



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year **2021**

SIGNATURE/DATE

Marcelino Gonzalez, Jr.

SIGNATURE/DATE

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

Superintendent Signature

Fernando Parra

Superintendent (Typed Name)

Adelmo Sandoval

District Contact Employee

Business Manager Signature

Adelmo Sandoval

Business Manager (Typed Name)

(520) 397 7942

Telephone Number

asandoval@nUSD.k12.az.us

Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>30,823,605</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>2,999,558</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,553,937</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980, 1990

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

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

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) NA

Subtotal (lines 31-36)

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

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

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.	8,793,565	1,236,578	6,024	0	0
2.	4,285,135	318,091	0		101
3.	0				
4.	0	0	0		0
5.	62,493	4,641			0
6.	0	0			0
7.	481,483	30,733			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.	9,744	374	2	0	0
19.	2,581,826	2,054	0	0	0
20.	7,420,681	355,893	2	0	101
21.	0	0			
22.	914,288	58,359			
23.	0	0			
24.	0	0			
25.	914,288	58,359			
26.	(40,222)	0			
27.	24,968,284	1,472,098			
28.	915,891	32,428			
29.	0	1			0
30.	25,843,953	1,504,527			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	34,178,922	1,918,779	2	0	101
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	42,972,487	3,155,357	6,026	0	101
43.	30,823,605	1,553,937	0	0	0
44.	374,319	0	0	0	0
45.	31,197,924	1,553,937	0	0	0
46.	11,774,563	1,601,420	9/9/2021 2:49:23	0	101

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/20.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/21.

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

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	9,060,116	2,771,297	11,318	129,399	19,241	18,730,275	11,991,371	13,275,341	-9.7%
2000 Support Services										
2100 Students	2.	857,057	301,150	4,282	23,637	1,434	1,413,883	1,187,560	1,504,649	-21.1%
2200 Instructional Staff	3.	880,306	298,838	25,291	3,597	1,461	509,187	1,209,493	1,054,372	14.7%
2300 General Administration	4.	274,255	93,579	499,967	4,082	18,915	304,998	890,798	942,352	-5.5%
2400 School Administration	5.	1,614,655	492,717	6,640	57,442	35,764	1,870,655	2,207,218	2,209,593	-0.1%
2500 Central Services	6.	993,661	327,710	316,373	80,705	14,700	1,484,802	1,733,149	1,134,975	52.7%
2600 Operation & Maintenance of Plant	7.	2,024,599	812,969	1,064,648	924,001	6,992	5,737,303	4,833,209	5,692,591	-15.1%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	189,983	83,211	0	222	0	244,433	273,416	217,217	25.9%
610 School-Sponsored Cocurricular Activities	10.	144,501	42,333	16,862	17,385	0	278,828	221,081	250,762	-11.8%
620 School-Sponsored Athletics	11.	210,015	40,614	22,002	52,495	48,350	493,466	373,476	405,537	-7.9%
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.	16,249,148	5,264,418	1,967,383	1,292,965	146,857	31,067,830	24,920,771	26,687,389	-6.6%
200 and 300 Special Education										
1000 Instruction	15.	2,818,398	945,629	104,865	16,066	0	3,161,699	3,884,958	3,503,981	10.9%
2000 Support Services										
2100 Students	16.	620,635	169,734	6,957	5,135	1,641	662,219	804,102	680,186	18.2%
2200 Instructional Staff	17.	89,408	34,291	2,450	0	0	73,919	126,149	141,449	-10.8%
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	1,919	1,186	0	0	3,105	2,813	10.4%
2600 Operation & Maintenance of Plant	21.	0	0	0	1,221	0	0	1,221	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.	3,528,441	1,149,654	116,191	23,608	1,641	3,897,837	4,819,535	4,328,429	11.3%
400 Pupil Transportation	25.	37,097	14,031	772,606	0	0	1,304,153	823,734	1,174,255	-29.9%
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.	192,587	66,978	0	0	0	224,850	259,565	194,755	33.3%
Total Expenditures (lines 14, 24-26, 29-31)	32.	20,007,273	6,495,081	2,856,180	1,316,573	148,498	36,494,670	30,823,605	32,384,828	-4.8%

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.	572,351										
Interest Income and Other Revenues	2.	45										
Total Revenues (lines 1 and 2)	3.	572,396										
Expenditures												
100 Regular Education												
1000 Instruction	4.		285,692	72,431				573,626	358,123	492,740	-27.3%	
2100 Support Services - Students	5.		8,568	1,986				0	10,554	6,610	59.7%	
2200 Support Services - Instructional Staff	6.		9,029	2,174				0	11,203	7,928	41.3%	
Program 100 Subtotal (lines 4-6)	7.		303,289	76,591				573,626	379,880	507,278	-25.1%	
200 and 300 Special Education												
1000 Instruction	8.		57,513	15,207				0	72,720	100,307	-27.5%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		57,513	15,207				0	72,720	100,307	-27.5%	
Other Programs (Specify) _550												
1000 Instruction	12.		2,600	635				0	3,235	2,297	40.8%	
2100 Support Services - Students	13.		0	0				0	0	(1) --		
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
3300 Community Services Operations	15.		0	0				0	0			
Other Programs Subtotal (lines 12-15)	16.		2,600	635				0	3,235	2,296	40.9%	
Total Classroom Site Fund 011 - Base Salary	17.	85,566	572,396	363,402	92,433		0	573,626	455,835	609,881	-25.3%	202,127
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	1,144,702										
Interest Income and Other Revenues	19.	79										
Total Revenues (lines 18 and 19)	20.	1,144,781										
Expenditures												
100 Regular Education												
1000 Instruction	21.		562,346	111,209				1,498,497	673,555	911,267	-26.1%	
2100 Support Services - Students	22.		14,572	2,974				0	17,546	11,721	49.7%	
2200 Support Services - Instructional Staff	23.		18,148	3,698				0	21,846	39,071	-44.1%	
Program 100 Subtotal (lines 21-23)	24.		595,066	117,881				1,498,497	712,947	962,059	-25.9%	
200 and 300 Special Education												
1000 Instruction	25.		83,028	16,151				0	99,179	141,670	-30.0%	
2100 Support Services - Students	26.		1,244	254				0	1,498	0	--	
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28.		84,272	16,405				0	100,677	141,670	-28.9%	
Other Programs (Specify) _550												
1000 Instruction	29.		0	(1)				0	(1)	(1)	0.0%	
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			
Other Programs Subtotal (lines 29-32)	33.		0	(1)				0	(1)	(1)	0.0%	
Total Classroom Site Fund 012 - Performance Pay	34.	108,137	1,144,781	679,338	134,285		0	1,498,497	813,623	1,103,728	-26.3%	439,295
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	1,144,702										
Interest Income and Other Revenues	36.	480										
Total Revenues (lines 35 and 36)	37.	1,145,182										
Expenditures												
100 Regular Education												
1000 Instruction	38.		1,166,931	309,802	0	0		1,977,294	1,476,733	990,043	49.2%	
2100 Support Services - Students	39.		23,581	4,770	0	0		0	28,351	10,821	162.0%	
2200 Support Services - Instructional Staff	40.		23,800	4,684	0	0		0	28,484	9,720	193.0%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0			
Program 100 Subtotal (lines 38-41)	42.		1,214,312	319,256	0	0		1,977,294	1,533,568	1,010,584	51.8%	
200 and 300 Special Education												
1000 Instruction	43.		151,717	36,656	0	0		0	188,373	84,415	123.2%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		151,717	36,656	0	0		0	188,373	84,415	123.2%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) __550												
1000 Instruction	49.		6,801	1,357	0	0		0	8,158	1,792	355.2%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	1	0	0		0	1	(1) --		
2310 Support Services - Governing Board	51.		0	0	0	0		0	0			
3300 Community Services Operations	52.		0	0	0	0		0	0			
Other Programs Subtotal (lines 49 -52)	53.		6,801	1,358	0	0		0	8,159	1,791	355.6%	
Total Classroom Site Fund 013 - Other	54.	843,508	1,145,182	1,372,830	357,270		0	1,977,294	1,730,100	1,096,790	57.7%	258,590
Total Classroom Site Funds (lines 17, 34, and 54)	55.	1,037,211	2,862,359	2,415,570	583,988		0	4,049,417	2,999,558	2,810,399	6.7%	900,012

(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)											
1000 Instruction	2.	0	334,920	327,908			0	5,313,190	662,828	839,746	-21.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	64,471			0	10,000	64,471	83,739	-23.0%
2300, 2400, 2500, 2900 Administration	4.	0		587,088		0	0	30,000	587,088	600,748	-2.3%
2600 Operation & Maintenance of Plant	5.	0		224,690			0	127,946	224,690	124,079	81.1%
2700 Student Transportation	6.	0		0			0	0	0	17,324	-100.0%
3000 Operation of Noninstructional Services	7.	0		6,660			0	0	6,660	0	--
4000 Facilities Acquisition and Construction	8.	0		0			8,200	0	8,200	49,059	-83.3%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	334,920	1,210,817	0	0	8,200	5,481,136	1,553,937	1,714,695	-9.4%

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

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

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	5,481,136	1,553,937	0	0	0	0	6,000	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	8,200	0	0	0	0	6,000	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	1,000,000	379,083	0	0	0	0	0	0
673X Vehicles	8.	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	167,946	831,734	0	0	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.	1,167,946	1,219,017	0	0	0	0	6,000	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	1,167,946	1,219,017	0	0	0	0	6,000	0
Total (lines 13-15)	16.	1,167,946	1,219,017	0	0	0	0	6,000	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2021	
Land and Improvements	\$1,602,650
Buildings and Improvements	\$73,607,030
Furniture, Equipment, Vehicles, and Technology	\$5,895,546
Construction in Progress	\$0
Total	\$81,105,226

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 line 17 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.	(259,242)	2,902,045	(212,920)	3,094,400	2,607,009	(177,126)
2.	0	0	0	0	0	0
3.	0	0	0	0	0	0
4.	(1,039)	229,358	(16,883)	353,888	211,436	0
5.	(21,223)	249,713	(17,424)	268,777	212,743	(1,677)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(21,099)	1,275,731	(90,551)	1,365,296	1,187,661	(23,580)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(40,598)	348,522	(10,857)	426,131	398,761	(101,694)
13.	0	0	0	0	0	0
14.	862,362	192,478	0	250,000	56,632	998,208
15.	424,373	0	0	200,000	39,098	385,275
16.	0	0	0	0	0	0
17.	213,589	4,599,375	(134,645)	9,431,378	6,112,160	(1,433,841)
18.	1,157,123	9,797,222	(483,280)	15,389,870	10,825,500	(354,435)
19.	(2,098)	4,302,274	(120,507)	5,834,325	5,834,325	(1,654,656)
20.	0	50,834	0	55,000	50,834	0
21.	0	0	0	0	0	0
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.	0	0	0	5,000	0	0
27.	25,382	1,937	0	25,000	0	27,319
28.	228,853	847,811	0	1,076,421	656,837	419,827
29.	0	0	0	0	0	0
30.	84,996	446,075	0	442,013	408,256	122,815
31.	339,231	1,346,657	0	1,603,434	1,115,927	569,961
32.	1,496,354	11,143,879	(483,280)	16,993,304	11,941,427	215,526

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	212,920
2.	0	0
3.	0	0
4.	0	16,883
5.	0	17,424
6.	0	0
7.	0	0
8.	0	90,551
9.	0	0
10.	0	0
11.	0	0
12.	0	10,857
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	134,645

19. 0 120,507

	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.

	1.	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	1.
		ACTUAL		ACTUAL	BUDGET	ACTUAL		
OTHER FUNDS								
020 Instructional Improvement	1.	359,343	240,997		236,250	232,231	368,109	1.
050 County, City, and Town Grants	2.	0	21,674	0	25,000	21,674	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	33,245	0	0	15,000	0	33,245	5.
515 Civic Center	6.	34,074	3,015	0	30,000	1,089	36,000	6.
520 Community School	7.	20,459	210	0	130,000	400	20,269	7.
525 Auxiliary Operations	8.	226,602	74,367	0	500,000	90,909	210,060	8.
526 Extracurricular Activities Fees Tax Credit	9.	149,971	15,911	0	200,000	4,896	160,986	9.
530 Gifts and Donations	10.	169,439	82,328	0	265,800	105,701	146,066	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	1,281	0	0	0	1,281	11.
540 Fingerprint	12.	1,405	1	0	0	590	816	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	16,171	7	53,783	15,000	0	69,961	14.
555 Textbooks	15.	100	0	0	0	0	100	15.
565 Litigation Recovery	16.	4,886	1,652	0	40,000	0	6,538	16.
570 Indirect Costs	17.	577,282	31,277	833,280	470,000	252,598	1,189,241	17.
575 Unemployment Insurance	18.	472,892	243,730	0	100,000	252,670	463,952	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	(1,654)	(1)	0	5,000	0	(1,655)	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	14,564	6	0	15,000	0	14,570	22.
596 Career Technical Education	23.	8,581	58,327	0	900,000	71,367	(4,459)	23.
597 Arizona Industry Credentials Incentive	24.	0	24,739	0	35,000	24,739	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	89,497	0	374,319	475,000	400,269	63,547	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	9,257	39,445	0	500,000	39,445	9,257	30.
695 New School Facilities	31.	0	0	0	0	0	0	31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.
850 Student Activities	33.	319,056	89,013	0	750,000	94,857	313,212	33.
Other _855/856	34.	2,690,949	3,755,122	0	4,700,000	3,855,644	2,590,427	34.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
9__ _956, 957, 958	4.	39,263	32,484	0	250,000	27,355	44,392	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	55,981	51,883
Class Size Reduction	0	0
Dropout Prevention Programs	180,269	180,348
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	236,250	232,231
Total Expenditures from accounting data		232,231

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		24,739
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	35,000	24,739
Total Expenditures from accounting data		24,739

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.		1.
2.		2.
3.		3.
4.		4.

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	240,997
0	21,674
0	0
0	0
0	0
0	3,015
0	210
0	74,367
0	15,911
0	82,328
0	1,281
0	1
0	7
0	0
0	1,652
0	31,277
0	243,730
0	0
0	0
0	6
0	58,327
24,739	0
0	0
0	0
0	0
0	0
0	39,445
0	0
0	0
0	89,013
3,755,122	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$0	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	0	3.
4. Bonds Outstanding, June 30, 2021	\$0	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$132,992,958	Tax Rate	3.9244
b. Secondary	\$132,992,958	Tax Rate	2.0131
2. Number of Schools			10
3. Actual Days in Session			180
4. Area of School District (Square Miles)			196

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

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$23,555,318
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,835,246
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,437,608
4. Support Services—Students (Function 2100)	\$3,588,429
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$11,911,395
6. Total Current Expenditures	\$46,327,996
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$10,131,754
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$36,196,242

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act \$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) \$0

G. Cash and Investments held at June 30, 2021

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$20,095,808

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

1. Average salary of all teachers employed in FY 2021	\$56,242
2. Average salary of all teachers employed in FY 2020	\$45,906
3. Increase in average teacher salary from prior year	\$10,336
4. Percentage increase	22.5%

Comments on Average Salary Calculation (Optional):

In FY21, the average includes ALL teacher pay including, base, CSF, addenda, and any additional extra pay

5. Average salary of all teachers employed in FY 2018	\$39,745
6. Total percentage increase in average teacher salary since FY 2018	41.5%

Check this box if your district has no teachers (transporting districts and some CTEDs).

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

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

- 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
1. Quantitative Reasoning	0	0	0	4	3	2	1	5	6	3	4	2	5	35
2. Verbal Reasoning	0	0	0	30	30	45	1	5	1	38	40	60	50	300
3. Nonverbal Reasoning	0	0	0	5	5	2	19	18	20	5	5	4	4	87
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	39	38	49	21	28	27	46	49	66	59	422

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
1. Total All Disability Classifications	2,780,230	3,260,871
2. Gifted Education	181,089	217,026
3. Remedial Education	77,614	0
4. ELL Incremental Costs	559,628	354,728
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	21,815
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	299,276	965,095
9. Total (lines 1-8)	3,897,837	4,819,535

10. IEP required pupil transportation costs coded within Program 400

0

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

Actual Expenditures for all Gifted Programs:

K-8	\$	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
1. Nonfederal Audit Expenditures - M&O Fund	6350 44,000	48,523
2. Federal Audit Expenditures - All Funds	6330 0	0

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

Actual Expenditures made in FY 2020 \$ 4,534

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
1,050	0		1,050
0	0		0
0	0		0
10,081	0		10,081
32,486	0		32,486
43,617	0	0	43,617

(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	17,886,744	5,380,680	195,029	1,835,247	2,311,155	47,653				46,261	0	27,702,769
2000 Support Services												
2100 Students	2,684,674	804,243	11,392	82,413	32,222	2,810				2,897	5,000	3,625,651
2200 Instructional Staff	1,664,467	535,786	371,268	8,942	546,650	1,442				1,825	0	3,130,380
2300 General Administration	274,255	93,578	499,967	4,082	1,117	15,803	0			3,112	0	891,914
2400 School Administration	1,647,434	499,407	7,240	60,882	82,421	4,348				49,820	0	2,351,552
2500, 2900 Central Services, Other	1,196,566	384,467	362,001	100,542	668,444	21,373		0		12,815	0	2,746,208
2600 Operation and Maintenance of Plant	2,348,256	947,626	1,354,572	1,400,920	357,248	4,325				2,667	0	6,415,614
2700 Student Transportation	37,097	14,031	888,046	0	0	0				0	0	939,174
3000 Operation of Noninstructional Services												
3100 Food Service Operations	144,983	53,940	1,868,084	121,183	89,637	5,925				2,611	0	2,286,363
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											0	0
3400 Bookstore Operations	90,514	42,886	0	0	0	0				0	0	133,400
Total (lines 1-12)	27,974,990	8,756,644	5,557,599	3,614,211	4,088,894	103,679	0	0	122,008	5,000	50,223,025	
From Federal Funds	2,395,656	718,886	2,085,185	1,066,315	960,721	8,819	0	0	3,218	0	0	7,238,800
From State and Local Sources	25,579,334	8,037,758	3,472,414	2,547,896	3,128,173	94,860	0	0	118,790	5,000	42,984,225	
4000 Facilities Acquisition and Construction	0	0	32,190	186	15,269	0				0	0	47,645
5000 Debt Service							374,319	0			0	374,319

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)	13,677,371	102,117	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,441,906	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	919,255	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	298,858	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	249,739	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	13,667
7. Number of FTE-Certified Teachers	323
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	383,412
2. 6620-6629 Energy	795,983

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	0
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	179,390
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

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

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	5,000	5,000
4. Total (lines 1-3)	0	5,000	5,000

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	15,269
4. Total (lines 1-3)	15,269
5. 6450 Construction	20,090

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

1. 6340 Technical Services	84,558
2. 6432 Technology-Related Repairs and Maintenance	31,217
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	516,769
5. 6650 Supplies-Technology-Related	140,323
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,174,947
7. Subtotal (Lines 1-6)	3,947,814
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	261,270

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

1. 2210 Improvement of Instruction	217,343
2. 2220 Library/Media Services	554,572

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 120201000

I certify that the Annual Financial Report of Nogales Unified School District, Santa Cruz County, for fiscal year 2021 was approved by the Governing Board on September 13, 2021, and that the complete Annual Financial Report may be reviewed by contacting Adelmo Sandoval at the District Office telephone 520-397-7942, during normal business hours.

Avg. Daily Membership

2020

2021

Attending

3,543.531

3,414.734

2021 Tax Rates:

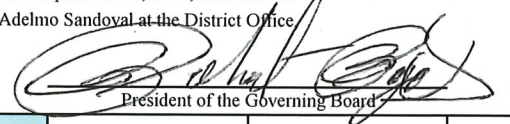
Primary

Secondary

3.9244

2.0131

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				31,067,830	24,844,861	
Special Education				3,897,837	4,819,535	
Pupil Transportation				1,304,153	777,627	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				224,850	259,565	
Maintenance and Operation Total	8,793,565	34,178,922	(374,319)	36,494,670	30,701,588	11,896,580
Classroom Site Funds	1,037,211	2,862,359		4,049,417	2,999,558	900,012
Instructional Improvement	359,343	240,997		236,250	232,231	368,109
Unrestricted Capital Outlay	1,236,578	1,918,779	0	5,481,136	1,553,937	1,601,420
Adjacent Ways	6,024	2	0	6,000	0	6,026
Bond Building	0	0	0	0	0	0
Other Capital Funds	89,497	0	374,319	475,000	400,269	63,547
New School Facilities	0	0		0	0	0
Federal Projects	1,157,123	9,797,221	(483,280)	15,389,870	10,947,516	(476,452)
State Projects	339,231	1,346,657	0	1,603,434	1,115,927	569,961
County, City, and Town Grants	0	21,674	0	25,000	21,674	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	33,245	0	0	15,000	0	33,245
Food Service	918,859	4,280,949	(800,000)	4,000,000	3,527,277	872,531
Civic Center	34,074	3,015	0	30,000	1,089	36,000
Community School	20,459	210	0	130,000	400	20,269
Auxiliary Operations	226,602	74,367	0	500,000	90,909	210,060
Extracurricular Activities Fees	149,971	15,911	0	200,000	4,896	160,986
Gifts and Donations	169,439	82,328	0	265,800	105,701	146,066
Career & Tech. Ed. & Voc. Ed. Projects	0	1,281	0	0	0	1,281
Fingerprint	1,405	1	0	0	590	816
School Opening	0	0	0	0	0	0
Insurance Proceeds	16,171	7	53,783	15,000	0	69,961
Textbooks	100	0	0	0	0	100
Litigation Recovery	4,886	1,652	0	40,000	0	6,538
Indirect Costs	577,282	31,277	833,280	470,000	252,598	1,189,241
Unemployment Insurance	472,892	243,730	0	100,000	252,670	463,952
Teacherage	0	0	0	0	0	0
Insurance Refund	(1,654)	(1)	0	5,000	0	(1,655)
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	14,564	6	0	15,000	0	14,570
Career Technical Education	8,581	58,327	0	900,000	71,367	(4,459)
Arizona Industry Credentials Incentive	0	24,739	0	35,000	24,739	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	101	0	0	0	101
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	9,257	39,445	0	500,000	39,445	9,257
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	319,056	1,535		750,000	94,531	226,060
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	2,730,212	3,875,083	0	4,950,000	3,883,325	2,721,970

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.	0							1.
Investment Income and Other Revenues	2.	0							2.
Total Revenues (lines 1 and 2)	3.	0							3.
Expenditures									
1000 Instruction	4.	0	0	0	0	0	0	0	4.
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.	0	0	0	0	0	0	0	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	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	26.