



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 columns for Governing Board members: Lita Dixon - President, Raymond Laughter - Clerk, Fern Benally, Patricia A. Parrish, Marion Todecheene

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 7, 2020 contain(s) the data for the AFR described above.

Signature lines for Superintendent and Business Manager (Michael Carbone), including contact information like phone number and email.

Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation (\$11,364,095), Classroom Site Funds (\$618,059), and Unrestricted Capital Outlay (\$70,603).

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

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

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

 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
 4800 Revenue in Lieu of Taxes
 4900 Revenue for/on Behalf of the District
 Other (Specify)

Subtotal (lines 31-36)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	431,702	422,059	0	0	4
2.	0	693,039	0		0
3.	0				
4.	0	0	0		0
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	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	1	0	0	0
19.	3,635	1	0	0	0
20.	3,635	693,041	0	0	0
21.	0	0			
22.	515,633	0			
23.	0	0			
24.	0	0			
25.	515,633	0			
26.	0	0			
27.	11,065,723	0			
28.	0	0			
29.	0	0			0
30.	11,065,723	0			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	11,584,991	693,041	0	0	0
39.				0	0
40.	341,269	0	0	0	0
41.	0	0	0	0	0
42.	12,357,962	1,115,100	0	0	4
43.	11,364,095	70,603	0	0	0
44.	0	0	0	0	0
45.	11,364,095	70,603	0	0	0
46.	993,867	1,044,497	10/15/2020 5:57 PM	0	4

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 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 \$5,000 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$0

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	3,180,265	1,027,310	125,261	17,319	0	4,735,687	4,350,155	4,843,099	-10.2%
2000 Support Services										
2100 Students	2.	0	0	0	0	0	0	0	44,487	-100.0%
2200 Instructional Staff	3.	469	94	0	0	0	469	563	37,914	-98.5%
2300 General Administration	4.	0	0	24,228	0	0	39,131	24,228	53,801	-55.0%
2400 School Administration	5.	5,531	1,109	0	0	0	5,531	6,640	0	--
2500 Central Services	6.	773,635	266,136	19,566	0	911	1,130,809	1,060,248	1,033,683	2.6%
2600 Operation & Maintenance of Plant	7.	1,273,933	510,723	618,070	1,003,910	0	3,742,750	3,406,636	3,333,310	2.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	22,000	86,522	0	217,500	108,522	199,442	-45.6%
610 School-Sponsored Cocurricular Activities	10.	15,900	3,181	0	0	0	15,900	19,081	2,963	544.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	2,642	-100.0%
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.	5,249,733	1,808,553	809,125	1,107,751	911	9,887,777	8,976,073	9,551,341	-6.0%
200 and 300 Special Education										
1000 Instruction	15.	979,046	323,313	0	4,075	0	1,286,009	1,306,434	1,241,735	5.2%
2000 Support Services										
2100 Students	16.	117,685	37,903	153,219	0	0	378,459	308,807	330,075	-6.4%
2200 Instructional Staff	17.	111,016	36,566	0	0	0	196,877	147,582	182,967	-19.3%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	2,954	0	500	2,954	2,955	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.	1,207,747	397,782	153,219	7,029	0	1,861,845	1,765,777	1,757,732	0.5%
400 Pupil Transportation	25.	374,075	164,567	80,336	0	0	638,481	618,978	661,522	-6.4%
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.	0	0	3,267	0	0	82,017	3,267	106,916	-96.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	6,831,555	2,370,902	1,045,947	1,114,780	911	12,470,120	11,364,095	12,077,511	-5.9%

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	177,637										1.
Interest Income and Other Revenues	2.	2,583										2.
Total Revenues (lines 1 and 2)	3.	180,220										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.	0	0	0	0	0	0	227,386	0	106,668	-100.0%	4.
2100 Support Services - Students	5.	0	0	0	0	0	0	0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.	0	0	0	0	0	0	0	2,000	-100.0%	6.	
Program 100 Subtotal (lines 4-6)	7.	0	0	0	0	0	0	227,386	0	108,668	-100.0%	7.
200 and 300 Special Education												
1000 Instruction	8.	0	4,000	1,257	0	0	0	16,257	5,257	6,805	-22.7%	8.
2100 Support Services - Students	9.	0	0	0	0	0	0	0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.	0	0	0	0	0	0	0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.	0	4,000	1,257	0	0	0	16,257	5,257	6,805	-22.7%	11.
Other Programs (Specify)												
1000 Instruction	12.	0	0	0	0	0	0	0	0	0	0.0%	12.
2100 Support Services - Students	13.	0	0	0	0	0	0	0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.	0	0	0	0	0	0	0	0	0	0.0%	14.
3300 Community Services Operations	15.	0	0	0	0	0	0	0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.	0	0	0	0	0	0	0	0	0	0.0%	16.
Total Classroom Site Fund 011 - Base Salary	17.	69,964	180,220	4,000	1,257	0	0	243,643	5,257	115,473	-95.4%	17.
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	355,274										18.
Interest Income and Other Revenues	19.	1,964										19.
Total Revenues (lines 18 and 19)	20.	357,238										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.	0	178,127	35,705	0	0	0	346,814	213,832	291,426	-26.6%	21.
2100 Support Services - Students	22.	0	0	0	0	0	0	0	0	0	0.0%	22.
2200 Support Services - Instructional Staff	23.	0	2,351	471	0	0	0	0	2,822	8,301	-66.0%	23.
Program 100 Subtotal (lines 21-23)	24.	0	180,478	36,176	0	0	0	346,814	216,654	299,727	-27.7%	24.
200 and 300 Special Education												
1000 Instruction	25.	0	23,141	6,320	0	0	0	34,377	29,461	49,817	-40.9%	25.
2100 Support Services - Students	26.	0	0	0	0	0	0	0	0	0	0.0%	26.
2200 Support Services - Instructional Staff	27.	0	0	0	0	0	0	0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.	0	23,141	6,320	0	0	0	34,377	29,461	49,817	-40.9%	28.
Other Programs (Specify)												
1000 Instruction	29.	0	0	0	0	0	0	0	0	2,672	-100.0%	29.
2100 Support Services - Students	30.	0	0	0	0	0	0	0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.	0	0	0	0	0	0	0	0	(1)	--	31.
3300 Community Services Operations	32.	0	0	0	0	0	0	0	0	0	0.0%	32.
Other Programs Subtotal (lines 29-32)	33.	0	0	0	0	0	0	0	0	2,671	-100.0%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	33,882	357,238	203,619	42,496	0	0	381,191	246,115	352,215	-30.1%	34.
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	355,274										35.
Interest Income and Other Revenues	36.	10,114										36.
Total Revenues (lines 35 and 36)	37.	365,388										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.	0	241,110	76,260	0	0	0	853,281	317,370	207,288	53.1%	38.
2100 Support Services - Students	39.	0	0	0	0	0	0	0	0	0	0.0%	39.
2200 Support Services - Instructional Staff	40.	0	9,463	2,093	0	0	0	0	11,556	17,478	-33.9%	40.
2310 Support Services - Governing Board	41.	0	0	0	0	0	0	0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.	0	250,573	78,353	0	0	0	853,281	328,926	224,766	46.3%	42.
200 and 300 Special Education												
1000 Instruction	43.	0	28,841	8,819	0	0	0	70,129	37,660	42,313	-11.0%	43.
2100 Support Services - Students	44.	0	0	0	0	0	0	0	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.	0	84	17	0	0	0	0	101	50	102.0%	45.
2310 Support Services - Governing Board	46.	0	0	0	0	0	0	0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.	0	28,925	8,836	0	0	0	70,129	37,761	42,363	-10.9%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.	0	0	0	0	0	0	0	0	0	0.0%	48.
Other Programs (Specify)												
1000 Instruction	49.	0	0	0	0	0	0	0	0	0	0.0%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.	0	0	0	0	0	0	0	0	0	0.0%	50.
2310 Support Services - Governing Board	51.	0	0	0	0	0	0	0	0	0	0.0%	51.
3300 Community Services Operations	52.	0	0	0	0	0	0	0	0	0	0.0%	52.
Other Programs Subtotal (lines 49 -52)	53.	0	0	0	0	0	0	0	0	0	0.0%	53.
Total Classroom Site Fund 013 - Other	54.	576,282	365,388	279,498	87,189	0	0	923,410	366,687	267,129	37.3%	54.
Total Classroom Site Funds (lines 17, 34, and 54)	55.	680,128	902,846	487,117	130,942	0	0	1,548,244	618,059	734,817	-15.9%	55.

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	53,259	0			0	268,926	53,259	502,934	-89.4%
1000 Instruction	2.	0	53,259	0			0	268,926	53,259	502,934	-89.4%
2000 Support Services	3.	0	0	0			0	0	0	0	0.0%
2100, 2200 Students and Instructional Staff	3.	0	0	0			0	0	0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.	0	0	0			0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	5.	0	0	0			0	0	0	0	0.0%
2700 Student Transportation	6.	0	0	0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0	0	17,344			0	17,344	17,344	0	--
4000 Facilities Acquisition and Construction	8.	0	0	0			0	1,425,728	0	768,469	-100.0%
5000 Debt Service	9.	0	0	0	0	0	0	0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	53,259	17,344	0	0	0	1,711,998	70,603	1,271,403	-94.4%

(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. 1,711,998	70,603	0	0	0	0	0	0
6150 Classified Salaries	2. 0	0	0	0	0	0	0	0
6200 Employee Benefits	3. 0	0	0	0	0	0	0	0
6450 Construction Services	4. 1,425,732	0	0	0	0	0	0	0
6710 Land and Improvements	5. 0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6. 0	0	0	0	0	0	0	0
673X Furniture and Equipment	7. 0	17,344	0	0	0	0	0	0
673X Vehicles	8. 0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9. 0	0	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10. 0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11. 0	0	0	0	0	0	0	0
Total (lines 2-11)	12. 1,425,732	17,344	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	13. 1,417,182	0	0	0			0	0
New Construction	14. 0	0	0	0	0	0	0	0
Other	15. 8,550	17,344	0	0	0	0	0	0
Total (lines 13-15)	16. 1,425,732	17,344	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, 2020	
Land and Improvements	\$30,784,091
Buildings and Improvements	\$124,768,280
Furniture, Equipment, Vehicles, and Technology	\$15,672,118
Construction in Progress	\$0
Total	\$171,224,489

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (266,070)	485,691	(17,258)	2,136,874	1,020,075	(817,712)
140-150 ESEA Title II - Prof. Development and Technology	2. (7,615)	26,572	(783)	175,076	19,053	(879)
160 ESEA Title IV - 21st Century Schools	3. (60,708)	60,708	0	65,993	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5. (11,092)	62,640	0	180,600	51,404	144
200 ESEA Title VII - Indian Education	6. (19,801)	269,303	(9,986)	357,034	239,484	32
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. 288	342,555	(73)	370,363	343,885	(1,115)
230 Johnson-O'Malley	9. (63,137)	109,667	(5,208)	238,634	110,480	(69,158)
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. (20,308)	90,742	(336)	104,372	75,078	(4,980)
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 597,547	12,069	0	71,029	66,055	543,561
374 E-Rate	15. 970,441	334,229	0	614,532	263,903	1,040,767
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 24,645,881	13,874,148	(813,373)	20,218,770	14,474,074	23,232,582
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 1,281	25,412	0	35,660	34,629	(7,936)
Total Federal Project Funds (lines 1-17)	18. 25,766,707	15,693,736	(847,017)	24,568,937	16,698,120	23,915,306
Total COVID-19 Federal Relief Funds included in line 17 above	19. 0	0	0	0	0	0
STATE PROJECTS						
400 Vocational Education	20. 0	35,835	0	35,832	34,613	1,222
410 Early Childhood Block Grant	21. 24,448	238,307	0	206,189	192,931	69,824
420 Ext. School Yr. - Pupils with Disabilities	22. 0	0	0	0	0	0
425 Adult Basic Education	23. 0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	24. 0	0	0	0	0	0
435 Academic Contests	25. 0	0	0	0	0	0
450 Gifted Education	26. 957	636	0	2,279	1,916	(323)
456 College Credit Exam Incentives	27. 2,749	1,266	0	1,827	0	4,015
457 Results-based Funding	28. 0	0	0	0	0	0
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. (228,288)	522,393	0	311,425	202,108	91,997
Total State Project Funds (lines 20-30)	31. (200,134)	798,437	0	557,552	431,568	166,735
Total Federal and State Projects (lines 18 and 31)	32. 25,566,573	16,492,173	(847,017)	25,126,489	17,129,688	24,082,041

(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
OTHER FUNDS							
020 Instructional Improvement	1.	144,336	80,395		102,513	82,990	141,741
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.	97,141	1,882	3,066	17,100	0	102,089
515 Civic Center	6.	259,104	316,924	0	278,000	119,714	456,314
520 Community School	7.	655	12	0	0	0	667
525 Auxiliary Operations	8.	161,290	181,247	0	411,858	161,083	181,454
526 Extracurricular Activities Fees Tax Credit	9.	21,803	4,729	0	22,000	0	26,532
530 Gifts and Donations	10.	14,437	3,895	0	16,500	0	18,332
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	10,188	10,255	0	10,250	14,700	5,743
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	88,591	11,289	0	119,600	0	99,880
555 Textbooks	15.	2,600	236	0	2,500	0	2,836
565 Litigation Recovery	16.	72,023	1,356	0	72,000	0	73,379
570 Indirect Costs	17.	257,796	2,993	33,645	356,334	263,069	31,365
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	319,242	737,992	472,104	1,601,551	1,358,372	170,966
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	88,314	34,006	0	126,660	134,296	(11,976)
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	7,366	0	0	0	0	7,366
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.	0	0	0	0	0	0
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	117,846	215,934		0	189,293	144,487
Other ___ 855 _____	33.	304,874	39,479	0	1,072,000	186,345	158,008
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0	0
957 _____	4.	17,693	11,160	0	13,195	12,767	16,086

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	82,990
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	102,513	0
Total Expenditures (lines 1-4)	102,513	82,990
Total Expenditures from accounting data		82,990

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	\$0	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	0	3.
4. Bonds Outstanding, June 30, 2020	\$0	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	\$8,656,615	Tax Rate	0.0000
b. Secondary	\$8,656,615	Tax Rate	8.0000
2. Number of Schools			3
3. Actual Days in Session			
4. Area of School District (Square Miles)			1,978

(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)	\$11,666,125
2. Classroom Supplies (Function 1000, Object Code 6600)	\$336,306
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,127,533
4. Support Services—Students (Function 2100)	\$2,503,393
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$10,519,823
6. Total Current Expenditures	\$28,153,180
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,989,031
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$26,164,149

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)

\$0

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	\$62,333
2. Average salary of all teachers employed in FY 2019	\$59,103
3. Increase in average teacher salary from prior year	\$3,230
4. Percentage increase	5.5%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$54,011
6. Total percentage increase in average teacher salary since FY 2018	15.4%

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	0	0	0	0	0	0	0	0	0
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Nonverbal Reasoning	0	1	1	1	2	1	5	5	5	2	2	2	2	29
4. Total Duplicated Enrollment (lines 1-3)	0	1	1	1	2	1	5	5	5	2	2	2	2	29

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	1,338,180	1,389,901
2. Gifted Education	10,502	8,892
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)	410,780	366,984
9. Total (lines 1-8)	1,759,462	1,765,777
10. IEP required pupil transportation costs coded within Program 400		0

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

Actual Expenditures for all Gifted Programs:

K-8	\$	4,446
9-12	\$	4,446
Total	\$	8,892

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	35,000
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2020 \$ 0

F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
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	8,679,804	2,781,883	203,749	342,817	145,608	9,808				2,077	0	12,165,746
2000 Support Services												
2100 Students	1,589,752	512,428	234,759	122,718	74,663	470				53,762	0	2,588,552
2200 Instructional Staff	674,166	214,056	230,677	34,653	160,660	0				885	0	1,315,097
2300 General Administration	396,716	131,801	118,478	12,082	577	28,854	0			0	0	688,508
2400 School Administration	505,499	155,785	0	13,929	2,763	4,755				0	0	682,731
2500, 2900 Central Services, Other	947,402	319,602	379,082	101,706	104,229	11,411			0	30	0	1,863,462
2600 Operation and Maintenance of Plant	2,084,392	809,775	1,614,679	1,641,956	442,392	300				0	0	6,593,494
2700 Student Transportation	1,277,950	532,709	117,655	250,503	153,797	0				0	0	2,332,614
3000 Operation of Noninstructional Services												
3100 Food Service Operations	425,054	180,460	40,059	389,234	20,531	661				0	0	1,055,999
3200 Enterprise Operations	0	0	0	0	0	0				0	67,408	67,408
3300 Community Services Operations											101,072	101,072
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	16,580,735	5,638,499	2,939,138	2,909,598	1,105,220	56,259	0	0	56,754	168,480	29,454,683	
From Federal Funds	7,995,780	2,665,236	1,605,418	1,098,085	903,991	44,062	0	0	32,300	26,051	14,370,923	
From State and Local Sources	8,584,955	2,973,263	1,333,720	1,811,513	201,229	12,197	0	0	24,454	142,429	15,083,760	
4000 Facilities Acquisition and Construction	0	0	2,809,593	0	0	0			0	0	2,809,593	
5000 Debt Service								0	0	0	0	

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)	6,271,402	288,253	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	844,493	29,830	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	339,954	12,385	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	4,235	0	0

Other Items (Funds 001-799, excluding 575)

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

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

1. 6410-6411 Utility Services	284,495
2. 6620-6629 Energy	1,058,421

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	0	168,480	168,480
4. Total (lines 1-3)	0	168,480	168,480

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	2,809,593

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	183,564
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	330,272
5. 6650 Supplies--Technology-Related	10,313
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	347,393
7. Subtotal (Lines 1-6)	871,542
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 090227000

I certify that the Annual Financial Report of Kayenta School District, Navajo County, for fiscal year 2020 was approved by the Governing Board on _____, 2020, and that the complete Annual Financial Report may be reviewed by contacting Michael Carbone at the District Office, telephone _____, during normal business hours.

Avg. Daily Membership

2019
Attending 1,658,147

2020

1,613,411

2020 Tax Rates:

Primary
0.0000

Secondary
8.0000

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				9,887,777	8,976,073	
Special Education				1,861,845	1,765,777	
Pupil Transportation				638,481	618,978	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				82,017	3,267	
Maintenance and Operation Total	431,702	11,584,991	341,269	12,470,120	11,364,095	993,867
Classroom Site Funds	680,128	902,846		1,548,244	618,059	964,915
Instructional Improvement	144,336	80,395		102,513	82,990	141,741
Unrestricted Capital Outlay	422,059	693,041	0	1,711,998	70,603	1,044,497
Adjacent Ways	0	0	0	0	0	0
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	25,766,707	15,693,736	(847,017)	24,568,937	16,698,120	23,915,306
State Projects	(200,134)	798,437	0	557,552	431,568	166,735
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	97,141	1,882	3,066	17,100	0	102,089
Food Service	360,184	1,233,215	0	1,055,442	1,064,606	528,793
Civic Center	259,104	316,924	0	278,000	119,714	456,314
Community School	655	12	0	0	0	667
Auxiliary Operations	161,290	181,247	0	411,858	161,083	181,454
Extracurricular Activities Fees	21,803	4,729	0	22,000	0	26,532
Gifts and Donations	21,803	3,895	0	16,500	0	25,698
Career & Tech. Ed. & Voc. Ed. Projects	10,188	10,255	0	10,250	14,700	5,743
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	88,591	11,289	0	119,600	0	99,880
Textbooks	2,600	236	0	2,500	0	2,836
Litigation Recovery	72,023	1,356	0	72,000	0	73,379
Indirect Costs	257,796	2,993	33,645	356,334	263,069	31,365
Unemployment Insurance	0	0	0	0	0	0
Teacherage	319,242	737,992	472,104	1,601,551	1,358,372	170,966
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	88,314	34,006	0	126,660	134,296	(11,976)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	4	0	0	0	0	4
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	117,846	215,934		0	189,293	144,487
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	322,567	50,639	0	1,085,195	199,112	174,094