



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

Blank lines for signature and date on the left side.

SIGNATURE/DATE

Blank lines for signature and date on the right side.

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 15, 2020 contain(s) the data for the AFR described above. Date

Superintendent Signature

Dr. Krista Anderson Superintendent (Typed Name)

Scott Engel District Contact Employee

Business Manager Signature

Scott Engel Business Manager (Typed Name)

(480) 982-1110 Telephone Number

scott.engel@goaj.org Email

TOTAL EXPENDITURES BY FUND

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

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
 1140 Penalties and Interest on Taxes
 1280 Revenue in Lieu of Taxes
 1311 Tuition from Individuals Excluding Summer School
 1312 Tuition from Individuals for Summer School
 1320 Tuition from Other Arizona Districts
 1330 Tuition from Out-of-State Districts
 1340 Tuition from Other Private Sources (Other than Individuals)
 1350 Tuition from Other Government Sources Within Arizona
 1360 Tuition from Other Government Sources Outside Arizona
 1410 Transportation Fees from Individuals
 1420 Transportation Fees from Other Arizona Districts
 1430 Transportation Fees from Out-of-State Districts
 1440 Transportation Fees from Other Private Sources (Other than Individuals)
 1450 Transportation Fees from Other Government Sources Within Arizona
 1460 Transportation Fees from Other Government Sources Outside Arizona
 1500 Investment Income
 Other (Specify) (2) Refund of Prior Year's Expenditures

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.	2,186,801	935,632	67,223	0	757,684
2.	11,512,056	804,255	6		3,696,365
3.	0				
4.	436,074	30,465	0		139,918
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.	17,920	34,252	434	0	41,325
19.	8,258	0	1	0	1
20.	11,974,308	868,972	441	0	3,877,609
21.	0	0			
22.	376,970	10,819			
23.	0	0			
24.	0	0			
25.	376,970	10,819			
26.	144,844	0			
27.	5,525,210	158,578			
28.	2,944,521	205,710			
29.	0	0			0
30.	8,614,575	364,288			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	20,965,853	1,244,079	441	0	3,877,609
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	23,152,654	2,179,711	67,664	0	4,635,293
43.	21,713,058	806,664	0	0	3,892,944
44.	0	0	0	0	2,074
45.	21,713,058	806,664	0	0	3,895,018
46.	1,439,596	1,373,047	67,664	0	740,275

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 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 \$0 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$1,052,944

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.	4,793,139	1,631,708	59,459	42,306	0	6,609,203	6,526,612	6,620,265	-1.4%
2000 Support Services										
2100 Students	2.	523,068	71,853	114,512	10,389	0	720,055	719,822	745,331	-3.4%
2200 Instructional Staff	3.	341,308	60,607	59,597	27,942	435	490,028	489,889	436,280	12.3%
2300 General Administration	4.	223,049	51,688	4,244	8,019	15,626	304,941	302,626	354,923	-14.7%
2400 School Administration	5.	880,411	238,937	96,802	8,654	2,087	1,239,232	1,226,891	1,246,930	-1.6%
2500 Central Services	6.	678,379	146,985	138,304	3,742	13,689	984,104	981,099	854,016	14.9%
2600 Operation & Maintenance of Plant	7.	1,144,666	262,409	725,680	803,557	2,177	3,009,229	2,938,489	2,996,941	-2.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	22,254	39,500	0	0	0	61,763	61,754	62,089	-0.5%
610 School-Sponsored Cocurricular Activities	10.	28,200	6,991	0	0	0	35,198	35,191	28,730	22.5%
620 School-Sponsored Athletics	11.	124,332	46,892	1,684	1,358	0	178,375	174,266	175,600	-0.8%
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 Subtotal (lines 1-13)	14.	8,758,806	2,557,570	1,200,282	905,967	34,014	13,632,128	13,456,639	13,521,105	-0.5%
200 and 300 Special Education										
1000 Instruction	15.	1,772,216	336,810	1,630,665	253	0	3,753,047	3,739,944	3,552,358	5.3%
2000 Support Services										
2100 Students	16.	778,637	178,853	1,407,794	(6)	170	2,374,075	2,365,448	2,110,966	12.1%
2200 Instructional Staff	17.	88,494	4,401	3,199	827	0	97,147	96,921	109,282	-11.3%
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	524	0	0	1,000	524	700	-25.1%
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.	2,639,347	520,064	3,042,182	1,074	170	6,225,269	6,202,837	5,773,306	7.4%
400 Pupil Transportation	25.	1,392,622	212,912	39,557	273,886	200	1,919,612	1,919,177	1,844,429	4.1%
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.	110,020	24,385	0	0	0	135,802	134,405	134,545	-0.1%
Total Expenditures (lines 14, 24-26, 29-31)	32.	12,900,795	3,314,931	4,282,021	1,180,927	34,384	21,912,811	21,713,058	21,273,385	2.1%

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.	341,118										
Interest Income and Other Revenues	2.	9,207										
Total Revenues (lines 1 and 2)	3.	350,325										
Expenditures												
100 Regular Education												
1000 Instruction	4.		271,244	51,909				637,502	323,153	158,933	103.3%	
2100 Support Services - Students	5.		4,400	869				4,800	5,269	4,387	20.1%	
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		275,644	52,778				642,302	328,422	163,320	101.1%	
200 and 300 Special Education												
1000 Instruction	8.		61,668	11,667				270,000	73,335	33,439	119.3%	
2100 Support Services - Students	9.		4,400	829				9,600	5,229	2,612	100.2%	
2200 Support Services - Instructional Staff	10.		2,200	381				0	2,581	1,154	123.7%	
Program 200 and 300 Subtotal (lines 8-10)	11.		68,268	12,877				279,600	81,145	37,205	118.1%	
Other Programs (Specify) 550												
1000 Instruction	12.		0	0				9,600	0	0	0.0%	
2100 Support Services - Students	13.		0	1				0	1	0	--	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		0	1				9,600	1	0	--	
Total Classroom Site Fund 011 - Base Salary	17.	591,672	350,325	343,912	65,656		0	931,502	409,568	200,525	104.2%	532,429
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	682,236										
Interest Income and Other Revenues	19.	22,541										
Total Revenues (lines 18 and 19)	20.	704,777										
Expenditures												
100 Regular Education												
1000 Instruction	21.		481,572	94,459				1,197,849	576,031	511,375	12.6%	
2100 Support Services - Students	22.		8,232	1,627				49,440	9,859	12,997	-24.1%	
2200 Support Services - Instructional Staff	23.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 21-23)	24.		489,804	96,086				1,247,289	585,890	524,372	11.7%	
200 and 300 Special Education												
1000 Instruction	25.		164,434	31,892				491,678	196,326	191,620	2.5%	
2100 Support Services - Students	26.		12,348	2,370				0	14,718	0	--	
2200 Support Services - Instructional Staff	27.		4,116	743				0	4,859	0	--	
Program 200 and 300 Subtotal (lines 25-27)	28.		180,898	35,005				491,678	215,903	191,620	12.7%	
Other Programs (Specify) 550												
1000 Instruction	29.		12,348	2,440				10,080	14,788	0	--	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		12,348	2,440				10,080	14,788	0	--	
Total Classroom Site Fund 012 - Performance Pay	34.	1,071,772	704,777	683,050	133,531		0	1,749,047	816,581	715,992	14.0%	959,968
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	682,236										
Interest Income and Other Revenues	36.	20,145										
Total Revenues (lines 35 and 36)	37.	702,381										
Expenditures												
100 Regular Education												
1000 Instruction	38.		737,529	141,408	0	0		1,297,704	878,937	381,252	130.5%	
2100 Support Services - Students	39.		11,346	2,242	0	0		34,766	13,588	4,164	226.3%	
2200 Support Services - Instructional Staff	40.		7,900	1,556	0	0		36,921	9,456	14,056	-32.7%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		756,775	145,206	0	0		1,369,391	901,981	399,472	125.8%	
200 and 300 Special Education												
1000 Instruction	43.		148,425	27,993	0	0		576,596	176,418	81,395	116.7%	
2100 Support Services - Students	44.		11,965	2,255	0	0		88,749	14,220	6,784	109.6%	
2200 Support Services - Instructional Staff	45.		5,774	999	0	0		0	6,773	2,932	131.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		166,164	31,247	0	0		665,345	197,411	91,111	116.7%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	49.		0	0	0	0		6,360	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49 -52)	53.		0	0	0	0		6,360	0	0	0.0%	
Total Classroom Site Fund 013 - Other	54.	1,362,026	702,381	922,939	176,453	0	0	2,041,096	1,099,392	490,583	124.1%	965,015
Total Classroom Site Funds (lines 17, 34, and 54)	55.	3,025,470	1,757,483	1,949,901	375,640	0	0	4,721,645	2,325,541	1,407,100	65.3%	2,457,412

(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	89,360	78,793			0	243,850	168,153	227,999	-26.2%
1000 Instruction	2.	0	89,360	78,793			0	243,850	168,153	227,999	-26.2%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	347,812			0	385,000	347,812	422,641	-17.7%
2300, 2400, 2500, 2900 Administration	4.	0		67,337		0	443	23,200	67,780	21,825	210.6%
2600 Operation & Maintenance of Plant	5.	0		28,808			55,128	154,148	83,936	77,675	8.1%
2700 Student Transportation	6.	0		138,983			0	55,335	138,983	73,261	89.7%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	0	0.0%
5000 Debt Service	9.				0	0		0	0	45,746	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	89,360	661,733	0	0	55,571	861,533	806,664	869,147	-7.2%

(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.	861,533	806,664	0	0	0	0	50,000	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.	0	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.	3,200	3,179	0	0	0	0	0	0
673X Furniture and Equipment	7.	142,228	208,158	0	0	0	0	0	0
673X Vehicles	8.	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	634,055	450,396	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.	779,483	661,733	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	3,179	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	779,483	658,554	0	0	0	0	0	0
Total (lines 13-15)	16.	779,483	661,733	0	0	0	0	0	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	<u> </u>	0
2. Land acquisition costs	\$	<u> </u>	0

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$7,226,663
Buildings and Improvements	\$108,661,909
Furniture, Equipment, Vehicles, and Technology	\$9,457,017
Construction in Progress	\$0
Total	\$125,345,589

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. (1,368,285)	2,982,658	(18,382)	1,982,700	1,944,644	(348,653)
140-150 ESEA Title II - Prof. Development and Technology	2. (174,913)	429,833	(1,280)	322,900	264,455	(10,815)
160 ESEA Title IV - 21st Century Schools	3. 0	197,248	(1,007)	183,300	205,826	(9,585)
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. (26,552)	41,999	(1,491)	41,275	21,015	(7,059)
200 ESEA Title VII - Indian Education	6. 0	0	0	0	0	0
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. (665,397)	1,347,094	(3,948)	1,347,000	738,063	(60,314)
230 Johnson-O'Malley	9. 0	0	0	0	0	0
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. 32	0	0	0	0	32
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 456,184	342,390	0	450,000	397,968	400,606
374 E-Rate	15. 0	63,161	0	20,000	63,161	0
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. (106,083)	132,643	0	1,379,942	142,597	(116,037)
Total Federal Project Funds (lines 1-17)	18. (1,885,014)	5,537,026	(26,108)	5,727,117	3,777,729	(151,825)
Total COVID-19 Federal Relief Funds included in line 17 above	19.	0	0		0	0
STATE PROJECTS						
400 Vocational Education	20. 199	0	0	0	0	199
410 Early Childhood Block Grant	21. 0	0	0	0	0	0
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. 0	1,974	0	3,116	1,974	0
456 College Credit Exam Incentives	27. 10,729	3,009	0	0	0	13,738
457 Results-based Funding	28. 87,594	233,439	0	165,000	46,751	274,282
460 Environmental Special Plate	29. 5,010	0	0	0	0	5,010
465-499 Other State Projects	30. 3,968	0	0	45,000	0	3,968
Total State Project Funds (lines 20-30)	31. 107,500	238,422	0	213,116	48,725	297,197
Total Federal and State Projects (lines 18 and 31)	32. (1,777,514)	5,775,448	(26,108)	5,940,233	3,826,454	145,372

(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.	74,696	151,174		136,900	142,757	83,113
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.	12	0	0	0	0	12
500 School Plant	5.	672,247	139,890	109,558	500,000	22,374	899,321
515 Civic Center	6.	168,883	44,673	0	150,000	148,377	65,179
520 Community School	7.	39,308	22,879	0	30,000	15,651	46,536
525 Auxiliary Operations	8.	379,636	553,363	(126,511)	455,000	402,865	403,623
526 Extracurricular Activities Fees Tax Credit	9.	180,505	129,189	(2,280)	230,000	100,279	207,135
530 Gifts and Donations	10.	277,366	215,683	0	280,000	256,809	236,240
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	704	0	2,500	704	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	1,491	99	0	0	0	1,590
555 Textbooks	15.	3,125	0	0	0	0	3,125
565 Litigation Recovery	16.	0	0	0	0	0	0
570 Indirect Costs	17.	92	0	0	0	(6,382)	6,474
575 Unemployment Insurance	18.	4	0	0	2,000	0	4
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	3,650	0	0	0	0	3,650
595 Advertisement	22.	144	0	0	0	0	144
596 Career Technical Education	23.	271,105	0	0	0	0	271,105
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0
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.	310	5	0	0	0	315
691 Building Renewal Grant	29.	110	26,346	0	25,500	25,209	1,247
695 New School Facilities	30.	49	0		3,892,944	0	49
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	88,601	97,136		0	89,034	96,703
Other 080	33.	0	243	0	265	264	(21)
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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	48,900	0
Class Size Reduction	77,000	141,329
Dropout Prevention Programs	1,000	0
Instructional Improvement Programs	10,000	1,428
Total Expenditures (lines 1-4)	136,900	142,757
Total Expenditures from accounting data		136,757

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	\$22,415,000	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	(2,840,000)	3.
4. Bonds Outstanding, June 30, 2020	\$19,575,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$433,243,097	Tax Rate	3.6804
b. Secondary	\$433,243,097	Tax Rate	0.8790
2. Number of Schools			5
3. Actual Days in Session			180
4. Area of School District (Square Miles)			217

(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)	\$14,482,775
2. Classroom Supplies (Function 1000, Object Code 6600)	\$538,311
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,731,788
4. Support Services—Students (Function 2100)	\$3,711,666
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$8,021,152
6. Total Current Expenditures	\$29,485,692
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$3,240,530
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$26,245,162

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, 2020

1. Sinking funds	\$19,575,000
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	\$47,131
2. Average salary of all teachers employed in FY 2019	\$44,430
3. Increase in average teacher salary from prior year	\$2,701
4. Percentage increase	6.1%

Comments on Average Salary Calculation (Optional):

Funds included in the calculation include: M+O, Classroom Site Funds, Federal & State Projects and Instructional Improvement Fund

5. Average salary of all teachers employed in FY 2018	\$39,750
6. Total percentage increase in average teacher salary since FY 2018	18.6%

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	0	0	2	0	0	7	1	2	3	2	2	4	6	29
2. Verbal Reasoning	0	0	0	0	0	2	1	1	0	1	2	0	3	10
3. Nonverbal Reasoning	0	0	0	0	0	2	0	1	4	4	2	2	5	20
4. Total Duplicated Enrollment (lines 1-3)	0	0	2	0	0	11	2	4	7	7	6	6	14	59

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	6,179,041	6,179,800
2. Gifted Education	3,000	9,357
3. Remedial Education	0	0
4. ELL Incremental Costs	13,443	4,612
5. ELL Compensatory Instruction	29,785	9,068
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	6,225,269	6,202,837
10. IEP required pupil transportation costs coded within Program 400		79,656

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

Actual Expenditures for all Gifted Programs:

K-8	\$	4,117
9-12	\$	5,240
Total	\$	9,357

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	22,744
2. Federal Audit Expenditures - All Funds	6330	7,581

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
91,155	0		91,155
0	0		0
677,667	0		677,667
0	0		0
0	0		0
768,822	0	0	768,822

(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	9,917,030	2,686,781	1,868,650	538,311	589,930	29,806				7,222	0	15,637,730
2000 Support Services												
2100 Students	1,657,767	355,654	1,613,531	52,347	47,446	16,045				16,323	0	3,759,113
2200 Instructional Staff	706,154	130,398	210,627	78,491	343,639	435				0	0	1,469,744
2300 General Administration	308,994	73,279	108,691	8,453	233	15,626	0			0	0	515,276
2400 School Administration	915,211	245,737	98,772	9,140	7,660	2,087				0	0	1,278,607
2500, 2900 Central Services, Other	678,379	146,985	173,990	3,742	65,694	1,177			0	12,512	0	1,082,479
2600 Operation and Maintenance of Plant	1,192,441	271,727	1,076,934	809,483	70,254	811				1,398	0	3,423,048
2700 Student Transportation	1,393,062	212,999	43,759	287,754	138,983	200				0		2,076,757
3000 Operation of Noninstructional Services												
3100 Food Service Operations	629,537	149,932	34,242	673,365	25,937	2,228				1,371	0	1,516,612
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											421,593	421,593
3400 Bookstore Operations	29,645	24,932	0	6,563	900	105				52,812	0	114,957
Total (lines 1-12)	17,428,220	4,298,424	5,229,196	2,467,649	1,290,676	68,520	0	0	91,638	421,593	421,593	31,295,916
From Federal Funds	1,742,141	457,144	605,634	395,579	537,198	100	0		0	31	0	3,737,827
From State and Local Sources	15,686,079	3,841,280	4,623,562	2,072,070	753,478	68,420	0		0	91,607	421,593	27,558,089
4000 Facilities Acquisition and Construction	0	0	0	0	0	0				0	0	0
5000 Debt Service								2,840,000	0		0	2,840,000

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)	6,436,281	176,310	84,178	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,312,908	53,683	890,843	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	109,838	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	89,803
7. Number of FTE-Certified Teachers	182
8. Number of FTE-Contract Teachers	14

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

1. 6410-6411 Utility Services	168,772
2. 6620-6629 Energy	629,005

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	48,790	372,406	421,196
4. Total (lines 1-3)	48,790	372,406	421,196

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	0

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	141,211
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	62,788
5. 6650 Supplies--Technology-Related	14,478
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	903,088
7. Subtotal (Lines 1-6)	1,121,565
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	74,814

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 110243000

I certify that the Annual Financial Report of Apache Junction Unified School District, Pinal County, for fiscal year 2020 was approved by the Governing Board on October 13, 2020, and that the complete Annual Financial Report may be reviewed by contacting the Business Manager at the District Office, telephone(480) 982-1110, during normal business hours.

Avg. Daily Membership

2019

2020

Attending

3,303.609

3,130.597

2020 Tax Rates:

Primary

3.6804

Secondary

0.8790

Jodi Ehrlich

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				13,632,128	13,456,639	
Special Education				6,225,269	6,202,837	
Pupil Transportation				1,919,612	1,919,177	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				135,802	134,405	
Maintenance and Operation Total	2,186,801	20,965,853	0	21,912,811	21,713,058	1,439,596
Classroom Site Funds	3,025,470	1,757,483		4,721,645	2,325,541	2,457,412
Instructional Improvement	74,696	151,174		136,900	142,757	83,113
Unrestricted Capital Outlay	935,632	1,244,079	0	861,533	806,664	1,373,047
Adjacent Ways	67,223	441	0	50,000	0	67,664
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	49	0		3,892,944	0	49
Federal Projects	(1,885,014)	5,537,026	(26,108)	5,727,117	3,777,729	(151,825)
State Projects	107,500	238,422	0	213,116	48,725	297,197
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	12	0	0	0	0	12
School Plant Fund	672,247	139,890	109,558	500,000	22,374	899,321
Food Service	379,326	1,672,543	0	0	1,839,617	212,252
Civic Center	168,883	44,673	0	150,000	148,377	65,179
Community School	39,308	22,879	0	30,000	15,651	46,536
Auxiliary Operations	379,636	553,363	(126,511)	455,000	402,865	403,623
Extracurricular Activities Fees	180,505	129,189	(2,280)	230,000	100,279	207,135
Gifts and Donations	277,366	215,683	0	280,000	256,809	236,240
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	704	0	2,500	704	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	1,491	99	0	0	0	1,590
Textbooks	3,125	0	0	0	0	3,125
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	92	0	0	0	(6,382)	6,474
Unemployment Insurance	4	0	0	2,000	0	4
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	3,650	0	0	0	0	3,650
Advertisement	144	0	0	0	0	144
Career Technical Education	271,105	0	0	0	0	271,105
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	757,684	3,877,609	(2,074)	0	3,892,944	740,275
Emergency Deficiencies Correction	310	5	0	0	0	315
Building Renewal Grant	110	26,346	0	25,500	25,209	1,247
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	88,601	97,136		0	89,034	96,703
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	243	0	265	264	(21)