



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 **2021**

SIGNATURE/DATE

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SIGNATURE/DATE

Mr. John Waid, President

Mr. Paul Roetto, Clerk

Ms. Bonnie Hudson, Member

Ms. Bernadette DeLaCruz, Member

Mr. Dan Blackson, Member

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on October 14, 2021 contain(s) the data for the AFR described above.

Date

[Handwritten Signature]

Superintendent Signature

Dr. Paul Tighe

Superintendent (Typed Name)

Kirk Waddle

District Contact Employee

Business Manager Signature

Kirk Waddle

Business Manager (Typed Name)

623-474-5110

Telephone Number

kirk.waddle@smusd90.org

Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>16,454,382</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>1,011,973</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>503,465</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	
1140 Penalties and Interest on Taxes	
1280 Revenue in Lieu of Taxes	
1311 Tuition from Individuals Excluding Summer School	
1312 Tuition from Individuals for Summer School	
1320 Tuition from Other Arizona Districts	
1330 Tuition from Out-of-State Districts	
1340 Tuition from Other Private Sources (Other than Individuals)	
1350 Tuition from Other Government Sources Within Arizona	
1360 Tuition from Other Government Sources Outside Arizona	
1410 Transportation Fees from Individuals	
1420 Transportation Fees from Other Arizona Districts	
1430 Transportation Fees from Out-of-State Districts	
1440 Transportation Fees from Other Private Sources (Other than Individuals)	
1450 Transportation Fees from Other Government Sources Within Arizona	
1460 Transportation Fees from Other Government Sources Outside Arizona	
1500 Investment Income	
Other (Specify) (2) Liquidated Damages State Warrants	
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.	525,981	(17,409)	2,118	45,511,461	164,257
2.	13,220,457	808,449	687,727		4,535,451
3.	0				
4.	2,156,323	62,597	53,250		686,460
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.	45,226	(618)	944	0	397,090
19.	17,227	1	0	0	1,501
20.	15,439,233	870,429	741,921	0	5,620,502
21.	0	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	0	0			
26.	137,186	0			
27.	0	0			
28.	318,806	0			
29.	0	0			0
30.	455,992	0			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	15,895,225	870,429	741,921	0	5,620,502
39.				0	4,466,491
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	16,421,206	853,020	744,039	45,511,461	10,251,250
43.	16,454,382	503,465	33,010	16,408,661	4,919,470
44.	0	0	0	0	4,384,552
45.	16,454,382	503,465	33,010	16,408,661	9,304,022
46.	(33,176)	349,555	10,820,211	29,102,800	947,228

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/20.
- (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 \$0 at 6/30/21.
- (4) Debt Service Fund, interest expenditures amount: \$2,306,322

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.	3,897,142	2,001,406	45,140	47,383	2,279	6,941,064	5,993,350	5,439,378	10.2%
2000 Support Services										
2100 Students	2.	159,986	61,328	23,266	1,613	400	230,303	246,593	230,500	7.0%
2200 Instructional Staff	3.	170,797	64,975	164,541	126,849	797	252,703	527,959	499,641	5.7%
2300 General Administration	4.	223,220	74,479	46,179	182	14,517	297,112	358,577	325,386	10.2%
2400 School Administration	5.	721,043	309,776	3,183	6,970	2,414	930,833	1,043,386	899,284	16.0%
2500 Central Services	6.	299,073	163,376	41,825	64,158	54,219	533,972	622,651	558,490	11.5%
2600 Operation & Maintenance of Plant	7.	515,251	342,647	406,392	652,220	7,332	2,618,272	1,923,842	2,205,449	-12.8%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	9,396	1,271	0	0	1,575	11,290	12,242	11,266	8.7%
610 School-Sponsored Cocurricular Activities	10.	10,223	3,786	0	0	0	4,383	14,009	1,988	604.7%
620 School-Sponsored Athletics	11.	59,258	23,705	23,292	23,158	9,825	184,528	139,238	160,645	-13.3%
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 Subtotal (lines 1-13)	14.	6,065,389	3,046,749	753,818	922,533	93,358	12,004,460	10,881,847	10,332,027	5.3%
200 and 300 Special Education										
1000 Instruction	15.	2,022,663	1,044,759	225,588	4,577	0	2,768,009	3,297,587	2,901,160	13.7%
2000 Support Services										
2100 Students	16.	564,408	258,193	60,337	0	0	638,209	882,938	767,694	15.0%
2200 Instructional Staff	17.	168,263	75,028	0	0	0	214,286	243,291	236,301	3.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
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.	2,755,334	1,377,980	285,925	4,577	0	3,620,504	4,423,816	3,905,155	13.3%
400 Pupil Transportation	25.	543,021	351,816	76,320	117,743	92	1,071,013	1,088,992	866,194	25.7%
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	0.0%
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%
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.	43,904	15,823	0	0	0	59,727	59,727	50,811	17.5%
Total Expenditures (lines 14, 24-26, 29-31)	32.	9,407,648	4,792,368	1,116,063	1,044,853	93,450	16,755,704	16,454,382	15,154,187	8.6%

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.	213,584										1.
Interest Income and Other Revenues	2.	278										2.
Total Revenues (lines 1 and 2)	3.	213,862										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		165,320	45,346				184,013	210,666	153,862	36.9%	4.
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	6.
Program 100 Subtotal (lines 4-6)	7.		165,320	45,346				184,013	210,666	153,862	36.9%	7.
200 and 300 Special Education												
1000 Instruction	8.		50,632	14,684				127,530	65,316	41,030	59.2%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		50,632	14,684				127,530	65,316	41,030	59.2%	11.
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.		0	0				0	0	0	0.0%	16.
Total Classroom Site Fund 011 - Base Salary	17.	97,083	213,862	215,952	60,030		0	311,543	275,982	194,892	41.6%	34,963
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	427,168										18.
Interest Income and Other Revenues	19.	3,266										19.
Total Revenues (lines 18 and 19)	20.	430,434										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		261,500	53,505				410,153	315,005	301,386	4.5%	21.
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	22.
2200 Support Services - Instructional Staff	23.		0	0				0	0	0	0.0%	23.
Program 100 Subtotal (lines 21-23)	24.		261,500	53,505				410,153	315,005	301,386	4.5%	24.
200 and 300 Special Education												
1000 Instruction	25.		43,000	8,816				247,390	51,816	46,052	12.5%	25.
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	26.
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		43,000	8,816				247,390	51,816	46,052	12.5%	28.
Other Programs (Specify) N/A												
1000 Instruction	29.		0	(1)				0	(1)	0	--	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	31.
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	32.
Other Programs Subtotal (lines 29-32)	33.		0	(1)				0	(1)	0	--	33.
Total Classroom Site Fund 012 - Performance Pay	34.	228,627	430,434	304,500	62,320		0	657,543	366,820	347,438	5.6%	292,241
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	427,168										35.
Interest Income and Other Revenues	36.	1,405										36.
Total Revenues (lines 35 and 36)	37.	428,573										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		263,000	53,753	0	0		365,303	316,753	363,648	-12.9%	38.
2100 Support Services - Students	39.		0	0	0	0		0	0	0	0.0%	39.
2200 Support Services - Instructional Staff	40.		0	0	0	0		0	0	0	0.0%	40.
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.		263,000	53,753	0	0		365,303	316,753	363,648	-12.9%	42.
200 and 300 Special Education												
1000 Instruction	43.		43,500	8,919	0	0		113,856	52,419	56,588	-7.4%	43.
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	45.
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.		43,500	8,919	0	0		113,856	52,419	56,588	-7.4%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify) N/A												
1000 Instruction	49.		0	(1)	0	0		0	(1)	0	--	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		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%	51.
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	52.
Other Programs Subtotal (lines 49-52)	53.		0	(1)	0	0		0	(1)	0	--	53.
Total Classroom Site Fund 013 - Other	54.	50,247	428,573	306,500	62,671	0	0	479,159	369,171	420,236	-12.2%	109,649
Total Classroom Site Funds (lines 17, 34, and 54)	55.	375,957	1,072,869	826,952	185,021	0	0	1,448,245	1,011,973	962,566	5.1%	436,853

(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	43,296	102,587			0	497,170	145,883	388,826	-62.5%
1000 Instruction	2.	0	43,296	102,587			0	497,170	145,883	388,826	-62.5%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	143,210			0	441,771	143,210	53,571	167.3%
2300, 2400, 2500, 2900 Administration	4.	0		29,135		0	0	0	29,135	15,320	90.2%
2600 Operation & Maintenance of Plant	5.	0		136,001			4,920	0	140,921	120,322	17.1%
2700 Student Transportation	6.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		1,977			0	20,000	1,977	4,182	-52.7%
4000 Facilities Acquisition and Construction	8.	0		0			42,339	0	42,339	51,569	-17.9%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	43,296	412,910	0	0	47,259	958,941	503,465	633,790	-20.6%

(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 \$100,000 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.	958,941	503,465	47,500,000	16,408,661	0	0	752,077	33,010
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.	0	42,339	0	11,265,954	0	0	752,077	33,010
6710 Land and Improvements	5.	0	0	0	798,978	0	0	0	0
6720 Buildings and Improvements	6.	0	0	47,500,000	0	0	0	0	0
673X Furniture and Equipment	7.	958,941	164,908	0	1,942,167	0	0	0	0
673X Vehicles	8.	0	0	0	613,069	0	0	0	0
673X Technology-Related Hardware and Software	9.	0	248,003	0	628,552	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	958,941	455,250	47,500,000	15,248,720	0	0	752,077	33,010
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	42,339	10,000,000	1,942,167			0	0
New Construction	14.	0	412,911	37,500,000	10,111,770	0	0	752,077	0
Other	15.	958,941	0	0	3,194,783	0	0	0	33,010
Total (lines 13-15)	16.	958,941	455,250	47,500,000	15,248,720	0	0	752,077	33,010

Funds 610, 630, 695, and 620

- 1. New construction cost per square foot
- 2. Land acquisition costs

\$ 0
\$ 798,978

CAPITAL ASSETS AS OF JUNE 30, 2021	
Land and Improvements	\$4,109,007
Buildings and Improvements	\$45,525,883
Furniture, Equipment, Vehicles, and Technology	\$6,127,570
Construction in Progress	\$11,514,662
Total	\$67,277,122

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
100-130 ESEA Title I - Helping Disadvantaged Children	(236,346)	626,187	(19,480)	493,128	367,444	2,917
140-150 ESEA Title II - Prof. Development and Technology	(38,293)	76,739	(2,889)	92,424	36,357	(800)
160 ESEA Title IV - 21st Century Schools	(1,978)	11,359	(1,223)	19,185	10,191	(2,033)
170-180 ESEA Title V - Promote Informed Parent Choice	0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	(11,346)	24,567	(1,357)	19,928	11,920	(56)
200 ESEA Title VII - Indian Education	22,510	24	0	0	0	22,534
210 ESEA Title VI - Flexibility and Accountability	0	0	0	0	0	0
220 IDEA Part B	(247,696)	649,600	(33,605)	413,135	370,122	(1,823)
230 Johnson-O'Malley	0	0	0	0	0	0
240 Workforce Investment Act	0	0	0	0	0	0
250 AEA-Adult Education	(1)	0	0	0	0	(1)
260-270 Vocational Education - Basic Grants	(956)	43,046	(1,634)	36,379	40,486	(30)
280 ESEA Title X - Homeless Education	0	0	0	0	0	0
290 Medicaid Reimbursement	211,977	112,122	0	450,000	262,564	61,535
374 E-Rate	67,650	462,875	0	611,817	459,557	70,968
378 & 699 Impact Aid and Federal Impact Aid (Construction)	0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	(40,750)	2,216,183	0	2,041,408	2,155,468	19,965
Total Federal Project Funds (lines 1-17)	(275,229)	4,222,702	(60,188)	4,177,404	3,714,109	173,176
Total COVID-19 Federal Relief Funds included in line 17 above	(13,781)	1,767,376	0	0	1,754,036	(441)

STATE PROJECTS

400 Vocational Education	0	25,790	0	25,790	25,790	0
410 Early Childhood Block Grant	0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	0	0	0	0	0	0
425 Adult Basic Education	0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	0	0	0	0	0	0
435 Academic Contests	0	0	0	0	0	0
450 Gifted Education	26	0	0	0	0	26
456 College Credit Exam Incentives	0	0	0	0	0	0
457 Results-based Funding	0	0	0	0	0	0
460 Environmental Special Plate	0	0	0	0	0	0
465-499 Other State Projects	(11,159)	127,301	0	127,584	147,376	(31,234)
Total State Project Funds (lines 20-30)	(11,133)	153,091	0	153,374	173,166	(31,208)
Total Federal and State Projects (lines 18 and 31)	(286,362)	4,375,793	(60,188)	4,330,778	3,887,275	141,968

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	19,480
2.	0	2,889
3.	0	1,223
4.	0	0
5.	0	1,357
6.	0	0
7.	0	0
8.	0	33,605
9.	0	0
10.	0	0
11.	0	(1)
12.	0	1,634
13.	0	0
14.	0	0
15.	0	70,968
16.	0	0
17.	0	0

19.	0	0
-----	---	---

	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
OTHER FUNDS							
020 Instructional Improvement	1	75,526	90,603		120,000	91,862	74,267
050 County, City, and Town Grants	2	12,066	105	0	0	0	12,171
071 English Language Learner (1)	3	(135)	13,053	0	0	13,053	(133)
072 Compensatory Instruction (1)	4	0	0	0	0	0	0
500 School Plant	5	6,090	70	0	6,000	0	6,160
515 Civic Center	6	18,142	11,283	0	20,000	13,996	13,429
520 Community School	7	39,138	34,745	0	40,000	46,963	26,920
525 Auxiliary Operations	8	256,640	113,692	0	275,000	133,584	236,748
526 Extracurricular Activities Fees Tax Credit	9	62,016	13,180	0	66,000	12,591	62,605
530 Gifts and Donations	10	697,015	37,668	0	695,000	15,454	719,229
535 Career & Tech Ed & Voc Ed Projects	11	17,751	205	0	18,000	0	17,956
540 Fingerprint	12	0	0	0	0	0	0
543 School Opening	13	0	0	0	0	0	0
550 Insurance Proceeds	14	(4,579)	(859)	0	50,000	0	(5,438)
555 Textbooks	15	1,749	20	0	2,000	106	1,663
565 Litigation Recovery	16	0	0	0	0	0	0
570 Indirect Costs	17	2,329	325	60,187	150,000	15,961	46,880
575 Unemployment Insurance	18	0	0	0	0	0	0
580 Tuachetage	19	0	0	0	0	0	0
585 Insurance Refund	20	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21	5,727	66	0	6,000	0	5,793
595 Advertisement	22	0	0	0	0	0	0
596 Career Technical Education	23	94,045	216,755	0	180,000	138,640	172,160
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	1,543	(120)	0	60,000	26,304	(24,881)
695 New School Facilities	31	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32	0	0	0	0	0	0
850 Student Activities	33	79,944	47,588	0	65,000	52,757	74,775
Other ESSER I	34	0	0	0	218,278	0	0
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
9	4	0	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	0	0
Dropout Prevention Programs	120,000	91,862
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	120,000	91,862
Total Expenditures from accounting data		91,862

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	7,000	0
Total Expenditures (lines 1-5)	7,000	0
Total Expenditures from accounting data		0

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN	OTHER FINANCING USES INCLUDING TRANSFERS-OUT
5000	6000
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25
26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
1	1
2	2
3	3
4	4

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

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	90,603
0	105
0	13,053
0	0
0	70
0	11,283
0	34,745
0	113,692
0	13,180
0	37,668
0	205
0	0
0	0
0	0
0	(859)
0	20
0	0
0	325
0	0
0	0
0	0
0	66
0	0
0	216,755
0	0
0	0
0	0
0	0
0	0
0	0
0	(120)
0	0
47,588	0
0	0
0	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$50,590,000	1.
2. Bonds issued during FY 2021	4,465,000	2.
3. Bonds retired during FY 2021	(4,475,000)	3.
4. Bonds Outstanding, June 30, 2021	\$50,580,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$764,118,079	Tax Rate	1.8291
b. Secondary	\$821,983,485	Tax Rate	0.1639
2. Number of Schools			4
3. Actual Days in Session			150
4. Area of School District (Square Miles)			550

(Report this WHETHER OR NOT district changed boundaries in FY 2021)

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)	\$12,133,683
2. Classroom Supplies (Function 1000, Object Code 6600)	\$401,605
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,071,707
4. Support Services—Students (Function 2100)	\$1,750,872
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,200,722
6. Total Current Expenditures	\$21,558,589
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,437,626
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$19,120,963

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, 2021

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 2021	\$56,947
2. Average salary of all teachers employed in FY 2020	\$52,894
3. Increase in average teacher salary from prior year	\$4,053
4. Percentage increase	7.7%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$48,544
6. Total percentage increase in average teacher salary since FY 2018	17.3%

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													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	2	2	2	0	0	2	1	2	0	1	0	5	2	19
2. Verbal Reasoning	0	0	0	1	0	1	1	3	0	2	0	2	0	10
3. Nonverbal Reasoning	0	0	0	0	0	1	1	1	1	3	0	3	1	11
4. Total Duplicated Enrollment (lines 1-3)	2	2	2	1	0	4	3	6	1	6	0	10	3	40

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	3,260,977	3,935,584	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)	359,527	488,232	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	3,620,504	4,423,816	9.
10. IEP required pupil transportation costs coded within Program 400		714,973	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

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

	BUDGET	ACTUAL
6350	32,436	34,600
6330	1,564	4,700

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

- 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	7,914,872	3,501,646	655,055	403,954	417,551	173				107,566	0	13,000,817
2000 Support Services												
2100 Students	1,147,041	444,127	103,791	14,337	207,558	7,125				34,450	0	1,958,429
2200 Instructional Staff	505,762	181,952	223,458	138,192	867,985	797				1,338	0	1,919,484
2300 General Administration	227,220	74,815	52,938	773	191	16,406	0			0	0	372,343
2400 School Administration	734,165	311,626	3,183	11,136	4,062	1,714				1,000	0	1,066,886
2500, 2900 Central Services, Other	299,217	163,556	100,920	65,169	48,521	26,787			31,182	284	0	735,636
2600 Operation and Maintenance of Plant	515,971	342,915	430,472	656,006	2,182,087	7,483				0	0	4,134,934
2700 Student Transportation	544,130	352,028	79,772	117,743	1,097,795	15,854				0	0	2,207,322
3000 Operation of Noninstructional Services												
3100 Food Service Operations	378,673	94,364	35,533	582,804	70,248	7,950				167	0	1,169,739
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)	12,267,051	5,467,029	1,685,122	1,990,114	4,895,998	84,289	0		31,182	144,805	0	26,565,590
From Federal Funds	1,368,998	306,449	591,692	232,232	1,163,161	16,062	0		0	35,515	0	3,714,109
From State and Local Sources	10,898,053	5,160,580	1,093,430	1,757,882	3,732,837	68,227	0		31,182	109,290	0	22,851,481
4000 Facilities Acquisition and Construction	0	0	12,610,048	0	798,978	1,777				0	0	13,410,803
5000 Debt Service								2,525,000	2,306,322		0	4,831,322

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)	5,205,964	89,372	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,045,343	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	332,853	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	176,285	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	70,261	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	159,810
7. Number of FTE-Certified Teachers	126
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	33,721
2. 6620-6629 Energy	546,046

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	11,414
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

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

Improvement of Instruction and Library/Media Services functions detail are optional until fiscal year 2022.

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	798,978
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	798,978
5. 6450 Construction	11,454,627

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	401,673
5. 6650 Supplies-Technology-Related	90,849
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	745,211
7. Subtotal (Lines 1-6)	1,237,733
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	654,687

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

1. 2210 Improvement of Instruction	0
2. 2220 Library/Media Services	0

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

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
English Language Learner Fund 071									
Revenues									
3200 Restricted Revenue from State Sources	1. 13,053								1. 13,053
Investment Income and Other Revenues	2. 0								2. 0
Total Revenues (lines 1 and 2)	3. 13,053								3. 13,053
Expenditures									
1000 Instruction	4.	10,072	2,981	0	0	0	0	0	4. 13,053
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
Total (must agree with the AFR page 6, line 3)	13. 13,053	10,072	2,981	0	0	0	0	0	13. 13,053
Compensatory Instruction Fund 072									
Revenues									
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
Expenditures									
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
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	26. 0

**CLASSROOM SITE FUND
NARRATIVE RESULTS SUMMARY FISCAL YEAR (FY) 2021**

As required by A.R.S. §15-977(J), districts must provide a summary of results achieved through programs funded with Classroom Site Fund (CSF) monies. This summary information is used to annually report district-specific and statewide Proposition 301 results. Please include details in your responses, such as the number of teachers students participating in various programs, program results, and amounts spent.

Keep all descriptions and information within designated cells. Information in cells may not be fully visible. To view all information entered, double click on the cell. Do not add any rows, columns, or worksheets.

This form is statutorily required and should be submitted to the Arizona Department of Education with the Annual Financial Report, as it is required to be filed by November 15.

If you have any questions regarding this summary, please contact Alexa Tavasci or Karl Calderon from the Arizona Auditor General's Division of School Audits at (602) 553-0333.

1. Total PSD-12 classroom teacher full-time equivalent staff (FTE) at FY 2021 100th day
[Do not include FTE for: substitute teachers; individuals paid from funds 250, 425, 515, and 520 for teaching in community service programs (e.g., day care or preschool for students without IEPs) or those teaching adult education programs that should be coded to programs 700 through 900, those paid from functions other than 1000; or retirees returning to work as leased teachers through a third party.]

FY 2021 FTE
127.00

2. Were any base salary or menu payments made to teachers from funds other than CSF (i.e., a teacher fully funded by Title I)?

(Yes or No)	If questions 2 or 3 are answered "Yes" please include the number of teachers paid in your explanation below.
No	

3. Were any performance payments made in the current year paid to FY 2020 teachers no longer employed by the District in FY 2021?

No	
----	--

Table I - Base Pay (Fund 011) and Performance Pay (Fund 012) salaries and Menu Options (Fund 013)-Teacher Compensation Base Salary Increases

Positions	Base Pay (Fund 011)	Performance Pay (Fund 012)			Menu Options (Fund 013)
	Total salary amount paid from Fund 011 (w/o benefits)	Number of FTE that were eligible for Fund 012 pay	Number of FTE who received Fund 012 pay	Total salary amount paid from Fund 012 (w/o benefits)	Total base salary increases paid from Fund 013 (w/o benefits)
Classroom teachers	\$215,952	127.00	127.00	\$304,500	\$306,500
Other staff (list positions below)					

Table II - Performance Pay Goals and Results (Fund 012)

Goal type [Including goals described in A.R.S. §15-977 (C) - (E)]	Number of goals established	Number of goals achieved	Achievement based on (select below)	Comments / Descriptive Information (Please describe the goal, how performance was measured, and results achieved.)
School district performance				
School performance				
Individual teacher performance	1	1	Individual	Component 2 - Teachers could earn up to \$1,000 based on their final evaluation rating. Highly effective and Effective = \$1,000.
Measures of academic progress (student achievement)				
Dropout / graduation rates				
Student attendance				
Parent / student satisfaction	1	1	School-level	Component 3 - Teachers could earn up to \$500 based on a 1-4 scale for parents to respond to questions about the school and its practices
Parent involvement				
Teacher attendance				
Teacher professional development				
Teacher evaluations / demonstrated skills				
Leadership activities (mentor, committee work, etc.)	1	1	Individual	Component 1 - Teachers can earn up to \$1,500 for participation in 9 different school performance options
Tutoring / extracurricular activities	1	1	Individual	Component 1 - Teachers can earn up to \$1,500 for participation in 4 different student achievement options
Other (describe below)				

Table III - Menu Options (Fund 013) FY 2021 results (list the amount spent in each allowable area and briefly describe the results achieved)

Menu Option (the notations in parentheses are examples of types of information to provide when summarizing results)	FY 2021 Salaries	FY 2021 Benefits	Description of Results (Please enter any information needed to further describe how the district used Fund 013 monies.)
Teacher Compensation Increases (Expenditures from Fund 013 for base salary from the Table I above as well as any benefit increases, or pay for additional duties not included in other menu option categories below. For example, do not include amounts paid to teachers, if any for providing assessment intervention tutoring; report those amounts in the assessment intervention category below.)	\$826,952	\$185,022	
Class size reduction (Number of teachers and/or aides hired, subjects taught, courses added, resulting change in class sizes.)			
Assessment intervention (Number of teachers participating and compensation earned, if any; number of students participating; activities initiated; changes in test scores, or other results.)			
Teacher development (Number of teachers participating and compensation earned, if any; activities involved. For example, "10 teachers earned up to \$1,500 each for completing 15 hours of professional development in math, reading, and technology.")			
Dropout prevention (Activities initiated; number of students impacted; results. For example, "50 at-risk students participated in summer programs and earned credits toward graduation.")			
Teacher liability insurance (Include only CSF monies spent for liability premiums. Do not include liability premiums paid from other funds.)			
Totals (should agree to AFR page 3, line 54, salaries and employee benefits columns)	\$826,952	\$185,022	

Other Comments (please include any additional information or comments you believe are necessary to ensure the information provided above is interpreted and reported correctly)

Contact Information

Name Kirk Waddle
 Title Executive Director of Business Services

Telephone 623-474-5110
 E-mail kirk.waddle@smusd90.org

District Name Saddle Mountain Unified School
 CTDS Number 070290000

FOOD SERVICE

FUND 510	
ACTUAL	
1.	143,414
2.	1,942
3.	6,888
4.	240
5.	1,718,216
6.	58,774
7.	1,786,059
8.	0
9.	1,929,473

BEGINNING FUND BALANCE (1)

REVENUES

1500 Investment Income

1600 Food Service

Other Local 1990 other

4500 Restricted Revenue Rec. from Fed. Gov.

4900 Revenue for on Behalf of the District

TOTAL REVENUE (lines 2-6)

5000 Other Financing Sources and Fund Transfers-In

TOTAL AVAILABLE (lines 1, 7, and 8)

EXPENDITURES

6150 Classified Salaries

6200 Employee Benefits

6400 Purchased Property Services

6570 Food Service Management

6591 Services Purchased from Other AZ Districts

6610 General Supplies (Nonfood Items)

6620 Energy

6631 USDA Commodities (Excluding Freight)

6632 USDA Commodities (Freight Only)

6633 Other Food

6634 Storage Costs for USDA Commodities

6700 Property (Excluding 6731-39)

6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000

6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more

Other Expenditures 6330, 6590, 6810, 6890

TOTAL EXPENDITURES (lines 10-24)

6910 Indirect Costs Transfers-Out

6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)

TOTAL EXPENDITURES & OTHER USES (lines 25-27)

ENDING FUND BALANCE (line 9 minus line 28) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
	369,277	0	0
	93,092	0	0
	35,395	0	0
	0	0	0
	27,721	0	0
	0	0	0
	0	0	0
	58,774		
	2,345		
	553,932		
	0		
			0
	9,552		0
	51,830		0
	14,764	0	0
0	1,216,682	0	0
	0		
	0		
	1,216,682		
	712,791		

A. Number of operating months

B. Number of Meals Served

1. Served at District Locations

a. Reimbursable Meals Only

b. Program Adults Adult Workers

c. Other

2. Served at Other Locations

a. Reimbursable Meals Only

b. Program Adults Adult Workers

c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	257,425.00	297,218.00	0.00	0.00
b. Program Adults Adult Workers	340.00	564.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00
2. Served at Other Locations				
a. Reimbursable Meals Only	0.00	0.00	0.00	0.00
b. Program Adults Adult Workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices

1. Reduced breakfast

2. Reduced lunch

3. Reduced snack

4. Paid breakfast

5. Paid lunch

6. Paid snack

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	0.00
2. Reduced lunch	0.00	0.00	0.00	0.00
3. Reduced snack	0.00	0.00	0.00	0.00
4. Paid breakfast	0.00	0.00	0.00	2.00
5. Paid lunch	0.00	0.00	0.00	4.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program

Charge to children per 1/2 pint milk unit

Number of 1/2 pint milk units served to children

Charge to children per 1/2 pint milk unit	\$0.00
Number of 1/2 pint milk units served to children	0

E. Detail of Food Service Management Company Expenditures

Classified Salaries	0
Employee Benefits	0
Supplies and Materials (Nonfood)	0
Food	0
Management Fee	0
Other	0
Total (must equal total of amounts on line 13 above)	0

(1) Includes Food Service Fund revolving account cash balance of

\$1,025 at 7/1/20 or \$1,025 at 6/30/21, as applicable.