



ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE

Dan Blackson, Board President _____

John Waid, Board Clerk _____

Paul Roetto, Member _____

Bernadette Delacruz, Member _____

Bonnie Hudson, Member _____

SIGNATURE/DATE

[Handwritten Signature] _____

[Handwritten Signature] _____

[Handwritten Signature] _____

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 13, 2022 contain(s) the data for the AFR described above.

Date

[Handwritten Signature]
Superintendent Signature

Dr. Michael Winters
Superintendent (Typed Name)

Kirk Waddle
District Contact Employee

[Handwritten Signature]
Business Manager Signature

Kirk Waddle
Business Manager (Typed Name)

623-474-5770
Telephone Number

kirk.waddle@smusd90.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 19,446,250
2. Classroom Site Funds (from page 3, line 13)	\$ 1,101,457
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 891,026

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.	(45,101)	349,554	711,029	29,102,800	947,228
2.	15,685,527	966,704	1,293,315		3,477,329
3.	0				
4.	2,865,222	0	0		539,294
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.	18,100	1,676	6,508	0	219,766
19.	1,102	0	0	0	0
20.	18,569,951	968,380	1,299,823	0	4,236,389
21.	702	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	702	0			
26.	215,089	0			
27.	0	0			
28.	435,235	27,056			
29.	0	0			0
30.	650,324	27,056			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	19,220,977	995,436	1,299,823	0	4,236,389
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	19,175,876	1,344,990	2,010,852	29,102,800	5,183,617
43.	19,446,250	891,026	950,616	19,368,361	4,880,822
44.	0	0	0	0	0
45.	19,446,250	891,026	950,616	19,368,361	4,880,822
46.	(270,374)	453,964	1,060,236	9,734,439	302,795

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/21.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$2,138,073

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.	5,047,573	1,610,235	98,643	111,260	1,953	8,402,428	6,869,664	6,053,077	13.5%
2000 Support Services										
2100 Students	2.	210,128	55,244	21,616	11,021	400	244,226	298,409	245,910	21.3%
2200 Instructional Staff	3.	176,324	64,041	205,427	96,557	812	275,809	543,161	527,959	2.9%
2300 General Administration	4.	292,888	73,244	19,340	579	17,409	330,652	403,460	358,577	12.5%
2400 School Administration	5.	696,619	203,780	161,673	36,198	10,599	991,594	1,108,869	1,043,386	6.3%
2500 Central Services	6.	349,339	126,740	98,552	65,541	40,922	664,910	681,094	622,651	9.4%
2600 Operation & Maintenance of Plant	7.	382,896	151,814	1,345,699	697,576	4,902	3,094,826	2,582,887	1,923,842	34.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	13,798	1,672	0	0	1,060	11,290	16,530	12,242	35.0%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	14,009	-100.0%
620 School-Sponsored Athletics	11.	70,651	21,626	43,582	16,160	18,986	193,920	171,005	139,238	22.8%
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.	7,240,216	2,308,396	1,994,532	1,034,892	97,043	14,209,655	12,675,079	10,940,891	15.9%
200 and 300 Special Education										
1000 Instruction	15.	2,551,700	829,417	606,780	7,909	0	4,778,626	3,995,806	3,297,587	21.2%
2000 Support Services										
2100 Students	16.	761,353	225,405	4,605	4,297	100	1,028,591	995,760	882,938	12.8%
2200 Instructional Staff	17.	107,921	36,642	1,464	0	0	234,600	146,027	243,291	-40.0%
2300 General Administration	18.	129,141	30,746	0	0	0	0	159,887	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	2,000	0	2,000	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.	3,550,115	1,122,210	612,849	12,206	2,100	6,041,817	5,299,480	4,423,816	19.8%
400 Pupil Transportation	25.	769,916	309,883	85,856	244,881	402	1,248,705	1,410,938	1,088,992	29.6%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
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.	45,002	15,751	0	0	0	60,753	60,753	0	--
Total Expenditures (lines 14, 24-26, 29-31)	32.	11,605,249	3,756,240	2,693,237	1,291,979	99,545	21,560,930	19,446,250	16,453,699	18.2%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.	1,990,420											
Interest Income and Other Revenues	2.	6,681											
Total Revenues (lines 1 and 2)	3.	1,997,101											
Expenditures													
1000 Instruction	4.		909,817	191,640	0	0	0	0	2,430,272	1,101,457	1,011,973	8.8%	
2100 Support Services - Students	5.		0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0	0	0	0	0	0	0	0	0.0%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0			
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		909,817	191,640	0	0	0	0	2,430,272	1,101,457	1,011,973	8.8%	
Total Classroom Site Fund	13.	436,852	1,997,101	909,817	191,640	0	0	0	2,430,272	1,101,457	1,011,973	8.8%	1,332,496

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)											
1000 Instruction	2.	0	45,319	141,058			0	770,000	186,377	145,883	27.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	249,913			0	0	249,913	143,210	74.5%
2300, 2400, 2500, 2900 Administration	4.	0		39,982		0	0	0	39,982	29,135	37.2%
2600 Operation & Maintenance of Plant	5.	0		197,553			5,853	777,294	203,406	140,921	44.3%
2700 Student Transportation	6.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		0			0	30,000	0	1,977	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0			211,348	0	211,348	42,339	399.2%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	45,319	628,506	0	0	217,201	1,577,294	891,026	503,465	77.0%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$200,000 Actual \$23,623

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.	1,577,294	891,026	35,087,168	19,368,361	0	0	2,211,029	950,616
6150 Classified Salaries	2.	0	0	0	10,000	0	0	0	0
6200 Employee Benefits	3.	0	0	0	2,006	0	0	0	0
6450 Construction Services	4.	0	211,348	0	17,495,749	0	0	2,211,029	950,616
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	35,087,168	0	0	0	0	0
673X Furniture and Equipment	7.	1,577,294	302,071	0	566,711	0	0	0	0
673X Vehicles	8.	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	0	326,435	0	903,351	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.	1,577,294	839,854	35,087,168	18,977,817	0	0	2,211,029	950,616
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	13,087,168	0			0	0
New Construction	14.	0	0	22,000,000	17,495,749	0	0	2,211,029	950,616
Other	15.	1,577,294	839,854	0	1,482,068	0	0	0	0
Total (lines 13-15)	16.	1,577,294	839,854	35,087,168	18,977,817	0	0	2,211,029	950,616

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ 219
 2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$9,848,844 1.
Buildings and Improvements	\$79,083,275 2.
Furniture, Equipment, Vehicles, and Technology	\$11,786,342 3.
Construction in Progress	\$19,733,192 4.
Total	\$120,451,653 5.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	5,404	397,114	(27,622)	493,128	408,789	(33,893)
2.	(584)	43,996	0	92,424	46,126	(2,714)
3.	5,598	3,175	0	19,185	8,772	1
4.	0	0	0	0	0	0
5.	(1)	29,153	(327)	19,928	29,181	(356)
6.	22,535	0	0	0	0	22,535
7.	0	0	0	0	0	0
8.	(758)	454,576	(418)	463,004	438,992	14,408
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	(1)	0	0	0	0	(1)
12.	1	64,950	(2,347)	35,610	62,603	1
13.	0	0	0	0	0	0
14.	61,535	212,282	0	450,000	180,832	92,985
15.	70,968	9,924	0	611,817	6,570	74,322
16.	0	0	0	0	0	0
17.	20,403	944,363	0	2,483,000	1,071,442	(106,676)
18.	185,100	2,159,533	(30,714)	4,668,096	2,253,307	60,612
19.	(441)	841,566	0	841,553	841,553	(428)

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

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

20.	0	21,421	0	25,790	21,421	0
21.	0	30,400	0	0	0	30,400
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	26	0	0	0	0	26
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	(31,918)	83,180	0	127,584	153,103	(101,841)
31.	(31,892)	135,001	0	153,374	174,524	(71,415)
32.	153,208	2,294,534	(30,714)	4,821,470	2,427,831	(10,803)

Total Federal and State Projects (lines 18 and 31)

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	27,622
2.	0	0
3.	0	0
4.	0	0
5.	0	327
6.	0	0
7.	0	0
8.	0	418
9.	0	0
10.	0	0
11.	0	0
12.	0	2,347
13.	0	0
14.	0	0
15.	0	0
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	74,267		89,135				75,000	97,337	66,065	1
050 County, City, and Town Grants	2	12,171		43	0	0	0	0	0	12,214	2
071 English Language Learner (1)	3	(102)		98,602	0	0	0	57,692	98,602	(102)	3
072 Compensatory Instruction (1)	4	0		0	0	0	0	0	0	0	4
500 School Plant	5	6,160		1,435	0	0	0	6,200	0	7,595	5
515 Civic Center	6	13,429		12,787	0	0	0	20,000	14,458	11,758	6
520 Community School	7	26,920		50,474	0	0	0	42,000	59,319	18,075	7
525 Auxiliary Operations	8	236,748		183,048	0	0	0	275,000	184,980	234,816	8
526 Extracurricular Activities Fees Tax Credit	9	62,605		24,426	0	0	0	66,000	34,180	52,851	9
530 Gifts and Donations	10	731,401		20,445	0	0	0	695,000	4,095	747,751	10
535 Career & Technical Education Projects	11	17,956		118	0	0	0	18,000	11,744	6,330	11
540 Fingerprint	12	0		0	0	0	0	0	0	0	12
545 School Opening	13	0		0	0	0	0	0	0	0	13
550 Insurance Proceeds	14	(5,438)		0	0	0	0	30,000	0	(5,438)	14
555 Textbooks	15	1,663		13	0	0	0	2,000	0	1,676	15
565 Litigation Recovery	16	0		0	0	0	0	0	0	0	16
570 Indirect Costs	17	46,880		605	145,110	150,000	42,261	150,000	42,261	150,334	17
575 Unemployment Insurance	18	0		0	0	0	0	0	0	0	18
580 Teacherage	19	0		0	0	0	0	0	0	0	19
585 Insurance Refund	20	0		0	0	0	0	0	0	0	20
590 Grants and Gifts to Teachers	21	5,793		47	0	0	0	6,000	0	5,840	21
595 Advertisement	22	0		0	0	0	0	0	0	0	22
596 Career Technical Education	23	172,160		245,748	0	0	0	180,000	222,491	195,417	23
597 Arizona Industry Credentials Incentive	24	0		6,304	0	0	0	0	6,304	0	24
639 Impact Aid Revenue Bond Building	25	0		0	0	0	0	0	0	0	25
650 Gifts and Donations—Capital	26	0		0	0	0	0	0	0	0	26
660 Condemnation	27	0		0	0	0	0	0	0	0	27
665 Energy and Water Savings	28	0		0	0	0	0	0	0	0	28
686 Emergency Deficiencies Correction	29	0		0	0	0	0	0	0	0	29
691 Building Renewal Grant	30	(24,881)		0	0	0	0	60,000	5,358	(30,239)	30
695 New School Facilities	31	0		0	0	0	0	0	0	0	31
720 Impact Aid Revenue Bond Debt Service	32	0		0	0	0	0	0	0	0	32
850 Student Activities	33	0		176,320	0	0	0	65,000	78,995	97,325	33
Other	34	0		0	0	0	0	0	0	0	34
INTERNAL SERVICE FUNDS 950-989											
9__ Self Insurance	950	0		0	0	0	0	0	0	0	1
955 Intergovernmental Agreements	2	0		0	0	0	0	0	0	0	2
9__ OPEB	320	0		0	0	0	0	0	0	0	3
9__	330	0		0	0	0	0	0	0	0	4

(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	75,000	97,337
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	75,000	97,337
Total Expenditures from accounting data		97,337

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		6,304
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	0	6,304
Total Expenditures from accounting data		6,304

OTHER FINANCING SOURCES INCLUDING TRANSFERS IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS OUT 6900
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	0	0	1
2	0	0	2
3	0	0	3
4	0	0	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
(994)	90,129
0	43
0	98,602
0	0
0	1,435
0	12,787
0	50,474
0	183,048
0	24,426
0	20,445
0	118
0	0
0	0
0	0
0	13
0	0
0	605
0	0
0	0
0	0
0	47
0	0
0	245,748
6,304	0
0	0
0	0
0	0
0	0
0	0
0	176,320
0	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$50,580,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(2,740,000)	3.
4. Bonds Outstanding, June 30, 2022	\$47,840,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$912,544,623	Tax Rate	2.1636
b. Secondary	\$912,544,623	Tax Rate	0.6084
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 2022)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$13,109,899
2. Classroom Supplies (Function 1000, Object Code 6600)	\$424,809
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,436,805
4. Support Services—Students (Function 2100)	\$1,913,771
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$7,007,776
6. Total Current Expenditures	\$24,893,060
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,674,494
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$23,218,566

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$0

G. Cash and Investments held at June 30, 2022

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

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

1. Average salary of all teachers employed in FY 2022	\$58,245
2. Average salary of all teachers employed in FY 2021	\$56,947
3. Increase in average teacher salary from prior year	\$1,298
4. Percentage increase	2.3%

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	20.0%

I. Other long-term debt

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

Check this box if y
district has no
 teachers
(transporting distri
and some CTEDs).

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	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	5,673,302	4,828,124
2. Gifted Education	0	0
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	368,515	471,356
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	6,041,817	5,299,480
10. IEP required pupil transportation costs coded within Program 400	0	491,839

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

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	30,350
2. Federal Audit Expenditures - All Funds	6330	6,621

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

Actual Expenditures made in FY 2021 \$ 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

(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	9,385,281	2,854,202	784,345	424,810	677,896	749				144,045	0	14,271,328
2000 Support Services												
2100 Students	1,329,295	400,496	135,526	40,627	112,728	7,624				515	0	2,026,811
2200 Instructional Staff	493,682	166,801	328,895	156,873	1,065,454	812				0	0	2,212,517
2300 General Administration	424,154	104,417	27,958	717	191	23,098	0			0	0	580,535
2400 School Administration	706,150	205,880	161,673	39,502	12,395	7,339				20,717	0	1,153,656
2500, 2900 Central Services, Other	361,089	129,201	150,056	65,541	28,432	22,961		21,594		256	0	779,130
2600 Operation and Maintenance of Plant	417,646	159,468	1,358,988	699,422	825,007	6,902				0	0	3,467,433
2700 Student Transportation	786,365	313,146	85,856	247,850	83,177	402				0	0	1,516,796
3000 Operation of Noninstructional Services												
3100 Food Service Operations	471,054	121,199	49,348	1,177,705	82,641	7,006				335	0	1,909,288
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	0	0	0	0	0	0				0	0	0
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	14,374,716	4,454,810	3,082,645	2,853,047	2,887,921	76,893	0	21,594	165,868	0	0	27,917,494
From Federal Funds	1,434,897	388,800	306,940	1,355,527	661,454	7,256	0	0	7,719	0	0	4,162,593
From State and Local Sources	12,939,819	4,066,010	2,775,705	1,497,520	2,226,467	69,637	0	21,594	158,149	0	0	23,754,901
4000 Facilities Acquisition and Construction	0	0	19,022,471	0	0	5,800				0	0	19,028,271
5000 Debt Service							2,740,000	2,138,072		0	0	4,878,072

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)	5,752,152	96,135	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,153,826	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	335,526	0	6,304	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	204,947	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	69,335	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	78,516
7. Number of FTE-Certified Teachers	148
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	41,259
2. 6620-6629 Energy	556,860

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	8,772
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	0	0	0

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	18,657,714

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

1. 6340 Technical Services	86,399
2. 6432 Technology-Related Repairs and Maintenance	84,015
3. 6443 Rental of Computers and Related Equipment	11,075
4. 6531 Telecommunications	96,266
5. 6650 Supplies-Technology-Related	121,842
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	669,414
7. Subtotal (Lines 1-6)	1,069,011
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,041,471

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

1. 2210 Improvement of Instruction	560,149
2. 2220 Library/Media Services	4,616

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. 98,602								1.
Investment Income and Other Revenues	2. 0								2.
Total Revenues (lines 1 and 2)	3. 98,602								3.
Expenditures									
1000 Instruction	4.	81,215	17,387	0	0	0	0	0	98,602 4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	0 5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0 6.
2300 General Administration	7.	0	0	0	0	0	0	0	0 7.
2400 School Administration	8.	0	0	0	0	0	0	0	0 8.
2500 Central Services	9.	0	0	0	0	0	0	0	0 9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0 10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0 11.
2900 Other	12.	0	0	0	0	0	0	0	0 12.
Total (must agree with the AFR page 6, line 3)	13. 98,602	81,215	17,387	0	0	0	0	0	98,602 13.
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	14. 0								14
Investment Income and Other Revenues	15. 0								15.
Total Revenues (lines 14 and 15)	16. 0								16.
Expenditures									
1000 Instruction	17.	0	0	0	0	0	0	0	0 17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	0 18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0 19.
2300 General Administration	20.	0	0	0	0	0	0	0	0 20.
2400 School Administration	21.	0	0	0	0	0	0	0	0 21.
2500 Central Services	22.	0	0	0	0	0	0	0	0 22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0 23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0 24.
2900 Other	25.	0	0	0	0	0	0	0	0 25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	0 26.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070290000

I certify that the Annual Financial Report of Saddle Mountain Unified School District, Maricopa County, for fiscal year 2022 was approved by the Governing Board on October 12 2022, and that the complete Annual Financial Report may be reviewed by contacting Kirk Waddle at the District Office, telephone 623-474-5110 during normal business hours.

Avg. Daily Membership	2021	2022
Attending	2,234,289	2,759,896
2022 Tax Rates:	Primary	Secondary
	2.1636	0.6084

Mr. Dan Blackson
President of the Governing Board

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

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				14,209,655	12,675,079	
Special Education				6,041,817	5,299,480	
Pupil Transportation				1,248,705	1,410,938	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				60,753	60,753	
Maintenance and Operation Total	(45,101)	19,220,977	0	21,560,930	19,446,250	(270,374)
Classroom Site Funds	436,852	1,997,101		2,430,272	1,101,457	1,332,496
Instructional Improvement	74,267	89,135		75,000	97,337	66,065
Unrestricted Capital Outlay	349,554	995,436	0	1,577,294	891,026	453,964
Adjacent Ways	711,029	1,299,823	0	2,211,029	950,616	1,060,236
Bond Building	29,102,800	0	0	35,087,168	19,368,361	9,734,439
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	185,100	2,159,533	(30,714)	4,668,096	2,253,307	60,612
State Projects	(31,892)	135,001	0	153,374	174,524	(71,415)
County, City, and Town Grants	12,171	43	0	0	0	12,214
English Language Learner	(102)	98,602	0	57,692	98,602	(102)
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	6,160	1,435	0	6,200	0	7,595
Food Service	712,791	2,797,240	(114,396)	1,730,000	2,053,105	1,342,530
Civic Center	13,429	12,787	0	20,000	14,458	11,758
Community School	26,920	50,474	0	42,000	59,319	18,075
Auxiliary Operations	236,748	183,048	0	275,000	184,980	234,816
Extracurricular Activities Fees	62,605	24,426	0	66,000	34,180	52,851
Gifts and Donations	731,401	20,445	0	695,000	4,095	747,751
Career & Technical Education Projects	17,956	118	0	18,000	11,744	6,330
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	(5,438)	0	0	30,000	0	(5,438)
Textbooks	1,663	13	0	2,000	0	1,676
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	46,880	605	145,110	150,000	42,261	150,334
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	5,793	47	0	6,000	0	5,840
Advertisement	0	0	0	0	0	0
Career Technical Education	172,160	245,748	0	180,000	222,491	195,417
Arizona Industry Credentials Incentive	0	6,304	0	0	6,304	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	947,228	4,236,389	0	4,940,444	4,880,822	302,795
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(24,881)	0	0	60,000	5,358	(30,239)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	176,320		65,000	78,995	97,325
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

FOOD SERVICE

		FUND 510		
		ACTUAL		
BEGINNING FUND BALANCE (1)	1.	712,791	1.	
REVENUES				
1500 Investment Income	2.	5,621	2.	
1600 Food Service	3.	124	3.	
Other Local _____	4.	31,516	4.	
4500 Restricted Revenue Rec. from Fed. Gov.	5.	2,683,948	5.	
4900 Revenue for/on Behalf of the District	6.	76,759	6.	
TOTAL REVENUE (lines 2-6)	7.	2,797,968	7.	
5000 Other Financing Sources and Fund Transfers-In	8.	0	8.	
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	3,510,759	9.	

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
a. Reimbursable Meals Only	320,873.00	393,401.00		32,635.00
b. Program Adults/Adult Workers	1,570.00	3,140.00		
c. Other				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

* 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				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast				
5. Paid lunch				
6. Paid snack				

D. Special Milk Program

Charge to children per 1/2 pint milk unit _____

Number of 1/2 pint milk units served to children _____

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 _____
- 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)

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

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610	
BUDGET	ACTUAL	ACTUAL	ACTUAL	
	476,840	13,798	0	10.
	124,145	1,672	0	11.
	30,149	0	0	12.
	0	0		13.
	0	0		14.
	227,734	0	0	15.
	0	0		16.
	76,759			17.
	3,149			18.
	946,822			19.
	0			20.
			0	21.
	44,071		0	22.
	93,956		0	23.
	29,479	1,060	0	24.
1,730,000	2,053,105	16,530	0	25.
	114,396			26.
	0			27.
	2,167,501			28.
	1,343,258			29.

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

\$0 at 7/1/21 or \$0 at 6/30/22, as applicable.

**CLASSROOM SITE FUND (010)
NARRATIVE RESULTS SUMMARY FISCAL YEAR (FY) 2022**

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. We have updated this form to reflect Laws 2021, Ch. 67 changes to A.R.S. §15-977. 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.

FY 2022 FTE
151.00

1. Total PSD-12 classroom teacher full-time equivalent staff (FTE) at FY 2022 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., daycare 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.]

Table I - Menu Options FY 2022 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 2022 Expenditures	Description of Results (Please enter any information needed to further describe how the district used Fund 010 monies.)
Teacher Compensation Increases (Expenditures from Fund 010 for base salary 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.)	\$1,101,457	
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.)		
Student support services (Include any expenditure in the student support services function as defined in the Uniform System of Financial Records (USFR), not included in other menu options above.)		
Totals (should agree to AFR page 3, line 13, salaries and employee benefits columns)	\$1,101,457	

Table II - Performance Pay Goals and Results

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	1	1	Individual	Component 1 - Teachers can earn up to \$1,500 for participation in 9 different school performance options
Leadership activities (mentor, committee work, etc.)	1	1	Individual	Component 1 - Teachers can earn up to \$1,500 for participation in 4 different student achievement options
Tutoring / extracurricular activities				
Other (describe below)				

--	--	--	--	--

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 623-474-5100
E-mail kirk.waddle@smusd90.org

District Name Saddle Mountain Unified School
CTDS Number 070290000