



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 SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 16, 2020 contain(s) the data for the AFR described above. Date

Superintendent Signature Dr. LeeAnn Aguilar-Lawlor Superintendent (Typed Name) M. Victoria Farrar, MBA District Contact Employee

Business Manager Signature M. Victoria Farrar, MBA Business Manager (Typed Name) (623) 691-4000 Telephone Number victoria.farrar@csd83.org Email

Table with 2 columns: Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

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, 1990, 1991	

2000 County

2110 County School Fund	
2120 County Equalization Assistance	
2210 Special County School Reserve Fund	
Other (Specify)	

3000 State

3100 Unrestricted	
3110 State Equalization Assistance	
3120 State State Aid	
Other (Specify)	

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	
4200 Unrestricted Revenue Received from the Federal Government through the State	
4700 Unrestricted 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)	

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

5100 Issuance of Bonds	
5200 Other Financing Sources-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. 611,780	947,413	1,013,323	0	1,824,627
2. 21,421,728	(213)	(17)		2,057,707
3. 0				
4. 633,355	0	0		58,371
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. 0	0			0
14. 0	0			0
15. 0	0			0
16. 0	0			0
17. 0	0			0
18. 0	7,000	19,457	0	16,974
19. 27,626	7,333	0	0	0
20. 22,082,709	14,120	19,440	0	2,133,052
21. 0	0			
22. 6,839,448	411,004			
23. 0	0			
24. 0	0			
25. 6,839,448	411,004			
26. 639,445	0			
27. 74,029,616	0			
28. 863,017	0			
29. 0	0			0
30. 75,532,078	0			0
31. 0				
32. 0				
33. 0				
34. 0				
35. 0				
36. 0				0
37. 0				0
38. 104,454,235	425,124	19,440	0	2,133,052
39. 0			0	0
40. 0	0	0	0	0
41. 0	0	0	0	0
42. 105,066,015	1,372,537	1,032,763	0	3,957,679
43. 100,414,153	3,326,396	840	0	2,230,999
44. 0	0	0	0	0
45. 100,414,153	3,326,396	840	0	2,230,999
46. 4,651,862	(1,953,859)	1,031,923	0	1,726,680

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$4,682 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 \$4,682 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$990,499

**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.	33,527,233	11,123,100	608,662	652,008	1,119	44,768,960	45,912,122	46,843,347	-2.0%
2000 Support Services	2.	1,451,615	461,691	3,260	63,526	0	2,205,120	1,980,092	1,929,636	2.6%
2100 Students	3.	2,620,718	867,439	175,185	69,319	0	3,619,473	3,732,661	3,625,893	2.9%
2200 Instructional Staff	4.	1,737,649	502,980	250,027	25,532	10,296	2,552,238	2,526,484	2,298,765	9.9%
2300 General Administration	5.	5,358,408	1,807,649	14,816	94,793	204	7,029,068	7,275,870	6,965,508	4.5%
2400 School Administration	6.	2,046,362	929,916	1,109,483	(761,992)	172,999	4,254,604	3,496,768	4,481,413	-22.0%
2500 Central Services	7.	3,820,268	1,376,230	2,936,897	2,940,488	5,070	13,212,943	11,078,953	10,956,730	1.1%
2600 Operation & Maintenance of Plant	8.	0	0	0	0	0	0	0	0	0.0%
2900 Other	9.	153,852	14,803	0	231,395	0	400,056	400,050	417,253	-4.1%
3000 Operation of Noninstructional Services										
610 School-Sponsored Cocurricular Activities	10.	13,139	3,139	0	0	0	0	16,278	0	--
620 School-Sponsored Athletics	11.	13,138	3,139	0	3,471	0	3,500	19,748	0	--
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	60,189	21,064	0	0	0	0	81,253	0	--
<b>Regular Education Subtotal (lines 1-13)</b>	14.	50,802,571	17,111,150	5,098,330	3,318,540	189,688	78,045,962	76,520,279	77,518,545	-1.3%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	5,491,133	1,945,729	545,122	19,231	0	8,375,894	8,001,215	8,761,603	-8.7%
2000 Support Services	16.	3,970,392	1,254,913	544,063	2,176	0	5,924,137	5,771,544	5,424,557	6.4%
2100 Students	17.	536,504	197,636	48,469	1,524	0	868,916	784,133	766,953	2.2%
2200 Instructional Staff	18.	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	19.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	20.	0	0	0	0	0	200	0	54	-100.0%
2500 Central Services	21.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	22.	0	0	0	0	0	0	0	0	0.0%
2900 Other	23.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	24.	9,998,029	3,398,278	1,137,654	22,931	0	15,169,147	14,556,892	14,953,167	-2.7%
<b>Subtotal (lines 15-23)</b>										
<b>400 Pupil Transportation</b>	25.	2,401,428	970,624	61,609	336,458	738	3,858,077	3,770,857	3,127,144	20.6%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,461,116	1,103,554	63,389	0	0	4,628,061	4,628,059	4,628,061	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%
<b>Subtotal (lines 27 and 28)</b>	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.	620,836	317,230	0	0	0	938,064	938,066	218,483	329.4%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	67,283,980	22,900,836	6,360,982	3,677,929	190,426	102,639,311	100,414,153	100,445,400	0.0%

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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	1,505,893										
Interest Income and Other Revenue:	2.	7,362										
Total Revenues (lines 1 and 2)	3.	1,513,255										
Expenditures												
100 Regular Education	4.		813,148	216,663				2,483,264	1,029,811	939,339	9.6%	
1000 Instruction	5.		5,200	1,179				6,379	6,379	5,207	22.5%	
2100 Support Services - Student	6.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	7.		818,348	217,842				2,489,643	1,036,190	944,546	9.7%	
Program 100 Subtotal (lines 4-6)	8.		101,987	25,667				127,655	127,654	130,364	-2.1%	
1000 Instruction	9.		1,300	260				1,560	1,560	2,634	-40.8%	
2100 Support Services - Student	10.		5,203	1,032				6,232	6,235	5,326	17.1%	
2200 Support Services - Instructional Staff	11.		108,490	26,959				135,447	135,449	138,324	-2.1%	
Program 200 and 300 Subtotal (lines 8-10)												
Other Programs (Specify)	12.		0	0				0	0	0	0.0%	
1000 Instruction	13.		0	0				0	0	0	0.0%	
2100 Support Services - Student	14.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	15.		0	0				0	0	0	0.0%	
3300 Community Services Operations )	16.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 (line 4-16)	17.	293,958	1,513,255	926,838	244,801		0	2,625,090	1,171,639	1,082,870	8.2%	635,574
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	18.	3,011,785										
Interest Income and Other Revenue:	19.	14,725										
Total Revenues (lines 18 and 19)	20.	3,026,510										
Expenditures												
100 Regular Education	21.		1,973,975	396,377				4,902,917	2,370,352	2,215,273	7.0%	
1000 Instruction	22.		20,230	4,076				24,307	24,306	18,734	29.7%	
2100 Support Services - Student	23.		74,150	14,726				88,877	88,876	53,390	66.5%	
2200 Support Services - Instructional Staff	24.		2,068,355	415,179				5,016,101	2,483,534	2,287,397	8.6%	
Program 100 Subtotal (lines 21a23)												
200 and 300 Special Education	25.		271,200	54,320				325,299	325,520	292,511	11.3%	
1000 Instruction	26.		63,010	12,696				75,707	75,706	55,036	37.6%	
2100 Support Services - Student	27.		11,574	2,358				14,058	13,932	6,771	105.8%	
2200 Support Services - Instructional Staff	28.		345,784	69,374				415,064	415,158	354,318	17.2%	
Program 200 and 300 Subtotal (lines 25-27)												
Other Programs (Specify) 511, 55	29.		83,700	16,758				100,460	100,458	96,771	3.8%	
1000 Instruction	30.		0	0				0	0	0	0.0%	
2100 Support Services - Students	31.		4,200	847				5,047	5,047	2,757	83.1%	
2200 Support Services - Instructional Staff	32.		0	0				0	0	0		
3300 Community Services Operations )	33.		87,900	17,605				105,507	105,505	99,528	6.0%	
Total Classroom Site Fund 012 (line 18-33)	34.	1,319,379	3,026,510	2,502,039	502,158		0	5,536,672	3,004,197	2,741,243	9.6%	1,341,692
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	35.	3,011,785										
Interest Income and Other Revenue:	36.	14,725										
Total Revenues (lines 35 and 36)	37.	3,026,510										
Expenditures												
100 Regular Education	38.		2,067,821	541,724	0	0		5,683,339	2,609,545	2,169,463	20.3%	
1000 Instruction	39.		14,200	3,171	0	0		17,371	17,371	12,076	43.8%	
2100 Support Services - Student	40.		4,900	982	0	0		3,883	5,882	0	--	
2200 Support Services - Instructional Staff	41.		0	0	0	0		0	0	0		
2310 Support Services - Governing Board	42.		2,086,921	545,877	0	0		5,704,593	2,632,798	2,181,539	20.7%	
Program 100 Subtotal (lines 38a41)												
200 and 300 Special Education	43.		254,661	63,714	0	0		318,376	318,375	304,418	4.6%	
1000 Instruction	44.		12,000	2,407	0	0		14,408	14,407	6,226	131.4%	
2100 Support Services - Student	45.		13,207	2,619	0	0		15,819	15,826	12,646	25.1%	
2200 Support Services - Instructional Staff	46.		0	0	0	0		0	0	0		
2310 Support Services - Governing Board	47.		279,868	68,740	0	0		348,603	348,608	323,290	7.8%	
Program 200 and 300 Subtotal (lines 43-46)												
550 Dropout Prevention Program	48.		0	0	0	0		0	0	0	0.0%	
1000 Instruction	49.		11,200	2,250	0	0		13,450	13,450	0	--	
Other Programs (Specify) 511, 550	50.		300	60	0	0		361	360	0	--	
1000 Instruction	51.		0	0	0	0		0	0	0		
2100 Support Services - Student	52.		0	0	0	0		0	0	0		
2200 Support Services - Instructional Staff	53.		11,500	2,310	0	0		13,811	13,810	0	--	
3300 Community Services Operations )	54.	1,723,536	3,026,510	2,378,289	616,927	0	0	6,067,007	2,995,216	2,504,829	19.6%	1,754,830
Total Classroom Site Funds (lines 17, 34, and 54)	55.	3,336,873	7,566,275	5,807,166	1,363,886	0	0	14,228,769	7,171,052	6,328,942	13.3%	3,732,096

(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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>											
Instruction	2.	0	56,986	904,779			0	1,604,588	961,765	1,106,468	-13.1%
1000 Support Services											
2000 Students and Instructional Staff	3.	0	58,202	112,529			0	174,220	170,731	26,570	542.6%
Administration	4.	0		463,714		0	0	977,024	463,714	537,089	-13.7%
2100, 2200 Operation & Maintenance of Plant	5.	0		473,382			0	540,320	473,382	380,544	24.4%
2300, 2400, 2500, 2600 Transportation	6.	0		90,468			0	392,935	90,468	416,776	-78.3%
2600 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
3000 Facilities Acquisition and Construction	8.	0		188,284			978,052	1,753,470	1,166,336	798,716	46.0%
4000 Debt Service	9.				0	0		0	0	0	0.0%
5000 Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	115,188	2,233,156	0	0	978,052	5,442,557	3,326,396	3,266,163	1.8%

(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	
<b>Total Fund Expenditures</b>	1.	5,442,557	3,326,396	0	0	0	0	300,000	840
	2.	0	0	0	0	0	0	0	0
6150 Classified Salaries	3.	0	0	0	0	0	0	0	0
6200 Employee Benefit	4.	845,743	978,052	0	0	0	0	300,000	840
6450 Construction Services	5.	0	0	0	0	0	0	0	0
6710 Land and Improvement	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvement	7.	1,793,686	695,233	0	0	0	0	0	0
673X Furniture and Equipmen	8.	392,935	186,945	0	0	0	0	0	0
673X Vehicles	9.	1,409,799	1,350,978	0	0	0	0	0	0
673X Technology-Related Hardware and Softwar	10.	0	0	0	0	0	0	0	0
6831, 6832 Redemption of Principa	11.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	12.	4,442,163	3,211,208	0	0	0	0	300,000	840
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Total (lines 2-11)	13.	2,897,812	3,211,208	0	0			0	0
Renovation	14.	0	0	0	0	0	0	300,000	840
New Construction	15.	1,544,351	0	0	0	0	0	0	0
Other	16.	4,442,163	3,211,208	0	0	0	0	300,000	840

Total (lines 13-15)  
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, 2020	
Land and Improvements	\$28,437,114
Buildings and Improvements	\$254,171,234
Furniture, Equipment, Vehicles, and Technology	\$27,577,557
Construction in Progress	\$1,997,301
<b>Total</b>	<b>\$312,183,206</b>

**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		
<b>FEDERAL PROJECTS</b>								
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(1,373,399)	10,198,444	(261,552)	12,148,727	8,846,747	(283,254)	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(111,173)	1,134,845	(33,075)	1,637,137	1,018,551	(27,954)	2.
160 ESEA Title IV - 21st Century Schools	3.	(137,333)	811,023	(19,940)	1,394,940	673,282	(19,532)	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(4,675)	635,275	(1,011)	1,020,869	630,565	(976)	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	7.
220 IDEA Part B	8.	(358,235)	3,385,474	(91,429)	3,263,593	3,026,924	(91,114)	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0	11.
260-270 Vocational Education - Basic Grants	12.	0	0	0	0	0	0	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	15,000	0	0	13.
290 Medicaid Reimbursement	14.	2,233,244	900,349	0	2,985,850	964,402	2,169,191	14.
374 E-Rate	15.	2,065,055	307,552	0	2,338,168	92,212	2,280,395	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.	0	0	0	0	0	0	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.	(32,562)	872,205	(5,824)	8,468,110	2,687,294	(1,853,475)	17.
<b>Total Federal Project Funds (lines 1-17)</b>	18.	2,280,922	18,245,167	(412,831)	33,272,394	17,939,977	2,173,281	18.
<b>Total COVID-19 Federal Relief Funds included in line 17 above</b>	19.	0	0	0	0	1,836,511	(1,836,511)	19.
<b>STATE PROJECTS</b>								
400 Vocational Education	20.	0	0	0	0	0	0	20.
410 Early Childhood Block Grant	21.	0	0	0	0	0	0	21.
420 Ext. School Yr. - Pupils with Disabilities	22.	0	0	0	0	0	0	22.
425 Adult Basic Education	23.	0	0	0	0	0	0	23.
430 Chemical Abuse Prevention Programs	24.	0	0	0	0	0	0	24.
435 Academic Contests	25.	0	0	0	0	0	0	25.
450 Gifted Education	26.	1,065	12,234	0	17,578	13,300	(1)	26.
456 College Credit Exam Incentives	27.	0	0	0	0	0	0	27.
457 Results-based Funding	28.	187,939	382,075	0	246,599	395,460	174,554	28.
460 Environmental Special Plate	29.	0	0	0	0	0	0	29.
465-499 Other State Projects	30.	1,135,065	1,930,967	0	3,143,677	1,407,850	1,658,182	30.
<b>Total State Project Funds (lines 20-30)</b>	31.	1,324,069	2,325,276	0	3,407,854	1,816,610	1,832,735	31.
<b>Total Federal and State Projects (lines 18 and 31)</b>	32.	3,604,991	20,570,443	(412,831)	36,680,248	19,756,587	4,006,016	32.

(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.	811,672	698,764		1,445,400	666,057	844,379
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	154,315	4,266	58,678	216,405	7,925	209,334
515 Civic Center	6.	797,627	79,593	0	872,851	90,550	786,670
520 Community School	7.	8,335	0	0	8,334	0	8,335
525 Auxiliary Operations	8.	436,091	100,052	0	529,885	61,130	475,013
526 Extracurricular Activities Fees Tax Credit	9.	334,199	76,921	0	408,435	46,817	364,303
530 Gifts and Donations	10.	367,016	178,736	0	492,393	121,127	424,625
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	4,788	1,761	0	6,483	2,545	4,004
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	331,661	5,790	64,951	390,936	66,660	335,742
555 Textbooks	15.	43,807	147	0	43,942	3,197	40,757
565 Litigation Recovery	16.	301,437	5,610	0	305,533	0	307,047
570 Indirect Costs	17.	8,435,564	147,038	1,937,150	8,435,564	287,016	10,232,736
575 Unemployment Insurance	18.	26,378	0	0	26,378	0	26,378
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	3,036	0	0	3,036	0	3,036
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	15,018	1,831	0	16,847	2,400	14,449
596 Career Technical Education	23.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	29,735	0	0	29,734	0	29,735
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	511	12,563,230	0	10,643,953	12,555,995	7,746
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0					
850 Student Activities	32.	0	0		0	0	0
Other	33.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	149,472	63,101	0	13,519	3,269	209,304
9__ OPEB	3.	0	0	0	0	0	0
961 West-MEC	4.	74,965	142,644	0	139,048	119,039	98,570

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	500,000	430,999
Class Size Reduction	0	0
Dropout Prevention Programs	195,400	217,031
Instructional Improvement Programs	750,000	18,027
Total Expenditures (lines 1-4)	1,445,400	666,057
Total Expenditures from accounting data		666,057

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	\$20,535,000	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	(6,365,000)	3.
4. Bonds Outstanding, June 30, 2020	\$14,170,000	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	\$273,550,081	Tax Rate	4.2381
b. Secondary	\$474,766,844	Tax Rate	6.8460
2. Number of Schools			21
3. Actual Days in Session			180
4. Area of School District (Square Miles)			16

**(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)	\$70,798,184
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,787,517
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$15,576,464
4. Support Services—Students (Function 2100)	\$10,280,908
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$39,628,331
6. Total Current Expenditures	\$139,071,404
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$16,387,788
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$122,683,616

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)	\$29,002
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G. Cash and Investments held at June 30, 2020	
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 2020	\$61,927
2. Average salary of all teachers employed in FY 2019	\$58,699
3. Increase in average teacher salary from prior year	\$3,228
4. Percentage increase	5.5%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$58,816
6. Total percentage increase in average teacher salary since FY 2018	5.3%



**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	4	6	10	17	47	27	25	38	0	0	0	0	174
2. Verbal Reasoning	1	12	7	4	24	29	14	10	18	0	0	0	0	119
3. Nonverbal Reasoning	0	2	35	68	90	108	114	109	112	0	0	0	0	638
4. Total Duplicated Enrollment (lines 1-3)	1	18	48	82	131	184	155	144	168	0	0	0	0	931

**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	14,693,685	14,139,535
2. Gifted Education	475,462	417,357
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
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)	0	0
9. Total (lines 1-8)	15,169,147	14,556,892
10. IEP required pupil transportation costs coded within Program 400		0

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

C. Actual Expenditures for all Gifted Programs:

K-8	417,357
9-12	\$ 0
	\$ 417,357
Total	

**EXPENDITURES FOR AUDIT SERVICES**

D.

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 64,825	45,500
2. Federal Audit Expenditures - All Funds	6330 0	0

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

Actual Expenditures made in FY 2020 \$ 0

**F. TUITION**

- type 03 Districts Only**
- T 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
0	0		0
0	0	0	0

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	52,062,247	16,640,095	2,073,821	2,787,517	1,335,994	6,015				16,006	0	74,921,695
2000 Support Services												
2100 Students	7,266,137	2,208,207	685,080	121,484	71,608	0				0	0	10,352,516
2200 Instructional Staff	6,468,662	2,073,812	1,041,129	378,097	202,303	25,947				0	0	10,189,950
2300 General Administration	1,737,649	502,980	256,828	26,234	7,616	10,746	0			500	0	2,542,553
2400 School Administration	6,180,352	2,151,546	41,076	108,166	27,401	0				204	0	8,508,745
2500, 2900 Central Services, Other	2,911,977	1,195,773	1,185,419	(750,680)	458,602	18,194		154,880		0	0	5,174,165
2600 Operation and Maintenance of Plant	4,723,961	1,627,653	3,598,237	3,279,973	481,974	5,330				0	0	13,717,128
2700 Student Transportation	2,402,896	970,950	140,358	336,606	90,468	738				0		3,942,016
3100 Food Service Operations	4,716,473	1,373,932	192,936	6,564,873	194,652	0				2,635	0	13,045,501
3200 Enterprise Operations	0	0	0	0	0	0				0	2,400	2,400
3300 Community Services Operations	0	0	0	0	0	0				0	563,718	563,718
3400 Bookstore Operations	88,470,354	28,744,948	9,214,884	12,852,270	2,870,618	66,970	0	154,880	19,345	566,118	142,960,387	
From Federal Funds	9,528,933	2,920,499	1,639,267	15,392,927	594,101	30,032	0	0	95	405,421	30,511,275	
From State and Local Sources	78,941,421	25,824,449	7,575,617	(2,540,657)	2,276,517	36,938	0	154,880	19,250	160,697	112,449,112	
4000 Facilities Acquisition and Construction	0	0	14,125,849	0	188,284	0				0	0	14,314,133
5000 Debt Service								1,240,000	990,499	0	0	2,230,499

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)	40,313,343	559,048	136,485	371,087
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	4,855,661	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)	2,819,819	85,809	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)	505,688
7. Number of FTE-Certified Teachers	845
8. Number of FTE-Contract Teachers	3

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

1. 6410-6411 Utility Services	506,981
2. 6620-6629 Energy	1,800,363

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	43,955	522,163	566,118
4. Total (lines 1-3)	43,955	522,163	566,118

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	188,284
4. Total (lines 1-3)	188,284
5. 6450 Construction	14,123,362

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	1,122,708
5. 6650 Supplies-Technology-Related	33,822
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,503,189
7. Subtotal (Lines 1-6)	2,659,719
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	307,947

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070483000

I certify that the Annual Financial Report of Cartwright School District, Maricopa County, for fiscal year 2020 was approved by the Governing Board on October 15, 2020, and that the complete Annual Financial Report may be reviewed by contacting Victoria Farrar at the District Office, telephone (623) 691-4000, during normal business hours.

Avg. Daily Membership

2019

2020

Attending

15,046.000

14,846.000

2020 Tax Rates:

Primary

Secondary

4.2381

6.8460

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				78,045,962	76,520,279	
Special Education				15,169,147	14,556,892	
Pupil Transportation				3,858,077	3,770,857	
Desegregation				4,628,061	4,628,059	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				938,064	938,066	
Maintenance and Operation Total	611,780	104,454,235	0	102,639,311	100,414,153	4,651,862
Classroom Site Funds	3,336,873	7,566,275		14,228,769	7,171,052	3,732,096
Instructional Improvement	811,672	698,764		1,445,400	666,057	844,379
Unrestricted Capital Outlay	947,413	425,124	0	5,442,557	3,326,396	(1,953,859)
Adjacent Ways	1,013,323	19,440	0	300,000	840	1,031,923
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	2,280,922	18,245,167	(412,831)	33,272,394	17,939,977	2,173,281
State Projects	1,324,069	2,325,276	0	3,407,854	1,816,610	1,832,735
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	154,315	4,266	58,678	216,405	7,925	209,334
Food Service	4,907,997	13,378,591	(1,524,319)	16,586,767	14,001,280	2,760,989
Civic Center	797,627	79,593	0	872,851	90,550	786,670
Community School	8,335	0	0	8,334	0	8,335
Auxiliary Operations	436,091	100,052	0	529,885	61,130	475,013
Extracurricular Activities Fees	334,199	76,921	0	408,435	46,817	364,303
Gifts and Donations	396,751	178,736	0	522,127	121,127	454,360
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	4,788	1,761	0	6,483	2,545	4,004
School Opening	0	0	0	0	0	0
Insurance Proceeds	331,661	5,790	64,951	390,936	66,660	335,742
Textbooks	43,807	147	0	43,942	3,197	40,757
Litigation Recovery	301,437	5,610	0	305,533	0	307,047
Indirect Costs	8,435,564	147,038	1,937,150	8,435,564	287,016	10,232,736
Unemployment Insurance	26,378	0	0	26,378	0	26,378
Teacherage	0	0	0	0	0	0
Insurance Refund	3,036	0	0	3,036	0	3,036
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	15,018	1,831	0	16,847	2,400	14,449
Career Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,824,627	2,133,052	0	0	2,230,999	1,726,680
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	511	12,563,230	0	10,643,953	12,555,995	7,746
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0	0	0	0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	149,472	63,101	0	13,519	3,269	209,304
OPEB	0	0	0	0	0	0
Other Funds	74,965	142,644	0	139,048	119,039	98,570

**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>									
1.	0								
2.	0								
3200 Restricted Revenue from State Sources	0								
Total Revenues (lines 1 and 2)	0								
1500 Investment Income									
<b>Expenditures</b>									
4.		0	0	0	0	0	0	0	0
1000 Instruction									
2000 Support Services		0	0	0	0	0	0	0	0
2100 Students		0	0	0	0	0	0	0	0
2200 Instructional Staff		0	0	0	0	0	0	0	0
2300 General Administration		0	0	0	0	0	0	0	0
2400 School Administration		0	0	0	0	0	0	0	0
2500 Central Services		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant		0	0	0	0	0	0	0	0
2700 Student Transportation		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	0	0	0	0	0	0	0	0	0
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
14.	0								
15.	0								
3200 Restricted Revenue from State Sources	0								
Total Revenues (lines 14 and 15)	0								
1500 Investment Income									
<b>Expenditures</b>									
17.		0	0	0	0	0	0	0	0
1000 Instruction									
2000 Support Services		0	0	0	0	0	0	0	0
2100 Students		0	0	0	0	0	0	0	0
2200 Instructional Staff		0	0	0	0	0	0	0	0
2300 General Administration		0	0	0	0	0	0	0	0
2400 School Administration		0	0	0	0	0	0	0	0
2500 Central Services		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant		0	0	0	0	0	0	0	0
2700 Student Transportation		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	0	0	0	0	0	0	0	0	0