
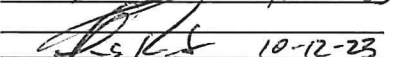
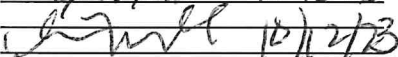




ANNUAL FINANCIAL REPORT

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
2023

SIGNATURE/DATE
 10-12-23
 10-12-23
 10/12/23

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on
10/15/2023 contain(s) the data for the AFR described above.
Date


Superintendent Signature

Kyle Hart
Superintendent (Typed Name)

Natalie Judd
District Contact Employee


Business Manager Signature

Natalie Judd
Business Manager (Typed Name)

520-720-4781 ext. 101
Telephone Number

busmrg@stdavid.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>3,412,274</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>220,277</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>118,570</u>

DISTRICT NAME St. David Unified School District #21

COUNTY Cochise

CTDS NUMBER 020221000

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) 1900

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) 3125

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. 9/25 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
1. 320,902	(475)	29,243	167	72,910

2. 942,571	28	0		127	2.
3. 0					3.
4. 0	0	0		0	4.
5. 0	0			0	5.
6. 0	0			0	6.
7. 0	0			0	7.
8. 0	0			0	8.
9. 0	0			0	9.
10. 0	0			0	10.
11. 0	0			0	11.
12. 0	0			0	12.
13. 0	0			0	13.
14. 0	0			0	14.
15. 0	0			0	15.
16. 0	0			0	16.
17. 0	0			0	17.
18. 4,163	0	0	0	690	18.
19. 9,201	25	0	0	0	19.
20. 955,935	53	0	0	817	20.

21. 0	0				21.
22. 2,682	0				22.
23. 0	0				23.
24. 0	0				24.
25. 2,682	0				25.
26. 0	0				26.
27. 2,290,570	118,990				27.
28. 250,918	0				28.
29. (1)	0			0	29.
30. 2,541,487	118,990			0	30.

31. 0					31.
32. 0					32.
33. 0					33.
34. 0					34.
35. 0					35.
36. 0				0	36.
37. 0				0	37.

38. 3,500,104	119,043	0	0	817	38.
39.			0	0	39.
40. 0	0	0	0	0	40.
41. 0	0	0	0	0	41.
42. 3,821,006	118,568	29,243	167	73,727	42.
43. 3,412,274	118,570	0	0	0	43.
44. 0	0	0	0	0	44.
45. 3,412,274	118,570	0	0	0	45.
46. 408,732	(2)	29,243	167	73,727	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 4,926 at 7/1/22.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 9,226

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 4,926 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount: 690

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	758,952	220,146	219,967	21,460	492	1,314,234	1,221,017	954,690	27.9%
2000 Support Services										
2100 Students	2.	76,045	20,478	4,748	11,325	1,390	101,800	113,986	83,146	37.1%
2200 Instructional Staff	3.	3,500	692	2,085	7,050	0	32,250	13,327	14,714	-9.4%
2300 General Administration	4.	46,302	9,220	59,936	245	0	133,500	115,703	126,736	-8.7%
2400 School Administration	5.	225,821	87,812	0	10,538	36	161,700	324,207	371,171	-12.7%
2500 Central Services	6.	20,981	18,528	99,197	8,510	5,161	217,000	152,377	105,483	44.5%
2600 Operation & Maintenance of Plant	7.	172,095	45,287	231,088	180,175	4,649	736,000	633,294	563,500	12.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	1,700	240	1,336	6,183	0	10,000	9,459	4,622	104.7%
610 School-Sponsored Cocurricular Activities	10.	2,665	528	0	0	0	0	3,193	8,436	-62.2%
620 School-Sponsored Athletics	11.	46,252	5,491	5,236	738	28,574	103,500	86,291	88,930	-3.0%
630 Other Instructional Programs	12.	900	69	2,040	5,897	35	0	8,941	10,539	-15.2%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,355,213	408,491	625,633	252,121	40,337	2,809,984	2,681,795	2,331,967	15.0%
200 and 300 Special Education										
1000 Instruction	15.	206,609	80,555	0	183	24	408,500	287,371	270,339	6.3%
2000 Support Services										
2100 Students	16.	35,282	6,266	204,648	0	1,100	248,100	247,296	248,512	-0.5%
2200 Instructional Staff	17.	0	0	0	0	0	0	0	0	0.0%
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	33,800	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
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.	241,891	86,821	204,648	183	1,124	690,400	534,667	518,851	3.0%
400 Pupil Transportation	25.	96,262	19,813	1,674	76,856	1,207	503,583	195,812	176,900	10.7%
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.	0	0	0	0	0	8,572	0	(4,219)	--
Total Expenditures (lines 14, 24-26, 29-31)	32.	1,693,366	515,125	831,955	329,160	42,668	4,012,539	3,412,274	3,023,499	12.9%

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.		384,063											
Interest Income and Other Revenues	2.		4											
Total Revenues (lines 1 and 2)	3.		384,067											
Expenditures														
1000 Instruction	4.			184,248	36,029	0	0	0	0	718,920	220,277	240,755	-8.5%	
2100 Support Services - Students	5.			0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.			0	0	0	0	0	0	28,540	0	0	0.0%	
2300 Support Services - General Administration	7.					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	0	0.0%	
4000 Facilities Acquisition and Construction	10.							0		0	0	0	0.0%	
5000 Debt Service	11.								0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.			184,248	36,029	0	0	0	0	747,460	220,277	240,755	-8.5%	
Total Classroom Site Fund	13.	286,979	384,067	184,248	36,029	0	0	0	0	747,460	220,277	240,755	-8.5%	450,769

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 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	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	9,624		1,854			1,029	200,000	12,507	36,498	-65.7%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	1,954	4	2,269			0	0	4,227	10,584	-60.1%
2300, 2400, 2500, 2900 Administration	4.	0		3,169	3,285		0	348	0	6,802	159	4178.0%
2600 Operation & Maintenance of Plant	5.	0		230	7,793			0	38,869	8,023	23,809	-66.3%
2700 Student Transportation	6.	0		0	7,464			0	100,000	7,464	149,244	-95.0%
3000 Operation of Noninstructional Services	7.	0		0	0			0	50,000	0	795	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			3,850	0	3,850	0	--
5000 Debt Service	9.					66,103	9,594		0	75,697	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	11,578	3,403	22,665	66,103	9,594	5,227	388,869	118,570	221,089	-46.4%

(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:

Budget0Actual0

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.	388,869	118,569	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.	0	3,850	0	0	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.		3,404		0		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	100,000	19,190	0	0	0	0	0	0
673X Vehicles	9.	100,000	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	10.	26,018	3,474	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0	66,103	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	0	9,594	0	0	0	0	0	0
Total (lines 2-12)	13.	226,018	105,615	0	0	0	0	0	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	0	105,615	0	0			0	0
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	226,018	0	0	0	0	0	0	0
Total (lines 14-16)	17.	226,018	105,615	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, 2023	
Land and Improvements	0
Buildings and Improvements	2,464,093
Furniture, Equipment, Vehicles, and Technology	62,750
Construction in Progress	0
Total	2,526,843

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
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total Federal Project Funds (lines 1-20)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL			BUDGET	ACTUAL	ACTUAL	
1.	(12,976)	75,339	(4,000)	100,000	110,009	(51,646)	
2.	(3,579)	5,557	(600)	15,000	5,138	(3,760)	
3.	(2,840)	22,656	0	10,000	13,005	6,811	
4.	0	0	0	0	0	0	
5.	0	0	0	0	0	0	
6.	0	0	0	0	0	0	
7.	0	0	0	0	0	0	
8.	(16,133)	109,075	0	110,000	117,125	(24,183)	
9.	0	0	0	0	0	0	
10.	0	0	0	0	0	0	
11.	0	0	0	0	0	0	
12.	(206)	10,600	0	6,000	10,530	(136)	
13.	0	0	0	0	0	0	
14.	71	0	0	0	0	71	No
15.	63,224	21,240	0	20,000	18,342	66,122	No
16.	80	49	0	0	0	129	No
17.	(4,328)	0	0	25,000	(4,328)	0	
18.	0	0	0	0	0	0	Yes
19.	(115,794)	528,519	(7,881)	150,000	229,260	175,584	No
20.	0	0	0	0	0	0	
21.	(92,481)	773,035	(12,481)	436,000	499,081	168,992	

Total COVID-19 Federal Relief Funds included in lines above

22.	0	466,586	(7,881)		186,406	272,299	22.
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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 23-33)

23.	1,316	0	0	5,000	7,120	(5,804)	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.	0	0	0	0	0	0	27.
28.	13	0	0	0	0	13	28.
29.	0	0	0	0	0	0	29.
30.	0	0	0	0	0	0	30.
31.	27,194	0	0	140,000	0	27,194	31.
32.	(71)	0	0	0	0	(71)	32.
33.	(769)	2,425	0	0	1,646	10	No
34.	27,683	2,425	0	145,000	8,766	21,342	34.

Total Federal and State Projects (lines 21 and 34)

35.	(64,798)	775,460	(12,481)	581,000	507,847	190,334	35.
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(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 FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)		OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
1.	0	4,000	1.
2.	0	600	2.
3.	0	0	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	7,881	19.
20.	0	0	20.

22.	0	7,881	22.
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SOURCES (2)		USES (2)	
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.	0	0	31.
32.	0	0	32.
33.	0	0	33.

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
750 Permanent Funds
800-849 Trust and Custodial Funds
850 Student Activities
855 Employee Insurance Program Withholdings
865 State Income Tax Withholdings

	BEGINNING	REVENUES	NET OTHER FINANCING SOURCES AND USES	EXPENDITURES		ENDING FUND
	FUND BALANCE	ACTUAL	INCLUDING TRANSFERS	BUDGET	ACTUAL	BALANCE
	ACTUAL	ACTUAL	ACTUAL			ACTUAL
1.	9,925	34,512		10,000	23,775	20,662
2.	0	0	0	0	0	0
3.	0	0	0	0	0	0
4.	11	0	0	0	0	11
5.	3,496	12,844	0	0	0	16,340
6.	11,581	18,150	0	10,000	23,569	6,162
7.	489	0	0	0	0	489
8.	22,136	28,062	0	30,000	41,100	9,098
9.	87,796	28,436	0	15,000	18,268	97,964
10.	13,282	6,457	0	1,000	0	19,739
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	(5,270)	0	0	500	0	(5,270)
15.	0	0	0	0	0	0
16.	2,458	0	0	500	0	2,458
17.	14,363	0	12,481	7,000	9,227	17,617
18.	0	0	0	0	0	0
19.	0	0	0	0	0	0
20.	0	0	0	0	0	0
21.	0	10,770	0	0	5,275	5,495
22.	0	0	0	0	0	0
23.	110,562	110,227	0	40,000	54,463	166,326
24.	(348)	348	0	0	6,643	(6,643)
25.	0	0	0	0	0	0
26.	6,370	0	0	5,000	0	6,370
27.	0	0	0	0	0	0
28.	30,039	0	0	0	0	30,039
29.	53	0	0	0	0	53
30.	(35,266)	3,091,692	0	200,000	3,028,095	28,331
31.	0	0		0	0	0
32.	0	0	0	0	0	0
33.	0	0	0	0	0	0
34.	0	0	0	0	0	0
35.	0	0		80,000	0	0
36.	0	0	0	0	0	0
37.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	10,000	3,545
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	0	20,230
Total Expenditures (lines 1-4)	10,000	23,775
Total Expenditures from accounting data		23,775

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		4,108
Developmental costs		0
Instructional hardware, software, or supplies		2,535
Career exploration		0
Total Expenditures (lines 1-5)	0	6,643
Total Expenditures from accounting data		6,643

OTHER FINANCING SOURCES INCLUDING	OTHER FINANCING USES INCLUDING
TRANSFERS-IN 5000	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.
35.	35.
36.	36.
37.	37.

DISTRICT NAME St. David Unified School District #21

COUNTY Cochise

CTDS NUMBER 020221000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	0	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	0	3.
4. Bonds Outstanding, June 30, 2023	0	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates		
a. Primary	30,660,331	Tax Rate 3.7387
b. Secondary	0	Tax Rate 0.0000
2. Number of Schools		3
3. Actual Days in Session		144
4. Area of School District (Square Miles)		30

(Report this WHETHER OR NOT district changed boundaries in FY 2023)

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)	2,107,651
2. Classroom Supplies (Function 1000, Object Code 6600)	73,870
3. Administration (Functions 2300, 2400, 2500, & 2900)	633,389
4. Support Services—Students (Function 2100)	1,241,781
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	1,147,710
6. Total Current Expenditures	5,204,401
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	499,081
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	4,705,320

E. Other long-term debt

1. Other Principal (object 6832)	70,211
2. Other Interest (object 6842)	9,594
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

F. 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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G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	0
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H. Cash and Investments held at June 30, 2023	
1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

I. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2023	37,361
2. Average salary of all teachers employed in FY 2022	37,098
3. Increase in average teacher salary from prior year	263
4. Percentage increase	0.7%

Comments on Average Salary Calculation (Optional):

☐ Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	249,858	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	666,477	25.0
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	327,043	12.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	554,563	14.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	184,247	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	172,891	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	86,605	
6. Other Certified Staff (All Functions)	247,794	

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:	
a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)	Yes
b. Making payments in addition to their base salary? (Yes or No)	No

Total Certified Salary Payments from accounting data	1,607,872
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(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Total Duplicated Enrollment (lines 1-3)	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)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	500,100	451,220	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	17,207	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	190,300	66,240	8.
9. Total (lines 1-8)	690,400	534,667	9.

10. IEP required pupil transportation costs
coded within Program 400

0	0	10.
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C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR
GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

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

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	26,000	26,500 1.
2. Federal Audit Expenditures - All Funds	6330	5,000	5,000 2.

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

Actual Expenditures made in FY 2023

\$	0
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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	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
0	0		0	7.
0	0		0	8.
0	0		0	9.
0	0	0	0	10.

(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		
		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, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)		
Funds 001-799 (excluding 575)												Total		
1000 Instruction	1.	1,525,573	407,876	285,528	93,810	46,501	39				31,418	0	2,390,745	1.
2000 Support Services														
2100 Students	2.	164,570	34,694	217,075	12,981	2,268	25,187				9,292	0	466,067	2.
2200 Instructional Staff	3.	3,500	692	9,192	8,662	1,151	0				0	0	23,197	3.
2300 General Administration	4.	46,302	9,220	59,936	245	0	0	0			0	0	115,703	4.
2400 School Administration	5.	225,821	87,812	1,150	12,311	21,391	36				0	0	348,521	5.
2500, 2900 Central Services, Other	6.	25,574	19,435	102,924	11,680	4,392	5,092		0		68	0	169,165	6.
2600 Operation and Maintenance of Plant	7.	172,095	45,287	258,237	185,094	8,568	4,649				0	0	673,930	7.
2700 Student Transportation	8.	72,755	15,278	1,674	76,856	6,513	672				535		174,283	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	62,119	12,866	2,535	91,713	54,063	0				0	0	223,296	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											0	0	11.
3400 Bookstore Operations	12.	752	149	0	0	0	0				0	0	901	12.
Total (lines 1-12)	13.	2,299,061	633,309	938,251	493,352	144,847	35,675	0		0	41,313	0	4,585,808	13.
From Federal Funds	14.	317,231	61,219	49,360	14,564	56,708	0	0		0	0	0	499,082	14.
From State and Local Sources	15.	1,981,830	572,090	888,891	478,788	88,139	35,675	0		0	41,313	0	4,086,726	15.
4000 Facilities Acquisition and Construction	16.	0	0	3,025,510	0	0	0				0	0	3,025,510	16.
5000 Debt Service	17.							70,211		9,594		0	79,805	17.

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)	839,365	288,623	120,131	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	87,788	15,175	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	68,748	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	22,360	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,926	6.
7. Number of FTE-Certified Teachers	23	7.
8. Number of FTE-Contract Teachers	3	8.

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

1. 6410-6411 Utility Services	9,318	1.
2. 6620-6629 Energy	141,475	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	5,893	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	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 6,700	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	0	1.
2. 6720 Buildings and Improvements		2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	3,013,910	5.

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

1. 6340 Technical Services	29,784	1.
2. 6432 Technology-Related Repairs and Maintenance	3,366	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	18,875	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	23,759	5.
6. 6650 and 6655 Supplies--Technology-Related and Short-term noninstructional software subscriptions	3,847	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	41,785	7.
8. Subtotal (Lines 1-7)	121,416	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	79,805	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

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

1. 2210 Improvement of Instruction	5,466	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		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	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	143,591	28,134	14,680	0	0	0			0	0	0	186,405
2100, 2200 Student Support Services	2.	0	0	0	0	0	0			0	0	0	0
2300, 2500, 2900 Other Support Services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School Administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and Maintenance of Plant	5.	0	0	0	0	0	0			0	0	0	0
2700 Student Transportation	6.	0	0	0	0	0	0			0	0	0	0
3100 Food Service Operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	0	0
3400 Bookstore Operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	143,591	28,134	14,680	0	0	0	0	0	0	0	0	186,405

	Total spending detail	Classroom spending detail
Technology Related Expenditures from COVID-19 federal relief funds		
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies--Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	0	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0
Capital Outlay Expenditures detail for COVID-19 federal relief funds		
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	0	
2. Programs 100-630, All functions, Object 67XX	0	

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	7,881

	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds					
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	55,037	54,980	57	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	230,637	171,528	51,228	7,881	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	516,061	107,921	223,905	175,368	8,867
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	0	0	0	0	0
6. Other COVID-19 Federal Relief Funds	0	0	0	0	0
7. Total	801,735	334,429	275,190	183,249	8,867

Total FY 2023 expenditures + other financing uses 194,286

I certify that the Annual Financial Report of St. David Unified School District, Cochise County, for fiscal year 2023 was approved by the Governing Board on October 12, 2023, and that the complete Annual Financial Report may be reviewed by contacting Natalie Judd at the District Office, telephone 520-720-4781, during normal business hours.


President of the Governing Board

CTDS NUMBER 020221000
Avg. Daily Membership 2022 2023
Attending 365.0000 397.4138
2023 Tax Rates: Primary Secondary
3.7387 0.0000

Rev. 9/23 Arizona Department of Education and Auditor General

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	General Fund
Regular Education				2,809,984	2,681,795		
Special Education				690,400	534,667		
Pupil Transportation				503,583	195,812		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				8,572	0		
Maintenance and Operation Total	320,902	3,500,104	0	4,012,539	3,412,274	408,732	Yes
Classroom Site Funds	286,979	384,067		747,460	220,277	450,769	
Instructional Improvement	9,925	34,512		10,000	23,775	20,662	
Unrestricted Capital Outlay	(475)	119,043	0	388,869	118,570	(2)	No
Adjacent Ways	29,243	0	0	0	0	29,243	
Bond Building	167	0	0	0	0	167	
Other Capital Funds	30,039	0	0	0	0	30,039	
New School Facilities	0	0		0	0	0	
Federal Projects	(92,481)	773,035	(12,481)	436,000	499,081	168,992	
State Projects	27,683	2,425	0	145,000	8,766	21,342	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	0	0	0	0	0	0	
Compensatory Instruction	11	0	0	0	0	11	
School Plant Fund	3,496	12,844	0	0	0	16,340	No
Food Service	0	0	0	0	0	0	
Civic Center	11,581	18,150	0	10,000	23,569	6,162	
Community School	489	0	0	0	0	489	
Auxiliary Operations	22,136	28,062	0	30,000	41,100	9,098	Yes
Extracurricular Activities Fees	87,796	28,436	0	15,000	18,268	97,964	
Gifts and Donations	19,652	6,457	0	6,000	0	26,109	Yes
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	Yes
Insurance Proceeds	(5,270)	0	0	500	0	(5,270)	No
Textbooks	0	0	0	0	0	0	
Litigation Recovery	2,458	0	0	500	0	2,458	No
Indirect Costs	14,363	0	12,481	7,000	9,227	17,617	Yes
Unemployment Insurance	0	0	0	0	0	0	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	0	0	0	0	0	0	
Grants and Gifts to Teachers	0	10,770	0	0	5,275	5,495	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	110,562	110,227	0	40,000	54,463	166,326	
Arizona Industry Credentials Incentive	(348)	348	0	0	6,643	(6,643)	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	72,910	817	0	0	0	73,727	
Emergency Deficiencies Correction	53	0	0	0	0	53	
Building Renewal Grant	(35,266)	3,091,692	0	200,000	3,028,095	28,331	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	0	0	0	80,000	0	0	
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	0	0	0	0	0	0	
Intergovernmental Agreements	(24,680)	750,152	0	700,000	788,748	(63,276)	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	(71,340)	51,076	0	99,009	111,344	(131,608)	

- Additional fund balance reserve information
(See Fund Balance Reserve tab for more detail)
- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2023.
- (2) The District's targeted fund balance reserve for FY 2023 was:
0
- (3) The District's actual fund balance reserve for FY 2023 was:
0