

DISTRICT NAME Gilbert Unified School District #41

COUNTY Maricopa

CTDS NUMBER 070241000



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
Shane McCord 9/26/2023
Jackie Mattinen 9/26/2023
Shane McCord 9/26/2023
Jackie Mattinen 9/26/2023

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on
9/29/2023 contain(s) the data for the AFR described above.
Date

Shane McCord

Superintendent Signature

Dr. Shane McCord

Superintendent (Typed Name)

Jackie Mattinen

District Contact Employee

Bonnie J Betz

Business Manager Signature

Bonnie J Betz

Business Manager (Typed Name)

480-497-3444

Telephone Number

jackie.mattinen@gilbertschools.net

Email

ALERT: The following items need to be addressed before the AFR is submitted.

Accounting data entered has too many rows for this file please contact the
Accountability Services Division of the Auditor General's Office for a larger file.

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ 236,528,447
2. Classroom Site Funds (from page 3, line 13)	\$ 19,951,096
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 14,171,298

DISTRICT NAME Gilbert Unified School District #41

COUNTY Maricopa

CTDS NUMBER 070241000

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) Override, Prior Year Refund

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) Other

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
62,381,815	8,006,902	20	34,453,846	1,275,309

56,022,565	12,441,587	0		25,012,619
0				
5,403,881	0	0		1,158,799
3,787	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
499,579	(4,327)	0	0	424,010
29,707,933	2,985	0	0	0
91,637,745	12,440,245	0	0	26,595,428

0	0			
11,478,617	1,528,406			
0	0			
0	0			
11,478,617	1,528,406			

0	0			
107,235,506	20,000,000			
18,617,764	0			
2,130,655	0			0
127,983,925	20,000,000			0

0				
0				
0				
0				
0				
0				0
0				0

231,100,287	33,968,651	0	0	26,595,428
			50,066,033	0
0	0	0	0	0
0	0	0	0	0
293,482,102	41,975,553	20	84,519,879	27,870,737
236,528,447	14,171,298	0	29,385,134	27,091,165
98,541	0	0	0	0
236,626,988	14,171,298	0	29,385,134	27,091,165
56,855,114	27,804,255	0	55,134,745	779,572

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 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 \$5,000 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$5,384,115

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.	71,829,586	21,525,813	1,357,165	890,059	29,767	111,865,947	95,632,390	88,472,994	8.1%
2000 Support Services										
2100 Students	2.	8,940,192	2,931,830	43,625	(54,448)	8,092	12,121,466	11,869,291	11,303,126	5.0%
2200 Instructional Staff	3.	2,902,129	889,208	125,498	41,469	10,192	4,426,009	3,968,496	4,147,584	-4.3%
2300 General Administration	4.	1,780,547	840,653	55,776	4,551	57,606	2,893,473	2,739,133	2,554,495	7.2%
2400 School Administration	5.	9,647,254	2,968,475	322,117	42,929	1,762	12,968,899	12,982,537	12,584,339	3.2%
2500 Central Services	6.	4,920,444	1,711,592	1,116,032	165,844	17,189	8,128,329	7,931,101	6,633,646	19.6%
2600 Operation & Maintenance of Plant	7.	11,146,393	4,287,348	8,659,435	6,170,235	11,077	34,068,537	30,274,488	25,979,719	16.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	200,786	77,547	0	313,500	0	292,487	591,833	542,337	9.1%
610 School-Sponsored Cocurricular Activities	10.	147,568	13,058	0	0	0	1,725	160,626	164,402	-2.3%
620 School-Sponsored Athletics	11.	1,710,627	466,259	210,719	15,652	33,109	2,962,606	2,436,366	2,256,701	8.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	36,219	9,121	7,118	9,945	2,560	446,524	64,963	51,830	25.3%
Regular Education Subsection Subtotal (lines 1-13)	14.	113,261,745	35,720,904	11,897,485	7,599,736	171,354	190,176,002	168,651,224	154,691,173	9.0%
200 and 300 Special Education										
1000 Instruction	15.	27,077,615	8,844,035	3,142,843	58,100	150	45,173,216	39,122,743	41,913,358	-6.7%
2000 Support Services										
2100 Students	16.	9,042,461	2,569,437	1,034,170	61,179	0	13,833,168	12,707,247	12,976,559	-2.1%
2200 Instructional Staff	17.	1,129,117	341,242	9,233	14,165	0	1,831,972	1,493,757	1,544,443	-3.3%
2300 General Administration	18.	0	0	0	0	0	30,250	0	5,000	-100.0%
2400 School Administration	19.	7,809	1,651	0	0	0	4,171	9,460	9,192	2.9%
2500 Central Services	20.	120,254	29,559	8,897	0	0	37,300	158,710	105,193	50.9%
2600 Operation & Maintenance of Plant	21.	0	0	0	70	0	160	70	71	-1.4%
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.	37,377,256	11,785,924	4,195,143	133,514	150	60,910,237	53,491,987	56,553,816	-5.4%
400 Pupil Transportation	25.	6,916,064	2,458,557	1,716,726	2,166,496	2,079	15,899,999	13,259,922	10,232,076	29.6%
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.	876,212	249,102	0	0	0	1,395,688	1,125,314	1,103,444	2.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	158,431,277	50,214,487	17,809,354	9,899,746	173,583	268,381,926	236,528,447	222,580,509	6.3%

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.		27,228,631											
Interest Income and Other Revenues	2.		96,199											
Total Revenues (lines 1 and 2)	3.		27,324,830											
Expenditures														
1000 Instruction	4.			14,922,898	4,154,790	38,921	0	0	0	33,797,541	19,116,609	16,604,000	15.1%	
2100 Support Services - Students	5.			497,272	140,012	0	0	0	0	623,265	637,284	432,035	47.5%	
2200 Support Services - Instructional Staff	6.			151,121	46,082	0	0		0	237,309	197,203	172,016	14.6%	
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				4,553	0	564	-100.0%	
4000 Facilities Acquisition and Construction	10.							0		0	0			
5000 Debt Service	11.								0	0	0			
Total Expenditures (lines 4-11)	12.			15,571,291	4,340,884	38,921	0	0	0	34,662,668	19,951,096	17,208,615	15.9%	
Total Classroom Site Fund	13.	7,456,021	27,324,830	15,571,291	4,340,884	38,921	0	0	0	34,662,668	19,951,096	17,208,615	15.9%	14,829,755

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual	
								Budget	Actual	Prior Year Actual		
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	4,434,150	2,025,644			0	32,215,300	6,459,794	3,923,461	64.6%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	639,928	1,607,901			0	2,604,806	2,247,829	915,075	145.6%	3.
2300, 2400, 2500, 2900 Administration	4.	0		2,134,644		0	2,680	3,108,461	2,137,324	1,883,940	13.4%	4.
2600 Operation & Maintenance of Plant	5.	0		618,637			0	613,774	618,637	589,131	5.0%	5.
2700 Student Transportation	6.	0		94,012			0	338,024	94,012	134,543	-30.1%	6.
3000 Operation of Noninstructional Services	7.	0		0			0	125,000	0	225	-100.0%	7.
4000 Facilities Acquisition and Construction	8.	0		72,464			2,128,845	3,057,401	2,201,309	1,502,050	46.6%	8.
5000 Debt Service	9.				405,693	6,700		421,000	412,393	420,404	-1.9%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	5,074,078	6,553,302	405,693	6,700	2,131,525	42,483,766	14,171,298	9,368,829	51.3%	10.

(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.	42,483,766	14,171,299	84,519,879	29,385,134	631	0	0	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	220,000	2,128,845	43,558,486	18,966,807	0	0	0	0	4.
6710 Land and Improvements	5.	0	34,013	15,655	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	10,526,290	3,779,032	8,263,167	6,588,952	0	0	0	0	7.
673X Vehicles	8.	0	137,580	4,770,221	0	0	0	0	0	8.
673X Technology-Related Hardware and Software	9.	200,000	2,602,677	27,691,000	3,610,233	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	405,693	0	0	0	0	0	0	10.
6841, 6842, 6850, 6860 Interest	11.	0	6,700	221,350	219,142	0	0	0	0	11.
Total (lines 2-11)	12.	10,946,290	9,094,540	84,519,879	29,385,134	0	0	0	0	12.
Total amounts reported on lines 2 through 11 above for:										
Renovation	13.	220,000	2,162,858	43,574,141	18,966,807			0	0	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	10,726,290	6,748,552	40,945,738	10,418,327	0	0	0	0	15.
Total (lines 13-15)	16.	10,946,290	9,094,540	84,519,879	29,385,134	0	0	0	0	16.

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$68,835,781
Buildings and Improvements	\$608,495,925
Furniture, Equipment, Vehicles, and Technology	\$60,333,329
Construction in Progress	\$10,967,664
Total	\$748,632,699

1.	
2.	
3.	
4.	
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
374 E-Rate
378 & 699 Impact Aid and Federal Impact Aid (Construction)
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

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

Total Federal and State Projects (lines 18 and 31)

(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 (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(389,382)	2,829,356	(85,602)	3,693,690	2,643,342	(288,970)	1.
2.	(153,401)	624,633	(19,713)	1,359,228	636,505	(184,986)	2.
3.	(17,656)	230,264	(7,195)	336,082	222,417	(17,004)	3.
4.	0	0	0	0	0	0	4.
5.	(43,521)	140,392	(2,950)	154,709	107,199	(13,278)	5.
6.	0	0	0	0	0	0	6.
7.	0	0	0	0	0	0	7.
8.	(222,338)	7,326,740	(212,305)	8,156,426	6,286,312	605,785	8.
9.	0	0	0	0	0	0	9.
10.	0	0	0	0	0	0	10.
11.	4,989	235,549	(5,780)	262,140	205,967	28,791	11.
12.	(35,778)	367,522	(489)	416,269	387,755	(56,500)	12.
13.	0	0	0	0	0	0	13.
14.	7,291,507	2,247,155	0	9,269,343	184,274	9,354,388	14.
15.	43,724	727,969	0	793,723	0	771,693	15.
16.	0	0	0	0	0	0	16.
17.	(12,202,283)	13,122,987	(6,309)	30,923,218	12,441,126	(11,526,731)	17.
18.	(5,724,139)	27,852,567	(340,343)	55,364,828	23,114,897	(1,326,812)	18.
19.	3,612	13,835,673	(39,102)		13,285,196	514,987	19.
20.	88,155	260,044	0	260,383	260,383	87,816	20.
21.	0	0	0	0	0	0	21.
22.	2	0	0	0	0	2	22.
23.	2,606	88,558	0	119,100	88,426	2,738	23.
24.	0	0	0	0	0	0	24.
25.	0	0	0	0	0	0	25.
26.	0	0	0	0	0	0	26.
27.	386,779	877,479	0	714,679	264,765	999,493	27.
28.	226,471	817,420	0	1,585,851	681,043	362,848	28.
29.	0	0	0	0	0	0	29.
30.	38,176	54,058	0	600,299	65,382	26,852	30.
31.	742,189	2,097,559	0	3,280,312	1,359,999	1,479,749	31.
32.	(4,981,950)	29,950,126	(340,343)	58,645,140	24,474,896	152,937	32.

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
0	85,602	1.
0	19,713	2.
0	7,195	3.
0	0	4.
0	2,950	5.
0	0	6.
0	0	7.
0	212,305	8.
0	0	9.
0	0	10.
0	5,780	11.
0	489	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
0	6,309	17.

0	39,102	19.
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OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)	
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.
0	0	29.
0	0	30.

CTDS NUMBER 070241000

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

[illegible]

DIFFERENCES = MISCODED REVENUES IN ACCOUNTING DATA. ALL REVENUES ARE INCLUDED IN COLUMN E REGARDLESS OF CORRECT OBJECT CODES.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
1,613	1,257,898
0	0
0	554,642
0	0
0	6,941,548
0	959,453
0	10,624,890
0	4,890,179
0	2,014,428
0	653,391
0	0
0	15,598
0	0
0	12,275
0	16,738
0	102
0	29,942
0	51,782
0	0
0	562
0	0
0	21
0	3,767,020
15,298	0
0	0
0	0
0	0
0	0
0	34
0	7,696
0	0
0	0
0	0
0	1,344,120
0	143,821

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A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$112,360,000	1.
2. Bonds issued during FY 2022	43,750,000	2.
3. Bonds retired during FY 2022	(21,700,000)	3.
4. Bonds Outstanding, June 30, 2022	\$134,410,000	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	\$2,465,768,360	Tax Rate 3.7073
b. Secondary	\$2,465,768,360	Tax Rate 2.3219
2. Number of Schools	38	
3. Actual Days in Session	180	
4. Area of School District (Square Miles)	62	

(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)

1. Destruction or damage	0	Unrestricted Capital Outlay	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)	\$174,747,287
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,328,738
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$25,427,594
4. Support Services—Students (Function 2100)	\$30,673,468
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$60,775,961
6. Total Current Expenditures	\$294,953,048
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$22,041,222
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$272,911,826

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$79,556
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G. Cash and Investments held at June 30, 2022

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

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

1. Average salary of all teachers employed in FY 2022	\$57,228
2. Average salary of all teachers employed in FY 2021	\$54,303
3. Increase in average teacher salary from prior year	\$2,925
4. Percentage increase	5.4%

Comments on Average Salary Calculation (Optional):

The approved pay increases for teachers since FY 2018 are as follows: FY 2019 = 9 % (on non-CSF salary only), FY 2020 = 4.5 %, FY 2021 = 5.0 %. Although these increases total 18.5 %, due to teaching staff separations, new teachers being hired and updating the definition of teacher, the actual percentage of increase from FY 2018 to FY 2021 is 16.1 %. For FY 2022, the Governing Board has approved a 2% ongoing pay increase, a 3% one-time pay and a one time payment of \$1,500 resulting in a total increase of 5.4% for FY 2022 and bringing the average teacher salary increase since FY 2018 to 22.4%.

5. Average salary of all teachers employed in FY 2018	\$46,761
6. Total percentage increase in average teacher salary since FY 2018	22.4%

I. Other long-term debt

1. Principal (object 6832)	\$754,975
2. Interest (object 6842)	\$6,700
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No

Check this box if 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)]

- 1. Quantitative Reasoning
- 2. Verbal Reasoning
- 3. Nonverbal Reasoning
- 4. Total Duplicated Enrollment (lines 1-3)

GRADE													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
3	7	67	82	127	177	193	157	167	213	165	138	224	1,720
1	2	28	37	62	109	175	171	186	189	135	104	122	1,321
1	6	28	56	71	126	175	202	205	259	234	225	243	1,831
5	15	123	175	260	412	543	530	558	661	534	467	589	4,872

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

1. Total All Disability Classifications

- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technological Education (non-CTED)
- 7. Career Education
- 8. Career Technical Education (CTED programs in 300 range)
- 9. Total (lines 1-8)

PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
55,344,935	48,902,306
1,798,720	1,509,176
0	0
1,625,747	1,584,331
0	0
727,562	924,374
82,629	0
1,330,644	571,800
60,910,237	53,491,987

- 10. IEP required pupil transportation costs
coded within Program 400

4,896,217	5,143,754
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C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,509,176
9-12	\$ 0
Total	\$ 1,509,176

D. EXPENDITURES FOR AUDIT SERVICES

- 1. Nonfederal Audit Expenditures - M&O Fund
- 2. Federal Audit Expenditures - All Funds

BUDGET	ACTUAL
56,400	52,913
4,710	5,795

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

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
3,137,987	0		3,137,987
0	0		0
0	0		0
3,137,987	0	0	3,137,987

(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		
		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)												Total	
1000 Instruction	1.	128,685,881	38,339,452	6,490,556	7,573,526	6,717,408	484,914			749,797	606,650	189,648,184	1.
2000 Support Services													
2100 Students	2.	21,491,043	6,570,159	1,406,572	184,000	259,863	80,716			943,862	115,810	31,052,025	2.
2200 Instructional Staff	3.	7,100,576	2,082,105	851,845	1,046,247	1,424,615	138,931			938	209,408	12,854,665	3.
2300 General Administration	4.	1,832,419	851,638	55,776	22,745	23,951	26,806	30,800		0	2,258	2,846,393	4.
2400 School Administration	5.	9,996,723	3,046,609	332,812	44,410	30,460	1,851			0	4,095	13,456,960	5.
2500, 2900 Central Services, Other	6.	5,411,225	1,879,490	1,487,054	200,353	2,697,833	420,164		0	60	9,102	12,105,281	6.
2600 Operation and Maintenance of Plant	7.	11,788,768	4,482,448	8,754,362	6,200,629	7,333,496	11,077			0	196,488	38,767,268	7.
2700 Student Transportation	8.	7,143,693	2,516,355	2,380,802	2,172,806	94,012	2,010			69		14,309,747	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	4,615,409	1,589,442	171,384	8,229,234	882,675	18,101			14,951	93	15,521,289	9.
3200 Enterprise Operations	10.	2,732	562	69,968	35,856	162	0			0	0	109,280	10.
3300 Community Services Operations	11.										8,920,083	8,920,083	11.
3400 Bookstore Operations	12.	341,799	113,682	76,851	194,275	1,451	0			0	0	728,058	12.
Total (lines 1-12)	13.	198,410,268	61,471,942	22,077,982	25,904,081	19,465,926	1,184,570	30,800	0	1,709,677	10,063,987	340,319,233	13.
From Federal Funds	14.	18,917,408	5,490,792	2,589,192	8,855,449	2,272,182	122,515	0	0	15,159	373,400	38,636,097	14.
From State and Local Sources	15.	179,492,860	55,981,150	19,488,790	17,048,632	17,193,744	1,062,055	30,800	0	1,694,518	9,690,587	301,683,136	15.
4000 Facilities Acquisition and Construction	16.	0	0	21,326,578	0	72,464	0			0	12,446	21,411,488	16.
5000 Debt Service	17.							22,454,975	5,390,816		0	27,845,791	17.

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)		Total certified teachers and substitutes salaries do not agree with your accounting records. Please verify the amounts.			
		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)		87,086,395	3,557,528	1,365,853	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)		17,768,325	190,197	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)		3,599,558	59,358	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)		2,568,501	17,348	49,026	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)		31,844	38,616	0	0

Other Items (Funds 001-799, excluding 575)	
6. Textbooks used for Instruction (Function 1000, Object 6640)	5,434,559
7. Number of FTE-Certified Teachers	1,955
8. Number of FTE-Contract Teachers	16

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)	
1. 6410-6411 Utility Services	1,888,806
2. 6620-6629 Energy	4,877,015

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	230,264
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 6700	All Other (excluding 6900)	Total
1. Program 700	44,732	269,413	314,145
2. Program 800	26,439	69,576	96,015
3. Program 900	78,609	9,586,044	9,664,653
4. Total (lines 1-3)	149,780	9,925,033	10,074,813

Property Detail for Function 4000 (Funds 001-799, excluding 575)	
1. 6710 Land and Improvements	34,013
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	38,451
4. Total (lines 1-3)	72,464
5. 6450 Construction	21,339,024

Technology (Funds 001-799 excluding 575, All Functions)	
1. 6340 Technical Services	12,153
2. 6432 Technology-Related Repairs and Maintenance	414,575
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	513,343
5. 6650 Supplies –Technology-Related	150,569
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	5,656,614
7. Subtotal (Lines 1-6)	6,747,254
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,016,858

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)	
1. 2210 Improvement of Instruction	5,874,444
2. 2220 Library/Media Services	2,718,691

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.	555,863								
Investment Income and Other Revenues	2.	-1,221								
Total Revenues (lines 1 and 2)	3.	554,642								
Expenditures										
1000 Instruction	4.		134,070	36,986	0	0	0	0	171,056	171,056
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	0
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0
2300 General Administration	7.		0	0	0	0	0	0	0	0
2400 School Administration	8.		0	0	0	0	0	0	0	0
2500 Central Services	9.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0
2700 Student Transportation	11.		0	0	0	0	0	0	0	0
2900 Other	12.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	13.	554,642	134,070	36,986	0	0	0	0	171,056	171,056
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14.	0								
Investment Income and Other Revenues	15.	0								
Total Revenues (lines 14 and 15)	16.	0								
Expenditures										
1000 Instruction	17.		0	0	0	0	0	0	0	0
2000 Support Services										
2100 Students	18.		0	0	0	0	0	0	0	0
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0
2300 General Administration	20.		0	0	0	0	0	0	0	0
2400 School Administration	21.		0	0	0	0	0	0	0	0
2500 Central Services	22.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0
2700 Student Transportation	24.		0	0	0	0	0	0	0	0
2900 Other	25.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0