



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 lines for Superintendent

SIGNATURE/DATE

Signature lines for Business Manager

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 6, 2022 contain(s) the data for the AFR described above. Date

Superintendent Signature

Dr. Cecilia Maes Superintendent (Typed Name)

Scott Heusman District Contact Employee

Business Manager Signature

Scott Heusman Business Manager (Typed Name)

602-336-2070 Telephone Number

scottheusman@alhambraesd.org Email

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description, 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) 1980, 1981

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
4,316,773	3,003,687	470,618	14,604,042	1,765,645
16,178,251	4,905,734	1		2,786,849
0				
395,174	115,696	0		66,144
0	0			0
0	0			0
0	0			0
0	0			0
37,873	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
25,812	25,978	4,077	0	106,531
3,564	0	1	0	1
16,640,674	5,047,408	4,079	0	2,959,525
0	0			
4,801,667	434,036			
0	0			
0	0			
4,801,667	434,036			
670,402	0			
46,759,620	4,129,179			
533,730	0			
0	0			0
47,963,752	4,129,179			0
0				
0				
0				
0				0
0				0
69,406,093	9,610,623	4,079	0	2,959,525
0			0	0
0	0	0	0	0
0	0	0	0	0
73,722,866	12,614,310	474,697	14,604,042	4,725,170
65,396,570	6,355,479	86,181	2,997,228	4,545,786
593,038	0	0	0	0
65,989,608	6,355,479	86,181	2,997,228	4,545,786
7,733,258	6,258,831	10,570,227	11,606,814	179,384

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/21.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,000 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$106,531

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.	24,065,044	7,481,093	183,280	299,581	2,300	39,729,085	32,031,298	36,194,162	-11.5%
2000 Support Services										
2100 Students	2.	1,508,091	512,815	109,585	22,746	0	2,493,375	2,153,237	2,412,650	-10.8%
2200 Instructional Staff	3.	638,550	184,957	75,048	43,098	9,579	1,969,098	951,232	1,053,620	-9.7%
2300 General Administration	4.	489,787	113,385	38,098	4,985	14,288	987,689	660,543	865,676	-23.7%
2400 School Administration	5.	3,502,425	975,175	10,030	10,753	816	3,841,558	4,499,199	3,757,741	19.7%
2500 Central Services	6.	921,596	290,289	1,205,347	(63,520)	35,056	2,533,502	2,388,768	2,113,566	13.0%
2600 Operation & Maintenance of Plant	7.	3,010,834	856,645	1,919,916	1,768,291	1,122	7,888,902	7,556,808	7,311,822	3.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	173,361	62,631	0	0	0	213,832	235,992	217,349	8.6%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
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	2,890	0	2,520	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	34,309,688	10,476,990	3,541,304	2,085,934	63,161	59,659,931	50,477,077	53,929,106	-6.4%
200 and 300 Special Education										
1000 Instruction	15.	3,416,504	932,268	1,151,598	14,654	0	6,464,329	5,515,024	5,586,186	-1.3%
2000 Support Services										
2100 Students	16.	3,510,279	969,045	189,248	1,621	1,050	4,240,608	4,671,243	4,557,675	2.5%
2200 Instructional Staff	17.	219,550	66,560	0	0	0	469,920	286,110	322,660	-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	322	0	23,569	0	23,891	10,412	129.5%
2600 Operation & Maintenance of Plant	21.	0	0	172	0	0	850	172	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.	7,146,333	1,967,873	1,341,340	16,275	24,619	11,175,707	10,496,440	10,476,933	0.2%
400 Pupil Transportation	25.	1,793,925	626,545	991,651	344,575	1,089	3,214,247	3,757,785	2,389,173	57.3%
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.	544,623	120,645	0	0	0	665,268	665,268	660,138	0.8%
Total Expenditures (lines 14, 24-26, 29-31)	32.	43,794,569	13,192,053	5,874,295	2,446,784	88,869	74,715,153	65,396,570	67,455,350	-3.1%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.	8,567,379											
Interest Income and Other Revenues	2.	49,287											
Total Revenues (lines 1 and 2)	3.	8,616,666											
Expenditures													
1000 Instruction	4.		4,533,752	1,283,952	5,577	0	0	0	14,143,540	5,823,281	6,897,582	-15.6%	
2100 Support Services - Students	5.		115,425	29,873	0	0	0	0	243,610	145,298	57,821	151.3%	
2200 Support Services - Instructional Staff	6.		86,200	18,076	0	0	0	0	49,006	104,276	222,563	-53.1%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0			
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		4,735,377	1,331,901	5,577	0	0	0	14,436,156	6,072,855	7,177,966	-15.4%	
Total Classroom Site Fund	13.	5,803,344	8,616,666	4,735,377	1,331,901	5,577	0	0	14,436,156	6,072,855	7,177,966	-15.4%	8,347,155

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	1,036,746	1,653,047	0	0	2,310,207	5,000,000	5,000,000	5,000,000	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	2,191,108	769,107			1,766	2,690,766	2,961,981	4,862,244	-39.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	12,422	124,834			10,791	0	148,047	113,786	30.1%
2300, 2400, 2500, 2900 Administration	4.	30,084		159,113		0	158,082	100,000	347,279	223,174	55.6%
2600 Operation & Maintenance of Plant	5.	0		706,967			32,704	0	739,671	343,615	115.3%
2700 Student Transportation	6.	0		35,967			0	500,000	35,967	600,982	-94.0%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		792			2,121,742	9,054,123	2,122,534	1,373,906	54.5%
5000 Debt Service	9.				0	0		0	0	2,132,952	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	30,084	2,203,530	1,796,780	0	0	2,325,085	12,344,889	6,355,479	9,650,659	-34.1%

(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.	12,344,889	6,355,479	15,000,000	2,997,228	0	0	469,300	86,181
6150 Classified Salaries	2.	80,000	115,926	0	0	0	0	0	0
6200 Employee Benefits	3.	20,000	41,755	0	0	0	0	0	0
6450 Construction Services	4.	9,186,085	2,121,607	15,000,000	2,677,009	0	0	469,300	86,181
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.	87,070	845,618	0	0	0	0	0	0
673X Vehicles	8.	500,000	157,574	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	500,000	793,588	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.	10,373,155	4,076,068	15,000,000	2,677,009	0	0	469,300	86,181
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	3,000,000	2,121,607	2,000,000	1,291,329			0	0
New Construction	14.	0	0	13,000,000	1,385,680	0	0	469,300	86,181
Other	15.	7,373,155	1,954,461	0	0	0	0	0	0
Total (lines 13-15)	16.	10,373,155	4,076,068	15,000,000	2,677,009	0	0	469,300	86,181

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, 2022	
Land and Improvements	\$25,651,065
Buildings and Improvements	\$184,815,191
Furniture, Equipment, Vehicles, and Technology	\$16,923,632
Construction in Progress	\$6,676,799
Total	\$234,066,687

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(317,986)	6,554,138	(78,275)	10,705,999	9,922,363	(3,764,486)
2.	(8,228)	409,641	(19,583)	1,161,970	661,600	(279,770)
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	(23,935)	486,820	(14,669)	630,000	496,360	(48,144)
6.	2,151	30,861	(873)	45,000	29,988	2,151
7.	0	0	0	0	0	0
8.	(415,316)	2,536,424	(61,679)	2,971,739	2,126,958	(67,529)
9.	(13,623)	76,404	(1,805)	35,000	60,976	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	(9,658)	54,464	(1,941)	40,000	65,558	(22,693)
14.	6,716,901	1,287,405	0	500,000	3,354	8,000,952
15.	0	1,230,163	0	2,500,000	1,230,163	0
16.	0	0	0	0	0	0
17.	(10,242,402)	31,286,657	(4,076,536)	54,181,000	29,856,931	(12,889,212)
18.	(4,312,096)	43,952,977	(4,255,361)	72,770,708	44,454,251	(9,068,731)
19.	(10,228,273)	28,687,267	(4,078,466)		27,272,102	(12,891,574)

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

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

20.	0	0	0	0	0	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	0	0	0
27.	0	0	0	0	0	0
28.	1,252,063	514,601	0	300,000	158,030	1,608,634
29.	0	0	0	0	0	0
30.	667,625	2,003,719	0	400,000	1,434,688	1,236,656
31.	1,919,688	2,518,320	0	700,000	1,592,718	2,845,290
32.	(2,392,408)	46,471,297	(4,255,361)	73,470,708	46,046,969	(6,223,441)

Total Federal and State Projects (lines 18 and 31)

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	78,275
2.	0	19,583
3.	0	0
4.	0	0
5.	0	14,669
6.	0	873
7.	0	0
8.	0	61,679
9.	0	1,805
10.	0	0
11.	0	0
12.	0	0
13.	0	1,941
14.	0	0
15.	0	0
16.	0	0
17.	0	4,076,536
19.	0	4,078,466

	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
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	3,691,570	485,633		900,000	782,419	3,394,784
050 County, City, and Town Grants	2.	1,345	(152)	0	5,000	0	1,193
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	1,112,936	36,631	0	250,000	0	1,149,567
515 Civic Center	6.	870,102	8,421	0	600,000	0	878,523
520 Community School	7.	1,380,441	302,458	0	1,200,000	372,131	1,310,768
525 Auxiliary Operations	8.	271,383	25,800	0	50,000	101,674	195,509
526 Extracurricular Activities Fees Tax Credit	9.	636,081	95,570	0	200,000	14,944	716,707
530 Gifts and Donations	10.	923,549	530,443	0	250,000	658,223	795,769
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	(212)	(5)	0	10,000	1,878	(2,095)
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	860,302	7,617	0	800,000	5,455	862,464
555 Textbooks	15.	44,933	4,947	0	70,000	5,015	44,865
565 Litigation Recovery	16.	3,079	8	0	25,000	0	3,087
570 Indirect Costs	17.	5,675,154	13,026	4,755,360	2,500,000	234,322	10,209,218
575 Unemployment Insurance	18.	105,337	208	0	200,000	22,207	83,338
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	589,985	47,892	0	1,500,000	4,799	633,078
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	(1,481)	593,038	593,038	593,038	(1,481)
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	4,073	(4,074)	0	300,000	0	(1)
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	191,656	46,163	0	200,000	36,143	201,676
Other	34.	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989							
9_ Self Insurance	950	1.	0	0	0	0	0
955 Intergovernmental Agreements	320	2.	0	0	0	0	0
9_ OPEB	330	3.	0	0	0	0	0
901_ Internal Servi	330	4.	191,987	1,572	0	0	193,559

(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	600,000	594,786
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	300,000	187,633
Total Expenditures (lines 1-4)	900,000	782,419
Total Expenditures from accounting data		782,419

Check this box if your district did not have expenditures in the Instructional Improvement Fund

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	0	0
Total Expenditures from accounting data		0

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	4,755,360
18.	0
19.	0
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	593,038
29.	0
30.	0
31.	0
32.	0
33.	0
34.	0

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
1.	0
2.	485,633
3.	0
4.	0
5.	0
6.	0
7.	0
8.	25,800
9.	95,570
10.	530,443
11.	0
12.	(5)
13.	0
14.	7,617
15.	4,947
16.	8
17.	13,026
18.	208
19.	0
20.	47,892
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	(1,481)
29.	0
30.	(4,074)
31.	0
32.	0
33.	46,163
34.	0

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$38,980,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(1,420,000)	3.
4. Bonds Outstanding, June 30, 2022	\$37,560,000	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	\$351,989,096	Tax Rate	1.8110
b. Secondary	\$351,989,096	Tax Rate	4.9345
2. Number of Schools	18		
3. Actual Days in Session	180		
4. Area of School District (Square Miles)	12		

(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)	\$57,115,032
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,494,275
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$10,307,681
4. Support Services—Students (Function 2100)	\$13,203,364
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$34,122,528
6. Total Current Expenditures	\$119,242,880
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$33,587,279
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$85,655,601

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
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$19,160
---	----------

G. Cash and Investments held at June 30, 2022

1. Sinking funds	\$2,373,676
2. Bond funds	\$11,606,814
3. Other funds, except for any employee retirement funds	\$0

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

1. Average salary of all teachers employed in FY 2022	\$62,225
2. Average salary of all teachers employed in FY 2021	\$62,194
3. Increase in average teacher salary from prior year	\$31
4. Percentage increase	0.0%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$55,160
6. Total percentage increase in average teacher salary since FY 2018	12.8%

I. Other long-term debt

1. Principal (object 6832)	\$593,038
2. Interest (object 6842)	\$0
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No

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

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	2	1	1	3	34	117	0	0	0	0	158
2. Verbal Reasoning	0	0	0	2	1	4	2	35	34	0	0	0	0	78
3. Nonverbal Reasoning	0	0	1	1	8	9	14	33	19	0	0	0	0	85
4. Total Duplicated Enrollment (lines 1-3)	0	0	1	5	10	14	19	102	170	0	0	0	0	321

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	10,628,422	10,154,730
2. Gifted Education	259,300	279,351
3. Remedial Education	0	0
4. ELL Incremental Costs	287,985	62,359
5. ELL Compensatory Instruction	0	0
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)	11,175,707	10,496,440
10. IEP required pupil transportation costs coded within Program 400	1,509,953	1,843,362

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 278,351
9-12	\$ 0
Total	\$ 278,351

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	38,400
2. Federal Audit Expenditures - All Funds	6330	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

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
974,352	0		974,352
0	0		0
0	0		0
974,352	0	0	974,352

(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)	
1000 Instruction	41,739,017	12,205,681	3,274,763	4,513,330	2,433,949	10,784				2,164	0	64,179,688
2000 Support Services												
2100 Students	9,589,559	2,747,120	519,686	345,872	225,301	1,050				350	0	13,428,938
2200 Instructional Staff	7,640,513	2,088,546	2,035,708	148,428	201,372	19,689				0	0	12,134,256
2300 General Administration	695,078	168,342	85,772	17,590	14,713	14,288	0			0	0	995,783
2400 School Administration	3,862,644	1,059,089	10,497	40,044	49,000	6,301				0	0	5,027,575
2500, 2900 Central Services, Other	2,210,834	655,676	1,390,940	(7,854)	144,249	71,193		0		5,385	0	4,470,423
2600 Operation and Maintenance of Plant	3,719,528	1,044,848	2,601,358	1,904,972	751,988	1,122				0	0	10,023,816
2700 Student Transportation	1,913,425	652,466	1,011,033	348,648	35,967	1,089				0		3,962,628
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,263,887	855,997	80,663	4,323,531	56,996	0				5,145	0	8,586,219
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											198,092	198,092
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	74,634,485	21,477,765	11,010,420	11,634,561	3,913,535	125,516	0	0	13,044	198,092	123,007,418	
From Federal Funds	21,298,665	5,649,637	4,559,496	2,068,001	1,966,290	11,129	0	0	350	18,335	35,571,903	
From State and Local Sources	53,335,820	15,828,128	6,450,924	9,566,560	1,947,245	114,387	0	0	12,694	179,757	87,435,515	
4000 Facilities Acquisition and Construction	0	0	14,069,391	135	792	10,675				0	0	14,080,993
5000 Debt Service								3,113,738	2,025,086		0	5,138,824

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)	31,862,426	406,338	46,007	1,228,994
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	3,490,770	0	21,305	300,600
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)	861,698	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	71,421	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,991,567
7. Number of FTE-Certified Teachers	468
8. Number of FTE-Contract Teachers	10

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

1. 6410-6411 Utility Services	654,600
2. 6620-6629 Energy	1,390,639

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	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	198,092	198,092
4. Total (lines 1-3)	0	198,092	198,092

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	792
4. Total (lines 1-3)	792
5. 6450 Construction	13,767,145

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

1. 6340 Technical Services	1,070,152
2. 6432 Technology-Related Repairs and Maintenance	56,097
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	171,393
5. 6650 Supplies-Technology-Related	932,269
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,838,958
7. Subtotal (Lines 1-6)	4,068,869
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	350,438

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

1. 2210 Improvement of Instruction	10,733,843
2. 2220 Library/Media Services	49,914

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070468000

I certify that the Annual Financial Report of Alhambra District #68, of Maricopa County, for fiscal year 2022 was approved by the Governing Board on October 6, 2022, and that the complete Annual Financial Report may be reviewed by contacting Scott Heusman at the District Office, telephone 602-336-2070, during normal business hours.

Avg. Daily Membership

2021

2022

Attending 10,123.381

9,617.616

2022 Tax Rates: Primary 1.8110

Secondary 4.9345

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				59,659,931	50,477,077	
Special Education				11,175,707	10,496,440	
Pupil Transportation				3,214,247	3,757,785	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				665,268	665,268	
Maintenance and Operation Total	4,316,773	69,406,093	(593,038)	74,715,153	65,396,570	7,733,258
Classroom Site Funds	5,803,344	8,616,666		14,436,156	6,072,855	8,347,155
Instructional Improvement	3,691,570	485,633		900,000	782,419	3,394,784
Unrestricted Capital Outlay	3,003,687	9,610,623	0	12,344,889	6,355,479	6,258,831
Adjacent Ways	470,618	4,079	0	469,300	86,181	388,516
Bond Building	14,604,042	0	0	15,000,000	2,997,228	11,606,814
Other Capital Funds	0	(1,481)	593,038	593,038	593,038	(1,481)
New School Facilities	0	0	0	0	0	0
Federal Projects	(4,312,096)	43,952,977	(4,255,361)	72,770,708	44,454,251	(9,068,731)
State Projects	1,919,688	2,518,320	0	700,000	1,592,718	2,845,290
County, City, and Town Grants	1,345	(152)	0	5,000	0	1,193
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,112,936	36,631	0	250,000	0	1,149,567
Food Service	0	0	0	0	0	0
Civic Center	870,102	8,421	0	600,000	0	878,523
Community School	1,380,441	302,458	0	1,200,000	372,131	1,310,768
Auxiliary Operations	271,383	25,800	0	50,000	101,674	195,509
Extracurricular Activities Fees	636,081	95,570	0	200,000	14,944	716,707
Gifts and Donations	923,549	530,443	0	250,000	658,223	795,769
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	(212)	(5)	0	10,000	1,878	(2,095)
School Opening	0	0	0	0	0	0
Insurance Proceeds	860,302	7,617	0	800,000	5,455	862,464
Textbooks	44,933	4,947	0	70,000	5,015	44,865
Litigation Recovery	3,079	8	0	25,000	0	3,087
Indirect Costs	5,675,154	13,026	4,755,360	2,500,000	234,322	10,209,218
Unemployment Insurance	105,337	208	0	200,000	22,207	83,338
Teacherage	0	0	0	0	0	0
Insurance Refund	589,985	47,892	0	1,500,000	4,799	633,078
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	0	0	0	0	0	0
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,765,645	2,959,525	0	2,930,148	4,545,786	179,384
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	4,073	(4,074)	0	300,000	0	(1)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	191,656	46,163		200,000	36,143	201,676
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	191,987	1,572	0	0	0	193,559

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