

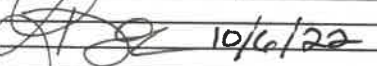




ANNUAL FINANCIAL REPORT

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	SIGNATURE/DATE
 10.6.2022	
 10/6/2022	
 10/6/22	

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


Superintendent Signature

Mike Westcott
Superintendent (Typed Name)

Lynn Leonard
District Contact Employee


Business Manager Signature

Lynn Leonard
Business Manager (Typed Name)

928-634-2941
Telephone Number

lleonard@muhs.com
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 9,010,389
2. Classroom Site Funds (from page 3, line 13)	\$ 922,364
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 682,908

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) Government Lease Excise Tax

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)

Rev. 8/22 Arizona Department of Education and Auditor General

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
155,658	197,509	246	0	143,968
5,014,168	263,903	0		1,704,546
0				
2,490	0	0		1,040
0	0			0
0	0			0
426,696	47,062			40,529
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
704	349	1	0	2,933
983	0	0	0	1
5,445,041	311,314	1	0	1,749,049
0	0			
653,416	0			
0	0			
0	0			
653,416	0			
93,199	0			
1,722,730	191,414			
1,181,731	131,303			
0	0			0
2,997,660	322,717			0
0				
0				
0				
0				
0				0
0				0
9,096,117	634,031	1	0	1,749,049
			0	0
26	0	0	0	0
0	0	0	0	0
9,251,801	831,540	247	0	1,893,017
9,010,389	682,908	0	0	1,743,725
0	0	0	0	0
9,010,389	682,908	0	0	1,743,725
241,412	148,632	9/26/2022 11:57:23	0	149,292

(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 \$983(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: \$203,725

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.	2,322,374	840,547	215,874	41,572	360	3,669,182	3,420,727	2,951,549	15.9%
2000 Support Services										
2100 Students	2.	306,358	99,661	4,507	4,351	0	437,667	414,877	437,292	-5.1%
2200 Instructional Staff	3.	133,983	46,257	39,794	8,697	3,902	247,640	232,633	215,408	8.0%
2300 General Administration	4.	190,974	58,203	28,360	0	8,186	278,500	285,723	318,453	-10.3%
2400 School Administration	5.	257,879	76,094	20,985	22,903	1,780	448,380	379,641	420,022	-9.6%
2500 Central Services	6.	308,472	85,447	58,226	14,693	12,615	479,384	479,453	416,000	15.3%
2600 Operation & Maintenance of Plant	7.	456,652	195,173	352,977	316,570	235	1,233,083	1,321,607	1,100,876	20.1%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	5,143	2,151	0	0	0	14,257	7,294	13,562	-46.2%
610 School-Sponsored Cocurricular Activities	10.	60,358	12,949	1,040	2,868	3,738	70,942	80,953	71,510	13.2%
620 School-Sponsored Athletics	11.	250,552	52,014	85,234	39,813	19,028	383,278	446,641	393,054	13.6%
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.	4,292,745	1,468,496	806,997	451,467	49,844	7,262,313	7,069,549	6,337,726	11.5%
200 and 300 Special Education										
1000 Instruction	15.	821,877	290,859	41,340	14,122	2,798	1,198,217	1,170,996	1,061,108	10.4%
2000 Support Services										
2100 Students	16.	126,649	31,500	1,444	2,181	0	286,124	161,774	193,248	-16.3%
2200 Instructional Staff	17.	35,374	8,897	212	939	53	23,490	45,475	37,525	21.2%
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	276	-100.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	273	-100.0%
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.	983,900	331,256	42,996	17,242	2,851	1,507,831	1,378,245	1,292,430	6.6%
400 Pupil Transportation	25.	319,265	107,826	7,341	100,086	0	556,006	534,518	443,578	20.5%
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.	20,815	7,262	0	0	0		28,077	35,436	-20.8%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	20,815	7,262	0	0	0	31,652	28,077	35,436	-20.8%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	5,616,725	1,914,840	857,334	568,795	52,695	9,357,802	9,010,389	8,109,170	11.1%

		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.		1,191,032											
Interest Income and Other Revenues	2.		805											
Total Revenues (lines 1 and 2)		3.	1,191,837											
Expenditures														
1000 Instruction	4.			695,507	138,699	0	0	0	0	1,227,457	834,206	758,112	10.0%	
2100 Support Services - Students	5.			60,895	12,216	0	0	0	0	66,392	73,111	0	--	
2200 Support Services - Instructional Staff	6.			12,500	2,547	0	0	0	0	0	15,047	0	--	
2300 Support Services - General Administration	7.					0			0	0	0	0	0.0%	
2500 Central Services	8.								0	0	0	0	0.0%	
3300 Community Services Operations	9.			0	0	0			0	0	0			
4000 Facilities Acquisition and Construction	10.							0		0	0	0	0.0%	
5000 Debt Service	11.							0		0	0			
Total Expenditures (lines 4-11)		12.		768,902	153,462	0	0	0	0	0	0			
Total Classroom Site Fund		13.	93,615	1,191,837	768,902	0	0	0	0	1,293,849	922,364	758,112	21.7%	
														363,088

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	97,222	92,791			(1)	331,500	190,012	228,854	-17.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	5,000	124,893			0	32,175	129,893	37,888	242.8%
2300, 2400, 2500, 2900 Administration	4.	0		45,667		0	0	42,075	45,667	116,339	-60.7%
2600 Operation & Maintenance of Plant	5.	0		78,254			0	103,078	78,254	189,849	-58.8%
2700 Student Transportation	6.	0		2,344			0	10,530	2,344	43,963	-94.7%
3000 Operation of Noninstructional Services	7.	0		0			0	80,000	0	702	-100.0%
4000 Facilities Acquisition and Construction	8.	0		31,305			13,758	105,221	45,063	180,060	-75.0%
5000 Debt Service	9.				176,643	15,032		188,421	191,675	78,421	144.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	102,222	375,254	176,643	15,032	13,757	893,000	682,908	876,076	-22.0%

(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 \$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.	893,000	682,907	0	0	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	120,000	12,963	0	0	0	0	0	0
6710 Land and Improvements	5.	0	22,066	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	308,277	145,476	0	0	0	0	0	0
673X Vehicles	8.	0	15,682	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	86,080	192,030	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	167,204	176,643	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	21,217	15,032	0	0	0	0	0	0
Total (lines 2-11)	12.	702,778	579,892	0	0	0	0	0	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	80,000	35,029	0	0			0	0
New Construction	14.	40,000	0	0	0	0	0	0	0
Other	15.	582,778	544,863	0	0	0	0	0	0
Total (lines 13-15)	16.	702,778	579,892	0	0	0	0	0	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot

2. Land acquisition costs

\$ 0
\$ 0

CAPITAL ASSETS AS OF
JUNE 30, 2022

Land and Improvements	\$3,134,269	1.
Buildings and Improvements	\$27,147,336	2.
Furniture, Equipment, Vehicles, and Technology	\$6,229,806	3.
Construction in Progress	\$0	4.
Total	\$36,511,411	5.

DISTRICT NAME Mingus Union High School District #04

COUNTY Yavapai

CTDS NUMBER 130504000

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)

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)

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(34,166)	320,812	(15,500)	304,962	342,037	(70,891)	1.
2.	(1,091)	34,594	(2,050)	48,066	31,392	61	2.
3.	(13)	17,162	(1,175)	21,558	17,766	(1,792)	3.
4.	0	0	0	0	0	0	4.
5.	(1)	0	0	0	0	(1)	5.
6.	0	7,368	0	15,600	4,294	3,074	6.
7.	0	0	0	0	0	0	7.
8.	59,357	404,798	(13,500)	227,025	337,761	112,894	8.
9.	0	0	0	0	0	0	9.
10.	0	0	0	0	0	0	10.
11.	0	0	0	0	0	0	11.
12.	(7,165)	74,429	(26)	73,352	75,577	(8,339)	12.
13.	(456)	12,474	0	11,960	12,018	0	13.
14.	0	0	0	0	0	0	14.
15.	0	0	0	0	0	0	15.
16.	0	0	0	0	0	0	16.
17.	89,160	789,508	(17,783)	2,537,016	740,102	120,783	17.
18.	105,625	1,661,145	(50,034)	3,239,539	1,560,947	155,789	18.
19.	30	617,066	(15,333)		601,712	51	19.
20.	40	28,165	0	29,788	21,644	6,561	20.
21.	0	0	0	0	0	0	21.
22.	0	0	0	0	0	0	22.
23.	0	0	0	0	0	0	23.
24.	0	0	0	0	0	0	24.
25.	0	0	0	0	0	0	25.
26.	0	0	0	0	0	0	26.
27.	13,415	10,838	0	0	15,525	8,728	27.
28.	0	0	0	0	0	0	28.
29.	0	0	0	0	0	0	29.
30.	0	93,617	0	99,810	93,617	0	30.
31.	13,455	132,620	0	129,598	130,786	15,289	31.
32.	119,080	1,793,765	(50,034)	3,369,137	1,691,733	171,078	32.

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
0	15,500	1.
0	2,050	2.
0	1,175	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
0	13,500	8.
0	0	9.
0	0	10.
0	0	11.
0	26	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
0	17,783	17.

0	15,333	19.
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OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)	
0	0	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.

(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.

OTHER FUNDS

020 Instructional Improvement
050 County, City, and Town Grants
071 English Language Learner (1)
072 Compensatory Instruction (1)
500 School Plant
515 Civic Center
520 Community School
525 Auxiliary Operations
526 Extracurricular Activities Fees Tax Credit
530 Gifts and Donations
535 Career & Technical Education Projects
540 Fingerprint
545 School Opening
550 Insurance Proceeds
555 Textbooks
565 Litigation Recovery
570 Indirect Costs
575 Unemployment Insurance
580 Teacherage
585 Insurance Refund
590 Grants and Gifts to Teachers
595 Advertisement
596 Career Technical Education
597 Arizona Industry Credentials Incentive
639 Impact Aid Revenue Bond Building
650 Gifts and Donations—Capital
660 Condemnation
665 Energy and Water Savings
686 Emergency Deficiencies Correction
691 Building Renewal Grant
695 New School Facilities
720 Impact Aid Revenue Bond Debt Service
850 Student Activities
Other Fund 524 & *55

INTERNAL SERVICE FUNDS 950-959

9__ Self Insurance 950
955 Intergovernmental Agreements
9__ OPEB 320
9__ 330

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
				BUDGET	ACTUAL	
1.	128,283	50,709		104,278	44,510	134,482
2.	0	0	0	0	0	0
3.	0	11,910	0	11,910	11,910	0
4.	0	0	0	0	0	0
5.	14,571	8,481	0	14,575	16,389	6,763
6.	87,329	41,189	0	25,000	3,706	124,812
7.	0	96,183	0	0	0	0
8.	338,697	183,386	0	125,000	127,650	394,433
9.	196,410	96,183	0	85,000	103,530	189,063
10.	146,425	28,807	0	25,000	51,300	123,932
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	3,764	10	0	3,764	0	3,774
15.	0	0	0	0	0	0
16.	1,620	4	0	1,620	0	1,624
17.	91,210	143	112,733	41,500	82,072	122,014
18.	0	0	0	0	0	0
19.	0	0	0	0	0	0
20.	91,177	10,992	0	91,200	0	102,169
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	147,688	343,513	0	355,000	355,119	136,082
24.	0	17,770	0	0	17,770	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	0	0	0	0	0	0
31.	0	0	0	0	0	0
32.	0	0	0	0	0	0
33.	152,837	202,876	0	200,000	194,825	160,888
34.	135,442	68,046	0	74,500	87,177	116,311

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

Instructional Improvement Fund 639		BUDGET	ACTUAL
Expenditures			
Teacher Compensation Increases	0	0	0
Class Size Reduction	0	0	0
Dropout Prevention Programs	0	24,083	0
Instructional Improvement Programs	104,278	20,427	0
Total Expenditures (lines 1-4)	104,278	44,510	0
Total Expenditures from accounting data		44,510	0

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			4,100
Developmental costs			0
Instructional hardware, software, or supplies			13,670
Career exploration			0
Total Expenditures (lines 1-5)	0	17,770	0
Total Expenditures from accounting data		17,770	0

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000		OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900	
1.	0	1.	0
2.	0	2.	0
3.	0	3.	0
4.	0	4.	0
5.	0	5.	0
6.	0	6.	0
7.	0	7.	0
8.	0	8.	0
9.	0	9.	0
10.	78,272	10.	78,272
11.	0	11.	0
12.	0	12.	0
13.	0	13.	0
14.	0	14.	0
15.	0	15.	0
16.	0	16.	0
17.	112,733	17.	0
18.	0	18.	0
19.	0	19.	0
20.	0	20.	0
21.	0	21.	10,992
22.	0	22.	0
23.	0	23.	0
24.	0	24.	0
25.	0	25.	0
26.	0	26.	0
27.	0	27.	0
28.	0	28.	0
29.	0	29.	0
30.	0	30.	0
31.	0	31.	0
32.	0	32.	0
33.	0	33.	0
34.	0	34.	0

Reported Revenue Difference		Revenues from Correct Objects in Accounting Data	
1.	0	1.	50,709
2.	0	2.	0
3.	0	3.	11,910
4.	0	4.	0
5.	0	5.	8,481
6.	0	6.	41,189
7.	0	7.	0
8.	0	8.	183,386
9.	0	9.	96,183
10.	0	10.	28,807
11.	0	11.	0
12.	0	12.	0
13.	0	13.	0
14.	0	14.	10
15.	0	15.	0
16.	0	16.	4
17.	0	17.	143
18.	0	18.	0
19.	0	19.	0
20.	0	20.	0
21.	0	21.	10,992
22.	0	22.	0
23.	0	23.	0
24.	17,770	24.	343,513
25.	0	25.	0
26.	0	26.	0
27.	0	27.	0
28.	0	28.	0
29.	0	29.	0
30.	0	30.	0
31.	0	31.	0
32.	0	32.	0
33.	202,876	33.	0
34.	17,702	34.	50,344

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$6,295,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(1,540,000)	3.
4. Bonds Outstanding, June 30, 2022	\$4,755,000	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	\$321,699,152	Tax Rate 1.8290
b. Secondary	\$436,278,596	Tax Rate 0.7544
2. Number of Schools	2	
3. Actual Days in Session	180	
4. Area of School District (Square Miles)	510	

(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)	\$7,186,664
2. Classroom Supplies (Function 1000, Object Code 6600)	\$234,743
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,434,263
4. Support Services—Students (Function 2100)	\$1,014,990
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$3,491,436
6. Total Current Expenditures	\$13,362,096
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,610,981
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$11,751,115

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)

\$693

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
	\$0

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

1. Average salary of all teachers employed in FY 2022	\$52,655
2. Average salary of all teachers employed in FY 2021	\$51,266
3. Increase in average teacher salary from prior year	\$1,389
4. Percentage increase	3.0%

Comments on Average Salary Calculation (Optional):

This does not include Classroom Site Fund payment. Last year MUHS paid \$10,700 per teacher in addition to the salary noted above.

5. Average salary of all teachers employed in FY 2018	\$42,208
6. Total percentage increase in average teacher salary since FY 2018	25.0%

I. Other long-term debt

1. Principal (object 6832)	\$176,779
2. Interest (object 6842)	\$15,032
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	Yes

Check this box if y
district has no
☐ teachers
(transporting distr
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)]

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

GRADE													
K	1	2	3	4	5	6	7	8	9	10	11	12	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	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

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

1. Total All Disability Classifications

2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technological Education (non-CTED)
7. Career Education
8. Career Technical Education (CTED programs in 300 range)
9. Total (lines 1-8)

PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
922,420	814,485
0	0
0	0
0	0
0	0
0	0
0	0
585,411	563,760
1,507,831	1,378,245

10. IEP required pupil transportation costs
coded within Program 400

0	41,170
---	--------

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	33,000	27,146
6330	7,100	0

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

Actual Expenditures made in FY 2022 \$ 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	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

		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)	
Funds 001-799 (excluding 575)													
1000 Instruction	1.	4,591,721	1,482,054	315,265	374,988	352,912	4,419				81,835	0	7,403,194
2000 Support Services													
2100 Students	2.	677,722	196,222	84,499	8,391	47,507	0				649	0	1,014,990
2200 Instructional Staff	3.	348,050	106,848	112,061	20,435	161,479	13,658				0	0	762,531
2300 General Administration	4.	193,974	58,824	64,630	0	6,647	8,536	0			0	0	332,611
2400 School Administration	5.	268,379	78,267	21,288	30,055	6,192	1,780				0	0	405,961
2500, 2900 Central Services, Other	6.	322,745	88,401	115,446	19,229	43,711	66,834			0	0	0	656,366
2600 Operation and Maintenance of Plant	7.	488,012	202,468	475,818	319,820	308,910	235				0	0	1,795,263
2700 Student Transportation	8.	335,805	111,288	7,419	100,086	2,344	0				0		556,942
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	142,592	61,414	45	163,310	7,235	2,108				0	0	376,704
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11.										0	0	0
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	7,369,000	2,385,786	1,396,471	1,036,314	936,937	97,570	0		0	82,484	0	13,304,562
From Federal Funds	14.	639,202	192,050	302,240	139,588	473,322	60,889	0		0	555	0	1,807,846
From State and Local Sources	15.	6,729,798	2,193,736	1,094,231	896,726	463,615	36,681	0		0	81,929	0	11,496,716
4000 Facilities Acquisition and Construction	16.	0	0	122,606	0	31,305	0				0	0	153,911
5000 Debt Service	17.								1,716,643	218,757		0	1,935,400

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)	2,883,405	0	80,907	94,654	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	524,463	0	0	1,253	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	573,519	0	0	20,441	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	20,815	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	177,708	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	143,840	6.
7. Number of FTE-Certified Teachers	57	7.
8. Number of FTE-Contract Teachers	1	8.

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

1. 6410-6411 Utility Services	11,993	1.
2. 6620-6629 Energy	214,939	2.

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0	1.
2. 6870 Pass-through Payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	17,162	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	45,722	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

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

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

1. 6710 Land and Improvements	22,066	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	9,240	3.
4. Total (lines 1-3)	31,306	4.
5. 6450 Construction	121,811	5.

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

1. 6340 Technical Services	33,465	1.
2. 6432 Technology-Related Repairs and Maintenance	57,616	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	75,138	4.
5. 6650 Supplies-Technology-Related	8,961	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	323,662	6.
7. Subtotal (Lines 1-6)	498,842	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	355,412	8.

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

1. 2210 Improvement of Instruction	375,103	1.
2. 2220 Library/Media Services	54,899	2.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 130504000

I certify that the Annual Financial Report of _____ District, _____
County, for fiscal year 2022 was approved by the Governing Board on _____, 2022, and that the
complete Annual Financial Report may be reviewed by contacting _____ at the District Office,
telephone _____, during normal business hours.

Avg. Daily Membership

2021

2022

Attending

2022 Tax Rates:

Primary

Secondary

1.8290

0.7544

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				7,262,313	7,069,549	
Special Education				1,507,831	1,378,245	
Pupil Transportation				556,006	534,518	
Desegregation				0	0	
Dropout Prevention Programs				31,652	28,077	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	155,658	9,096,117	26	9,357,802	9,010,389	241,412
Classroom Site Funds	93,615	1,191,837		1,293,849	922,364	363,088
Instructional Improvement	128,283	50,709		104,278	44,510	134,482
Unrestricted Capital Outlay	197,509	634,031	0	893,000	682,908	148,632
Adjacent Ways	246	1	0	0	0	247
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	105,625	1,661,145	(50,034)	3,239,539	1,560,947	155,789
State Projects	13,455	132,620	0	129,598	130,786	15,289
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	11,910	0	11,910	11,910	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	14,571	8,481	0	14,575	16,289	6,763
Food Service	45,618	275,379	(35,834)	0	0	285,163
Civic Center	87,329	41,189	0	25,000	3,706	124,812
Community School	0	0	0	0	0	0
Auxiliary Operations	338,697	183,386	0	125,000	127,650	394,433
Extracurricular Activities Fees	196,410	96,183	0	85,000	103,530	189,063
Gifts and Donations	146,425	28,807	0	25,000	51,300	123,932
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	3,764	10	0	3,764	0	3,774
Textbooks	0	0	0	0	0	0
Litigation Recovery	1,620	4	0	1,620	0	1,624
Indirect Costs	91,210	143	112,733	41,500	82,072	122,014
Unemployment Insurance	0	0	0	0	0	0
Teachrage	0	0	0	0	0	0
Insurance Refund	91,177	10,992	0	91,200	0	102,169
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	147,688	343,513	0	355,000	355,119	136,082
Arizona Industry Credentials Incentive	0	17,770	0	0	17,770	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	143,968	1,749,049	0	1,800,000	1,743,725	149,292
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	152,837	202,876		200,000	194,825	160,888
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	50,308	16,393	0	51,000	34,500	32,201
OPEB	0	0	0	0	0	0
Other Funds	135,442	68,046	0	74,500	87,177	116,311

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.	11,910								1.
Investment Income and Other Revenues	2.	0								2.
Total Revenues (lines 1 and 2)	3.	11,910								3.
Expenditures										
1000 Instruction	4.		9,867	2,043	0	0	0	0	11,910	11,910
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.		0	0	0	0	0	0	0	6.
2300 General Administration	7.		0	0	0	0	0	0	0	7.
2400 School Administration	8.		0	0	0	0	0	0	0	8.
2500 Central Services	9.		0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	10.
2700 Student Transportation	11.		0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	11,910	9,867	2,043	0	0	0	0	11,910	11,910
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	17.
2000 Support Services										
2100 Students	18.		0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.		0	0	0	0	0	0	0	19.
2300 General Administration	20.		0	0	0	0	0	0	0	20.
2400 School Administration	21.		0	0	0	0	0	0	0	21.
2500 Central Services	22.		0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	23.
2700 Student Transportation	24.		0	0	0	0	0	0	0	24.
2900 Other	25.		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	26.