



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2022

SIGNATURE/DATE SIGNATURE/DATE
[Handwritten signatures and dates: 10/6/2022, 10/6/22]

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 15, 2022 contain(s) the data for the AFR described above. Date

[Handwritten signature: Roxana D. Rico] Superintendent Signature

Roxana Rico Superintendent (Typed Name)

Greg Schubert District Contact Employee

[Handwritten signature: Greg Schubert] Business Manager Signature

Greg Schubert Business Manager (Typed Name)

520-625-4581 x 7362 Telephone Number

greg.schubert@csd39.org Email

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description, Amount. Rows: 1. Maintenance & Operation (6,841,388), 2. Classroom Site Funds (647,636), 3. Unrestricted Capital Outlay (385,229)

**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) 1950, 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) N/A

**Subtotal (lines 21-24)**

**3000 State**

3100 Unrestricted  
 3110 State Equalization Assistance  
 3120 Additional State Aid  
 Other (Specify) N/A

**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) 4500

**Subtotal (lines 31-36)**

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

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

**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.	558,834	(253,811)	85,160	0	825,708
2.	5,719,499	(31)	0		1,166,461
3.	0				
4.	0		0		0
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	500	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	4,724	(966)	737	0	1,033
19.	119,818	12,183	0	0	0
20.	5,844,541	11,186	737	0	1,167,494
21.	0	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	0	0			
26.	39,160	0			
27.	0	0			
28.	1,691,926	121,967			
29.	0	0			0
30.	1,731,086	121,967			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	1,119,199				0
37.	1,119,199				0
38.	8,694,826	133,153	737	0	1,167,494
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	9,253,660	(120,658)	85,897	0	1,993,202
43.	6,841,388	385,229	0	0	1,779,342
44.	0	0	0	0	0
45.	6,841,388	385,229	0	0	1,779,342
46.	2,412,272	(505,887)	10/5/2022 85,897	0	213,860

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$2,625 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 \$2,625 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$1,033

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	
<b>100 Regular Education</b>										
1000 Instruction	1.	1,554,556	516,641	1,744,890	24,528	581	4,086,867	3,841,196	3,479,553	10.4%
2000 Support Services										
2100 Students	2.	69,420	19,775	2,659	663	306	90,472	92,823	56,633	63.9%
2200 Instructional Staff	3.	0	6,102	36,945	0	0	48,797	43,047	98,393	-56.2%
2300 General Administration	4.	148,593	42,036	47,779	1,503	6,481	255,191	246,392	208,388	18.2%
2400 School Administration	5.	107,200	41,853	1,204	1,661	3,379	156,622	155,297	158,078	-1.8%
2500 Central Services	6.	231,314	65,339	50,102	2,560	1,424	369,474	350,739	324,848	8.0%
2600 Operation & Maintenance of Plant	7.	139,581	54,831	172,998	283,893	0	725,798	651,303	612,606	6.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	15,858	0	0	0	19,451	15,858	15,660	1.3%
610 School-Sponsored Cocurricular Activities	10.	21,499	4,381	0	0	0	18,218	25,880	696	3618.4%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
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.	2,272,163	766,816	2,056,577	314,808	12,171	5,770,890	5,422,535	4,954,855	9.4%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	333,747	95,107	193,592	2,217	2,300	643,664	626,963	579,535	8.2%
2000 Support Services										
2100 Students	16.	180,955	42,744	108,938	0	11,707	356,062	344,344	332,647	3.5%
2200 Instructional Staff	17.	0	0	1,298	0	0	1,781	1,298	0	--
2300 General Administration	18.	19,698	4,017	0	0	0	2,544	23,715	0	--
2400 School Administration	19.	0	0	0	554	0	607	554	483	14.7%
2500 Central Services	20.	58	12	100	0	0	2,100	170	2,000	-91.5%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	534,458	141,880	303,928	2,771	14,007	1,006,758	997,044	914,665	9.0%
<b>400 Pupil Transportation</b>	25.	198,645	58,857	73,730	52,867	0	393,443	384,099	269,270	42.6%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	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	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	31,308	6,402	0	0	0	35,556	37,710	35,863	5.2%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	3,036,574	973,955	2,434,235	370,446	26,178	7,206,647	6,841,388	6,174,653	10.8%

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		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	500,445											
Interest Income and Other Revenues	2.	1,065											
<b>Total Revenues (lines 1 and 2)</b>	3.	501,510											
Expenditures													
1000 Instruction	4.		537,866	109,770	0	0	0	0	738,558	647,636	290,853	122.7%	
2100 Support Services - Students	5.		0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0	0	0	0	0	0	0	0	0.0%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0			
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
<b>Total Expenditures (lines 4-11)</b>	12.		537,866	109,770	0	0	0	0	738,558	647,636	290,853	122.7%	
<b>Total Classroom Site Fund</b>	13.	147,823	501,510	537,866	109,770	0	0	0	738,558	647,636	290,853	122.7%	1,697

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	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	131,152	20,511			0	161,435	151,663	145,940	3.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	0	0			0	0	0	6,838	-100.0%
2300, 2400, 2500, 2900 Administration	18,580		55,326		0	0	79,424	73,906	66,183	11.7%
2600 Operation & Maintenance of Plant	0		7,108			23,962	35,101	31,070	2,356	1218.8%
2700 Student Transportation	0		128,590			0	159,217	128,590	84,258	52.6%
3000 Operation of Noninstructional Services	0		0			0	0	0	76	-100.0%
4000 Facilities Acquisition and Construction	0		0			0	0	0	0	0.0%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	18,580	131,152	211,535	0	0	23,962	435,177	385,229	305,651	26.0%

(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 \$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	435,177	385,230	0	0	0	0	0	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	0	0	0	0	0	0	0	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	30,088	24,993	0	0	0	0	0	0
673X Vehicles	152,604	123,473	0	0	0	0	0	0
673X Technology-Related Hardware and Software	69,990	63,070	0	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	252,682	211,536	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	0	0			0	0
New Construction	0	0	0	0	0	0	0	0
Other	252,682	211,536	0	0	0	0	0	0
Total (lines 13-15)	252,682	211,536	0	0	0	0	0	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$286,494
Buildings and Improvements	\$22,052,178
Furniture, Equipment, Vehicles, and Technology	\$1,410,089
Construction in Progress	\$0
Total	\$23,748,761

**FEDERAL AND STATE PROJECTS**

**FEDERAL PROJECTS**

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

**Total COVID-19 Federal Relief Funds included in lines above**

**STATE PROJECTS**

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

**Total Federal and State Projects (lines 18 and 31)**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	8,777	46,936	(108)	70,868	42,966	12,639
2.	3,270	13,235	(20)	36,152	11,600	4,885
3.	(11,285)	11,949	(5)	16,491	619	40
4.	0	0	0	0	0	0
5.	(1,679)	1,373	0	1,500	0	(306)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(7,470)	201,383	(491)	242,525	182,520	10,902
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	374	79	0	0	0	453
15.	19,382	35	0	9,500	3,340	16,077
16.	0	0	0	0	0	0
17.	44,992	456,327	0	648,072	469,437	31,882
18.	56,361	731,317	(624)	1,025,108	710,482	76,572
19.	50,778	423,213	0		422,341	51,650
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	207	0	0	0	0	207
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	(131)	72,104	0	52,972	62,688	9,285
31.	76	72,104	0	52,972	62,688	9,492
32.	56,437	803,421	(624)	1,078,080	773,170	86,064

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	108
2.	0	20
3.	0	5
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	0	491
9.	0	0
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0

19.	0	0
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	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	37,434	22,455		30,725	0	59,889
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	9	1	0	0	0	10
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	94,722	4,416	0	60,188	150	98,988
515 Civic Center	6.	75,420	54,480	0	22,300	0	129,900
520 Community School	7.	41,080	173,271	0	120,752	99,269	115,082
525 Auxiliary Operations	8.	54,063	26,659	0	21,559	16,439	64,283
526 Extracurricular Activities Fees Tax Credit	9.	302,928	136,991	0	193,567	152,300	287,619
530 Gifts and Donations	10.	228,608	66,462	0	88,239	33,888	261,182
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	54	0	0	0	0	54
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	40,552	175	0	0	0	40,727
555 Textbooks	15.	1,882	244	0	0	0	2,126
565 Litigation Recovery	16.	4,423	19	0	0	0	4,442
570 Indirect Costs	17.	2,109	9	0	0	0	2,118
575 Unemployment Insurance	18.	3,203	14	0	11,570	0	3,217
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	3,127	0	0	0	3,127
590 Grants and Gifts to Teachers	21.	173	1	0	0	0	174
595 Advertisement	22.	59	0	0	0	0	59
596 Career Technical Education	23.	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	9	(13)	0	25,000	0	(4)
695 New School Facilities	31.	2	0	0	0	0	2
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	24,802	31,580	0	87,942	46,169	10,213
855	34.	0	142,386	0	132,396	102,362	40,024
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9__ Self Insurance	950	1.	0	0	0	0	0
955 Intergovernmental Agreements	3	2.	0	0	0	0	0
9__ OPEB	320	3.	0	0	0	0	0
9__	330	4.	0	0	0	0	0

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	20,000	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	10,725	0
Total Expenditures (lines 1-4)	30,725	0
Total Expenditures from accounting data		0

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	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	3,424
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0
18.	0
19.	0
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0
31.	0
32.	0
33.	0
34.	0

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
1.	0
2.	22,455
3.	0
4.	1
5.	0
6.	4,416
7.	54,480
8.	104,047
9.	26,659
10.	136,991
11.	66,462
12.	0
13.	0
14.	175
15.	244
16.	19
17.	9
18.	14
19.	0
20.	3,127
21.	1
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	(13)
31.	0
32.	0
33.	31,580
34.	142,386

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2021	\$12,541,912	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(923,912)	3.
4. Bonds Outstanding, June 30, 2022	\$11,618,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$708,789	5.
6. Short-term Debt Outstanding, June 30, 2022	\$708,789	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$404,978,655	Tax Rate	1.8200
b. Secondary	\$404,978,655	Tax Rate	0.4288
2. Number of Schools	1		
3. Actual Days in Session	177		
4. Area of School District (Square Miles)	147		

(Report this WHETHER OR NOT district changed boundaries in FY 2022)

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

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

**D. Current Expenditures by Category**

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$5,880,201
2. Classroom Supplies (Function 1000, Object Code 6600)	\$63,077
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,023,506
4. Support Services—Students (Function 2100)	\$713,054
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$1,640,110
6. Total Current Expenditures	\$9,319,948
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$183,011
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$9,136,937

**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, 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	\$45,664
2. Average salary of all teachers employed in FY 2021	\$40,457
3. Increase in average teacher salary from prior year	\$5,207
4. Percentage increase	12.9%

Comments on Average Salary Calculation (Optional):

N/A

5. Average salary of all teachers employed in FY 2018	\$40,361
6. Total percentage increase in average teacher salary since FY 2018	13.1%

**I. Other long-term debt**

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

Check this box if your district has no teachers (transporting districts and some CTEDs).



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

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

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1. Quantitative Reasoning	0	0	0	0	0	2	1	2	0	0	0	0	0	5
2. Verbal Reasoning	0	0	0	0	1	0	1	2	0	0	0	0	0	4
3. Nonverbal Reasoning	0	0	0	0	0	1	1	2	0	0	0	0	0	4
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	1	3	3	6	0	0	0	0	0	13

**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	1,006,758	997,044	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	1,006,758	997,044	9.
10. IEP required pupil transportation costs coded within Program 400	18,997	18,997	10.

**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	30,400	1.
2. Federal Audit Expenditures - All Funds	6330	0	2.

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

Actual Expenditures made in FY 2022 \$ 6,678

**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
1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	1,937,948	0	0	1,937,948
2. Tuition to Other Arizona Districts for all other students (objects 6561)	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
5. Tuition to Other Arizona Districts (object 6561)	0	0		0
6. Tuition to Out-of-State Districts (object 6562)	0	0		0
7. Tuition to Private Schools (object 6563)	0	0		0
8. Tuition to Ed Services\Coops\IGAs (object 6564)	0	0		0
9. Tuition Other (object 6569) (1)	0	0		0
10. Total (lines 1-9)	1,937,948	0	0	1,937,948

(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)	
<b>Funds 001-799 (excluding 575)</b>												
1000 Instruction	2,859,131	806,873	1,947,705	203,186	96,334	3,966				17,081	0	5,934,276
2000 Support Services												
2100 Students	354,107	83,604	145,797	6,998	6,184	12,998				56,805	0	666,493
2200 Instructional Staff	5,591	7,253	56,485	1,835	0	4,724				0	0	75,888
2300 General Administration	155,589	43,217	48,209	2,850	0	4,394	0			2,087	0	256,346
2400 School Administration	111,351	42,651	4,180	3,715	100,122	3,379				0	0	265,398
2500, 2900 Central Services, Other	239,616	67,026	77,922	3,082	12,632	4,224		0		50	0	404,552
2600 Operation and Maintenance of Plant	149,959	57,063	197,230	284,784	15,939	0				0	0	704,975
2700 Student Transportation	212,330	61,736	73,030	53,068	128,590	0				0		528,754
3000 Operation of Noninstructional Services												
3100 Food Service Operations	142,769	46,824	1,939	105,681	28,979	4,119				183	0	330,494
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	4,230,443	1,216,247	2,552,497	665,199	388,780	37,804	0	0	76,206	0	0	9,167,176
From Federal Funds	470,930	114,698	64,074	124,468	164,093	8,843	0	0	422	0	0	947,528
From State and Local Sources	3,759,513	1,101,549	2,488,423	540,731	224,687	28,961	0	0	75,784	0	0	8,219,648
4000 Facilities Acquisition and Construction	0	0	93,449	0	0	0				0	0	93,449
5000 Debt Service							940,000	836,492		0	0	1,776,492

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)	2,238,880	42,549	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	227,938	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	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)	0	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	139,716
7. Number of FTE-Certified Teachers	42
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	8,827
2. 6620-6629 Energy	263,370

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	13,035
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	0	0	0
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	0	0	0

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	93,449

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

1. 6340 Technical Services	43,219
2. 6432 Technology-Related Repairs and Maintenance	3,411
3. 6443 Rental of Computers and Related Equipment	18,580
4. 6531 Telecommunications	25,211
5. 6650 Supplies-Technology-Related	1,090
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	116,268
7. Subtotal (Lines 1-6)	207,779
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0

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

1. 2210 Improvement of Instruction	61,352
2. 2220 Library/Media Services	7,794

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 100339000

I certify that the Annual Financial Report of Continental Elementary School District, Pima County, for fiscal year 2022 was approved by the Governing Board on October 6, 2022, and that the complete Annual Financial Report may be reviewed by contacting Greg Schubert at the District Office, telephone (520) 625-4581 x7362, during normal business hours.

Avg. Daily Membership

2021 2022

Attending 566.062 589.388

2022 Tax Rates: Primary 1.8200 Secondary 0.4288

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				5,770,890	5,422,535	
Special Education				1,006,758	997,044	
Pupil Transportation				393,443	384,099	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				35,556	37,710	
Maintenance and Operation Total	558,834	7,575,627	0	7,206,647	6,841,388	1,293,073
Classroom Site Funds	147,823	501,510		738,558	647,636	1,697
Instructional Improvement	37,434	22,455		30,725	0	59,889
Unrestricted Capital Outlay	(253,811)	133,153	0	435,177	385,229	(505,887)
Adjacent Ways	85,160	737	0	0	0	85,897
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	2	0		0	0	2
Federal Projects	56,361	731,317	(624)	1,025,108	710,482	76,572
State Projects	76	72,104	0	52,972	62,688	9,492
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	9	1	0	0	0	10
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	94,722	4,416	0	60,188	150	98,988
Food Service	21,099	396,538	0	580,720	308,305	109,332
Civic Center	75,420	54,480	0	22,500	0	129,900
Community School	41,080	173,271	0	120,752	99,269	115,082
Auxiliary Operations	54,063	26,659	0	21,559	16,439	64,283
Extracurricular Activities Fees	302,928	136,991	0	193,567	152,300	287,619
Gifts and Donations	228,608	66,462	0	88,239	33,888	261,182
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	54	0	0	0	0	54
School Opening	0	0	0	0	0	0
Insurance Proceeds	40,552	175	0	0	0	40,727
Textbooks	1,882	244	0	0	0	2,126
Litigation Recovery	4,423	19	0	0	0	4,442
Indirect Costs	2,109	9	0	0	0	2,118
Unemployment Insurance	3,203	14	0	11,570	0	3,217
Teacherage	0	0	0	0	0	0
Insurance Refund	0	3,127	0	0	0	3,127
Grants and Gifts to Teachers	173	1	0	0	0	174
Advertisement	59	0	0	0	0	59
Career Technical Education	0	0	0	0	0	0
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	825,708	1,167,494	0	1,568,300	1,779,342	213,860
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	9	(13)	0	25,000	0	(4)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	24,802	31,580		87,942	46,169	10,213
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	0	142,386	0	132,396	102,362	40,024

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
<b>English Language Learner Fund 071</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	1. 0								1. 0
Investment Income and Other Revenues	2. 1								2. 1
Total Revenues (lines 1 and 2)	3. 1								3. 1
<b>Expenditures</b>									
1000 Instruction	4.	0	0	0	0	0	0	0	4. 0
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	5. 0
2200 Instructional Staff	6.	0	0	0	0	0	0	0	6. 0
2300 General Administration	7.	0	0	0	0	0	0	0	7. 0
2400 School Administration	8.	0	0	0	0	0	0	0	8. 0
2500 Central Services	9.	0	0	0	0	0	0	0	9. 0
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	10. 0
2700 Student Transportation	11.	0	0	0	0	0	0	0	11. 0
2900 Other	12.	0	0	0	0	0	0	0	12. 0
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 1	0	0	0	0	0	0	0	13. 0
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	14. 0								14. 0
Investment Income and Other Revenues	15. 0								15. 0
Total Revenues (lines 14 and 15)	16. 0								16. 0
<b>Expenditures</b>									
1000 Instruction	17.	0	0	0	0	0	0	0	17. 0
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	18. 0
2200 Instructional Staff	19.	0	0	0	0	0	0	0	19. 0
2300 General Administration	20.	0	0	0	0	0	0	0	20. 0
2400 School Administration	21.	0	0	0	0	0	0	0	21. 0
2500 Central Services	22.	0	0	0	0	0	0	0	22. 0
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	23. 0
2700 Student Transportation	24.	0	0	0	0	0	0	0	24. 0
2900 Other	25.	0	0	0	0	0	0	0	25. 0
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0	0	0	0	0	0	0	0	26. 0