150 ESEA Title II - Prof. Development and Technology	0	74,063	(2,185)	79,041	71,878	0
160 ESEA Title IV - 21st Century Schools	0	0	0	0	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	(962)	24,110	(333)	28,075	9,243	13,572
200 ESEA Title VII - Indian Education	0	0	0	0	0	0
210 ESEA Title VI - Flexibility and Accountability	0	0	0	0	0	0
220 IDEA Part B	86	829,288	(7,732)	1,078,634	821,642	0
230 Johnson-O'Malley	0	0	0	0	0	0
240 Workforce Investment Act	0	0	0	0	0	0
250 AEA-Adult Education	0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	0	45,290	(1,443)	45,655	43,847	0
280 ESEA Title X - Homeless Education	0	0	0	0	0	0
290 Medicaid Reimbursement	299	2	0	0	0	301
374 E-Rate	46,897	86,818	0	73,736	133,715	0
378 & 699 Impact Aid and Federal Impact Aid (Construction)	0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	0	36,945	0	172,000	35,920	1,025
Total Federal Project Funds (lines 1-17)	46,161	1,299,539	(19,389)	1,733,997	1,325,946	365
Total COVID-19 Federal Relief Funds included in line 17 above		0	0		0	0
STATE PROJECTS						
400 Vocational Education	1,124	60,430	0	62,992	60,591	963
410 Early Childhood Block Grant	0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	0	0	0	0	0	0
425 Adult Basic Education	0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	0	0	0	0	0	0
435 Academic Contests	0	0	0	0	0	0
450 Gifted Education	20	4,842	0	4,842	4,861	1
456 College Credit Exam Incentives	116,573	79,212	0	156,739	79,635	116,150
457 Results-based Funding	1,396,397	1,150,541	0	2,170,840	352,182	2,194,756
460 Environmental Special Plate	0	0	0	0	0	0
465-499 Other State Projects	1	(1)	0	0	(1)	1
Total State Project Funds (lines 20-30)	1,514,115	1,295,024	0	2,395,413	497,268	2,311,871
Total Federal and State Projects (lines 18 and 31)	1,560,276	2,594,563	(19,389)	4,129,410	1,823,214	2,312,236

(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			BUDGET	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	88,290	238,648			193,748	232,286	94,652
050 County, City, and Town Grants	2.	0	0		0	0	0	0
071 English Language Learner (1)	3.	(959)	116,507		0	115,547	115,547	1
072 Compensatory Instruction (1)	4.	0	0		0	0	0	0
500 School Plant	5.	657,664	130,818		0	43,000	43,129	745,353
515 Civic Center	6.	105,337	59,462		0	25,500	27,569	137,230
520 Community School	7.	1,279,284	3,515,876		0	4,000,000	4,319,747	275,413
525 Auxiliary Operations	8.	505,471	950,032		0	1,000,000	1,084,150	371,353
526 Extracurricular Activities Fees Tax Credit	9.	492,645	277,446		0	318,000	265,390	504,701
530 Gifts and Donations	10.	422,725	311,672		0	351,000	352,012	382,385
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0		0	0	0	0
540 Fingerprint	12.	0	0		0	0	0	0
545 School Opening	13.	0	0		0	0	0	0
550 Insurance Proceeds	14.	55,621	815		57,119	69,000	66,820	46,735
555 Textbooks	15.	27,754	8,891		0	13,000	10,413	26,232
565 Litigation Recovery	16.	81,928	1,369		0	0	0	83,297
570 Indirect Costs	17.	0	0		19,390	20,000	19,390	0
575 Unemployment Insurance	18.	0	0		0	0	0	0
580 Teacherage	19.	0	0		0	0	0	0
585 Insurance Refund	20.	13	0		0	0	0	13
590 Grants and Gifts to Teachers	21.	0	0		0	0	0	0
595 Advertisement	22.	2,373	40		0	0	0	2,413
596 Career Technical Education	23.	16,207	529,824		0	510,000	534,698	11,333
639 Impact Aid Revenue Bond Building	24.	0	0		0	0	0	0
650 Gifts and Donations—Capital	25.	0	0		0	0	0	0
660 Condemnation	26.	46,465	777		0	0	0	47,242
665 Energy and Water Savings	27.	43,460	726		0	0	0	44,186
686 Emergency Deficiencies Correction	28.	0	0		0	0	0	0
691 Building Renewal Grant	29.	5,570	102		0	0	0	5,672
695 New School Facilities	30.	0	0		0	0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0		0	0	0	0
850 Student Activities	32.	202,876	119,156		0	0	146,795	175,237
Other Fund 080	33.	95	2		0	0	0	97
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.	0	0		0	0	0	0
955 Intergovernmental Agreements	2.	24,931	0		0	0	0	24,931
9__ OPEB	3.	0	0		0	0	0	0
950	4.	3,286	55		0	0	0	3,341

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	109,155	144,860
Instructional Improvement Programs	84,593	87,426
Total Expenditures (lines 1-4)	193,748	232,286
Total Expenditures from accounting data		232,286

Check this box if your district did not have expenditures in the Instructional Improvement Fund

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$34,990,000	1.
2. Bonds issued during FY 2020	8,235,000	2.
3. Bonds retired during FY 2020	(7,000,000)	3.
4. Bonds Outstanding, June 30, 2020	\$36,225,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$632,777,228	Tax Rate	3.6868
b. Secondary	\$632,777,228	Tax Rate	1.3075
2. Number of Schools			8
3. Actual Days in Session			180
4. Area of School District (Square Miles)			25

(Report this WHETHER OR NOT district changed boundaries in FY 2020)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$22,872,369
2. Classroom Supplies (Function 1000, Object Code 6600)	\$584,924
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,897,142
4. Support Services—Students (Function 2100)	\$3,298,396
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$10,375,938
6. Total Current Expenditures	\$42,028,769
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)	\$42,028,769

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)

\$0

G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$501,200
2. Bond funds	\$3,241,964
3. Other funds, except for any employee retirement funds	\$2,806,580

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

1. Average salary of all teachers employed in FY 2020	\$52,417
2. Average salary of all teachers employed in FY 2019	\$51,324
3. Increase in average teacher salary from prior year	\$1,093
4. Percentage increase	2.1%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$46,381
6. Total percentage increase in average teacher salary since FY 2018	13.0%

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	12	25	47	143	119	120	169	293	348	177	203	224	241	2,121
2. Verbal Reasoning	5	2	25	96	78	112	227	274	256	328	391	381	145	2,320
3. Nonverbal Reasoning	0	4	5	104	93	95	32	40	38	17	30	24	18	500
4. Total Duplicated Enrollment (lines 1-3)	17	31	77	343	290	327	428	607	642	522	624	629	404	4,941

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	3,123,391	3,074,506
2. Gifted Education	130,000	117,243
3. Remedial Education	0	0
4. ELL Incremental Costs	60,000	64,148
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	268,000	206,486
9. Total (lines 1-8)	3,581,391	3,462,383
10. IEP required pupil transportation costs coded within Program 400		116,449

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 117,243
9-12	\$ 0
Total	\$ 117,243

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	42,113
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2020 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services/Coops/IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
71,995	0		71,995
0	0		0
37,916	0		37,916
0	0		0
0	0		0
109,911	0	0	109,911

(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)	
Funds 001-799 (excluding 575)												
1000 Instruction	16,685,612	4,668,177	896,227	584,924	1,306,350	9,579				71,927	400,219	24,623,015
2000 Support Services												
2100 Students	2,056,407	560,739	118,506	59,451	17,271	9,275				491,671	0	3,313,320
2200 Instructional Staff	1,625,246	479,663	419,259	99,295	82,054	2,816				0	0	2,708,333
2300 General Administration	437,314	100,671	179,529	7,199	4,034	16,788	0			0	0	745,535
2400 School Administration	1,781,268	501,664	1,720	10,718	13,252	4,199				0	0	2,312,821
2500, 2900 Central Services, Other	1,005,973	272,971	517,215	13,439	65,830	46,083		0		0	1,829	1,923,340
2600 Operation and Maintenance of Plant	807,132	260,670	2,951,115	1,082,819	152,948	730				0	128,368	5,383,782
2700 Student Transportation	0	0	959,116	86,012	0	0				0	0	1,045,128
3000 Operation of Noninstructional Services												
3100 Food Service Operations	4,692	1,731	1,398,089	176,564	114,623	24,889				0	0	1,720,588
3200 Enterprise Operations	0	0	57,670	0	0	0				0	0	57,670
3300 Community Services Operations											3,856,855	3,856,855
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	24,403,644	6,846,286	7,498,446	2,120,421	1,756,362	114,359	0	0	563,598	4,387,271	47,690,387	
From Federal Funds	794,286	228,154	258,623	481,682	13,221	1,560	0	0	0	0	0	1,777,526
From State and Local Sources	23,609,358	6,618,132	7,239,823	1,638,739	1,743,141	112,799	0	0	563,598	4,387,271	45,912,861	
4000 Facilities Acquisition and Construction	79,300	21,197	4,477,965	0	0	0				0	127,334	4,705,796
5000 Debt Service								3,709,427	1,293,248		39,060	5,041,735

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)	13,018,878	5,670	52,306	198,790
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,280,216	215	0	138,892
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	458,800	0	1,080	13,577
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	245,592	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	331,905	105	2,180	4,799

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	86,258
7. Number of FTE-Certified Teachers	288
8. Number of FTE-Contract Teachers	1

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

1. 6410-6411 Utility Services	323,804
2. 6620-6629 Energy	951,291

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	21,363	4,532,302	4,553,665
4. Total (lines 1-3)	21,363	4,532,302	4,553,665

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	4,350,997

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

1. 6340 Technical Services	46,893
2. 6432 Technology-Related Repairs and Maintenance	403,764
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	222,242
5. 6650 Supplies-Technology-Related	2,637
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,215,766
7. Subtotal (Lines 1-6)	1,891,302
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	117,884

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

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

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		
								Budget	Actual	
English Language Learner Fund 071										
Revenues										
3200 Restricted Revenue from State Sources	1. 116,507								1.	
1500 Investment Income	2. 0								2.	
Total Revenues (lines 1 and 2)	3. 116,507								3.	
Expenditures										
1000 Instruction	4.	91,605	23,942	0	0	0	0	115,547	115,547	4.
2000 Support Services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13. 116,507	91,605	23,942	0	0	0	0	115,547	115,547	13.
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14. 0									14.
1500 Investment Income	15. 0									15.
Total Revenues (lines 14 and 15)	16. 0									16.
Expenditures										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support Services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	0	26.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 100216000

I certify that the Annual Financial Report of Catalina Foothills Unified School District, Pima County, for fiscal year 2020 was approved by the Governing Board on October 13, 2020, and that the complete Annual Financial Report may be reviewed by contacting Lisa Taetle at the District Office, telephone 520-209-7521, during normal business hours.

Avg. Daily Membership	2019	2020
Attending	5,134.712	5,168.829
2020 Tax Rates:	Primary	Secondary
	3.6868	1.3075

[Signature]
President of the Governing Board

Rev. 8/20 Arizona Department of Education and Auditor General

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				30,264,178	27,638,245	
Special Education				3,581,391	3,462,383	
Pupil Transportation				945,000	922,869	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				144,000	145,833	
Maintenance and Operation Total	5,446,375	34,103,868	0	34,934,569	32,169,330	7,380,913
Classroom Site Funds	1,129,769	2,728,959		4,165,594	3,194,786	663,942
Instructional Improvement	88,290	238,648		193,748	232,286	94,652
Unrestricted Capital Outlay	8,455,921	2,597,828	0	5,640,073	2,585,306	8,468,443
Adjacent Ways	69,434	1,345	0	0	0	70,779
Bond Building	3,012,289	182	4,772,078	3,500,000	4,542,578	3,241,971
Other Capital Funds	89,925	1,503	0	0	0	91,428
New School Facilities	0	0		0	0	0
Federal Projects	46,161	1,299,539	(19,389)	1,733,997	1,325,946	365
State Projects	1,514,115	1,295,024	0	2,395,413	497,268	2,311,871
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	(959)	116,507	0	115,547	115,547	1
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	657,664	130,818	0	43,000	43,129	745,353
Food Service	387,987	1,273,980	0	1,425,000	1,631,183	30,784
Civic Center	105,337	59,462	0	25,500	27,569	137,230
Community School	1,279,284	3,515,876	0	4,000,000	4,519,747	275,413
Auxiliary Operations	505,471	950,032	0	1,000,000	1,084,150	371,353
Extracurricular Activities Fees	492,645	277,446	0	318,000	265,390	504,701
Gifts and Donations	422,725	311,672	0	351,000	352,012	382,385
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	55,621	815	57,119	69,000	66,820	46,735
Textbooks	27,754	8,891	0	13,000	10,413	26,232
Litigation Recovery	81,928	1,369	0	0	0	83,297
Indirect Costs	0	0	19,390	20,000	19,390	0
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	13	0	0	0	0	13
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	2,373	40	0	0	0	2,413
Career Technical Education	16,207	529,824	0	510,000	534,698	11,333
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	348,223	4,373,270	82	4,260,838	4,220,373	501,202
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	5,570	102	0	0	0	5,672
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	202,876	119,156		0	146,795	175,237
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	24,931	0	0	0	0	24,931
OPEB	0	0	0	0	0	0
Other Funds	3,381	57	0	0	0	3,438