

DISTRICT NAME Joseph City Unified School District

COUNTY Navajo

CTDS NUMBER 090202000



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2022

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on
October 12, 2022 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Bryan Fields
Superintendent (Typed Name)

Steven Mills
District Contact Employee

Business Manager Signature

Steven Mills
Business Manager (Typed Name)

928-288-3307
Telephone Number

StevenM@jcusd.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>4,791,887</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>185,170</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>239,157</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	2.	4,566,874	303,832	49,328		0	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	6,833	400	74			4.
1311 Tuition from Individuals Excluding Summer School	5.	0	0				5.
1312 Tuition from Individuals for Summer School	6.	0	0				6.
1320 Tuition from Other Arizona Districts	7.	0	0				7.
1330 Tuition from Out-of-State Districts	8.	0	0				8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0				9.
1350 Tuition from Other Government Sources Within Arizona	10.	0	0				10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0				11.
1410 Transportation Fees from Individuals	12.	0	0				12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0				13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0				14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	0	0				15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0				16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0				17.
1500 Investment Income	18.	1,031	70	299		0	18.
Other (Specify) 1990 Miscellaneous	19.	271	0	0		0	19.
Subtotal (lines 2-19)	20.	4,575,009	304,302	49,701		0	20.

2000 County

2110 County School Fund	21.	0	0				21.
2120 County Equalization Assistance	22.	480	31				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify)	24.	0	0				24.
Subtotal (lines 21-24)	25.	480	31				25.

3000 State

3100 Unrestricted	26.	0	35,021				26.
3110 State Equalization Assistance	27.	26,521	3,963				27.
3120 Additional State Aid	28.	47,570	3,198				28.
Other (Specify)	29.	0	0				29.
Subtotal (lines 26-29)	30.	74,091	42,182				30.

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	31.	0					31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0					32.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	33.	0					33.
4800 Revenue in Lieu of Taxes	34.	0					34.
4900 Revenue for/on Behalf of the District	35.	0					35.
Other (Specify)	36.	0					36.
Subtotal (lines 31-36)	37.	0					37.

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

5100 Issuance of Bonds	38.	4,649,580	346,515	49,701		0	38.
5200 Fund Transfers-In	39.	0	0	0		0	39.
Other (Specify)	40.	0	0	0		0	40.
Other (Specify)	41.	0	0	0		0	41.
TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)	42.	5,289,533	400,909	142,851		0	42.

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out	43.	4,791,887	239,157	9,066		0	43.
TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)	44.	4,791,887	239,157	9,066		0	44.
ENDING FUND BALANCE (line 42 minus line 45) (3)	45.	450,643	161,752	133,785		0	45.

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
639,953	54,394	93,150	0	0
4,566,874	303,832	49,328		0
0				
6,833	400	74		
0	0			
0	0			
0	0			
0	0			
0	0			
0	0			
0	0			
0	0			
0	0			
0	0			
0	0			
1,031	70	299	0	0
271	0	0	0	0
4,575,009	304,302	49,701	0	0
0	0			
480	31			
0	0			
0	0			
480	31			
0	35,021			
26,521	3,963			
47,570	3,198			
0	0			0
74,091	42,182			0
0				
0				
0				
0				
0				
0				
4,649,580	346,515	49,701	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
5,289,533	400,909	142,851	0	0
4,791,887	239,157	9,066	0	0
47,003	0	0	0	0
4,838,890	239,157	9,066	0	0
450,643	161,752	133,785	0	0

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$500 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 \$500 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$0

DISTRICT NAME Joseph City Unified School District

COUNTY Navajo

CTDS NUMBER

090202000

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.	1,039,449	336,801	22,067	18,067	4,376	2,097,744	1,420,760	1,224,253	16.1%
2000 Support Services										
2100 Students	2.	144,319	45,284	3,315	5,519	618	198,700	199,055	242,399	-17.9%
2200 Instructional Staff	3.	139,912	43,158	5,307	4,324	600	189,500	193,301	115,598	67.2%
2300 General Administration	4.	82,341	40,786	21,052	60	5,629	167,100	149,868	170,627	-12.2%
2400 School Administration	5.	135,383	42,728	29,873	9,465	1,162	227,200	218,611	137,334	59.2%
2500 Central Services	6.	207,501	53,920	25,256	6,935	34,615	329,800	328,227	334,140	-1.8%
2600 Operation & Maintenance of Plant	7.	332,555	99,598	345,646	357,702	816	1,125,043	1,136,317	905,616	25.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	7,123	1,392	0	0	0	11,000	8,515	38,495	-77.9%
610 School-Sponsored Cocurricular Activities	10.	21,551	4,551	1,759	97	3,340	33,800	31,298	19,218	62.9%
620 School-Sponsored Athletics	11.	99,182	19,043	36,390	10,118	18,939	205,500	183,672	144,642	27.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	30,443	946	0	253	0	14,600	31,642	36,119	-12.4%
Regular Education Subsection Subtotal (lines 1-13)	14.	2,239,759	688,207	490,665	412,540	70,095	4,599,987	3,901,266	3,368,441	15.8%
200 and 300 Special Education										
1000 Instruction	15.	212,036	87,494	9	3,706	0	372,594	303,245	252,640	20.0%
2000 Support Services										
2100 Students	16.	88,356	26,807	117,610	2,870	2,839	225,400	238,482	181,708	31.2%
2200 Instructional Staff	17.	16,556	3,366	3,180	66	423	86,800	23,591	61,475	-61.6%
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	6,442	89	0	0	6,531	1,796	263.6%
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.	316,948	117,667	127,241	6,731	3,262	684,794	571,849	497,619	14.9%
400 Pupil Transportation	25.	136,171	43,317	51,260	74,457	0	345,000	305,205	237,654	28.4%
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.	11,300	2,267	0	0	0	26,900	13,567	16,879	-19.6%
Total Expenditures (lines 14, 24-26, 29-31)	32.	2,704,178	851,458	669,166	493,728	73,357	5,656,681	4,791,887	4,120,593	16.3%

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		447,550											
Interest Income and Other Revenues		1,238											
Total Revenues (lines 1 and 2)		448,788											
Expenditures													
1000 Instruction			153,739	28,410	1,100	0	0	0	729,820	183,249	176,311	3.9%	
2100 Support Services - Students			1,600	321	0	0	0	0	0	1,921	0	0.0%	
2200 Support Services - Instructional Staff			0	0	0	0	0	0	0	0	0	0.0%	
2300 Support Services - General Administration			0	0	0	0	0	0	0	0	0	0.0%	
2500 Central Services			0	0	0	0	0	0	0	0	0	0.0%	
2300 Community Services Operations			0	0	0	0	0	0	0	0	0	0.0%	
4000 Facilities Acquisition and Construction			0	0	0	0	0	0	0	0	0	0.0%	
5000 Debt Service			0	0	0	0	0	0	0	0	0	0.0%	
Total Expenditures (lines 4-11)			155,339	28,731	1,100	0	0	0	729,820	185,170	176,311	5.0%	
Total Classroom Site Fund	280,185	448,738	155,339	28,731	1,100	0	0	0	729,820	185,170	176,311	3.0%	545,775

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)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	88,977	18,689			0	166,719	107,666	45,700	135.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	3,205	4,895			0	21,000	8,100	25,193	-67.8%
2300, 2400, 2500, 2900 Administration	0		71,812		0	0	15,000	71,812	11,713	513.1%
2600 Operation & Maintenance of Plant	0		16,523			0	20,000	16,523	10,539	56.8%
2700 Student Transportation	0		0			0	30,000	0	4,440	-100.0%
3000 Operation of Noninstructional Services	0		0			0	0	0	587	-100.0%
4000 Facilities Acquisition and Construction	0		0			0	0	0	0	0.0%
5000 Debt Service	0			32,207	2,849		148,120	35,056	163,223	-78.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	92,182	111,919		2,849	0	400,839	239,157	261,395	-8.5%

(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	400,839	239,156	0	0	0	0	75,000	9,066
6150 Classified Salaries	0	0	0	0	0	0	20,000	6,097
6200 Employee Benefits	0	0	0	0	0	0	10,000	1,223
6450 Construction Services	0	0	0	0	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	45,000	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	38,000	37,124	0	0	0	0	0	0
673X Vehicles	35,719	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	16,000	74,794	0	0	0	0	0	0
6831, 6832 Redemption of Principal	111,842	32,207	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	36,278	2,849	0	0	0	0	0	0
Total (lines 2-11)	237,839	146,974	0	0	0	0	75,000	7,320
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	0	0	0	0	0	0
New Construction	0	0	0	0	0	0	0	0
Other	237,839	146,974	0	0	0	0	75,000	7,320
Total (lines 13-15)	237,839	146,974	0	0	0	0	75,000	7,320

Funds 610, 630, 695, and 620

1. New construction cost per square foot

2. Land acquisition costs

\$ 0
\$ 0

CAPITAL ASSETS AS OF
JUNE 30, 2022

Land and Improvements	\$1,900,873	1.
Buildings and Improvements	\$20,496,597	2.
Furniture, Equipment, Vehicles, and Technology	\$3,908,483	3.
Construction in Progress	\$1,387,832	4.
Total	\$27,693,785	5.

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (22,532)	56,425	(33,698)	260,000	169,018	(168,823)
140-150 ESEA Title II - Prof. Development and Technology	2. (1,633)	2,244	(1,789)	40,000	4,710	(5,888)
160 ESEA Title IV - 21st Century Schools	3. 0	0	0	10,000	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5. 0	0	0	0	0	0
200 ESEA Title VII - Indian Education	6. 4,323	0	0	15,000	9,278	(4,955)
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. (10,068)	28,265	(10,589)	175,000	110,390	(102,782)
230 Johnson-O'Malley	9. (5,115)	0	0	4,500	1,548	(6,663)
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. (1,799)	6,605	(972)	16,000	8,643	(4,809)
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 46,194	25,814	0	25,000	515	71,493
374 E-Rate	15. (1,500)	0	0	2,000	17,567	(19,067)
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 1	0	0	0	0	1
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. (181,986)	61,674	(43,918)	1,300,000	703,905	(868,135)
Total Federal Project Funds (lines 1-17)	18. (174,115)	181,027	(90,966)	1,847,500	1,025,574	(1,109,628)
Total COVID-19 Federal Relief Funds included in lines above	19. 157,660	22,432	(45,556)		671,614	(537,078)
STATE PROJECTS						
400 Vocational Education	20. 0	3,962	0	10,000	3,962	0
410 Early Childhood Block Grant	21. 0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	22. 0	0	0	0	0	0
425 Adult Basic Education	23. 0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	24. 0	0	0	0	0	0
435 Academic Contests	25. 0	0	0	0	0	0
450 Gifted Education	26. 0	0	0	0	0	0
456 College Credit Exam Incentives	27. 300	0	0	0	0	300
457 Results-based Funding	28. 0	0	0	0	0	0
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. (61,974)	96,944	(5,800)	150,000	58,432	(23,462)
Total State Project Funds (lines 20-30)	31. (61,674)	100,906	(5,800)	160,000	62,394	(23,162)
Total Federal and State Projects (lines 18 and 31)	32. (235,789)	281,933	(96,766)	2,007,500	1,087,968	(1,132,790)

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
				ACTUAL	BUDGET	
OTHER FUNDS						
020 Instructional Improvement	52,910	17,274		25,000	0	70,184
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	19,270	3,732	0	5,000	0	23,002
515 Civic Center	23,698	18,682	0	10,000	772	41,608
520 Community School	214	56,432	0	12,000	51,959	4,687
525 Auxiliary Operations	79,370	164,652	0	115,000	171,533	72,489
526 Extracurricular Activities Fees Tax Credit	36,023	14,899	0	20,000	11,813	39,109
530 Gifts and Donations	25,614	505,481	0	500,000	4,321	526,774
535 Career & Technical Education Projects	143	735	0	5,000	0	878
540 Fingerprint	0	0	0	0	0	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	44,698	98	0	60,000	1,000	43,796
555 Textbooks	439	0	0	500	0	439
565 Litigation Recovery	26,189	59	0	35,000	0	26,248
570 Indirect Costs	0	0	96,765	40,000	30,987	65,778
575 Unemployment Insurance	0	0	0	0	0	0
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	2,386	8,219	0	10,000	2,000	8,605
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	0	0	0	0	0	0
596 Career Technical Education	71,767	67,334	0	45,000	31,191	107,910
597 Arizona Industry Credentials Incentive	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	0	0	0	0	0	0
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	42,757	41,225	47,003	130,985	130,985	0
686 Emergency Deficiencies Correction	(17,740)	0	0	140,000	0	(17,740)
691 Building Renewal Grant	(255,583)	623,159	0	1,600,000	1,385,146	(1,017,570)
695 New School Facilities	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	30,849	50,130	0	60,000	42,098	38,881
Other	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance 950	0	0	0	0	0	0
955 Intergovernmental Agreements	0	0	0	0	0	0
9__ OPEB 320	0	0	0	0	0	0
9__ 330	0	0	0	0	0	0

(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	25,000	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	25,000	0
Total Expenditures from accounting data		0

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

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		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

DISTRICT NAME Joseph City Unified School District

COUNTY Navajo

CTDS NUMBER 090202000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$0	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	0	3.
4. Bonds Outstanding, June 30, 2022	\$0	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	\$120,308,968	Tax Rate	3.6003
b. Secondary	\$120,308,968	Tax Rate	0.5224
2. Number of Schools			3
3. Actual Days in Session			148
4. Area of School District (Square Miles)			480

(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)	\$2,675,782
2. Classroom Supplies (Function 1000, Object Code 6600)	\$176,879
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$803,723
4. Support Services—Students (Function 2100)	\$573,862
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,150,632
6. Total Current Expenditures	\$6,380,878
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$628,193
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$5,752,685

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)

\$0

G. Cash and Investments held at June 30, 2022

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$275,338

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

1. Average salary of all teachers employed in FY 2022	\$54,473
2. Average salary of all teachers employed in FY 2021	\$49,916
3. Increase in average teacher salary from prior year	\$4,557
4. Percentage increase	9.1%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$44,654
6. Total percentage increase in average teacher salary since FY 2018	22.0%

I. Other long-term debt

1. Principal (object 6832)	\$127,117
2. Interest (object 6842)	\$38,924
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No

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	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	599,794	468,278
2. Gifted Education	0	0
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
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)	85,000	103,571
9. Total (lines 1-8)	684,794	571,849
10. IEP required pupil transportation costs coded within Program 400	0	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.	6350	26,000
2.	6330	19,500
	0	0

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

Actual Expenditures made in FY 2022

\$ 0

F. TUITION

Type 03 Districts Only

- 1. Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- 2. Tuition to Other Arizona Districts for all other students (object 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 (object 6562)

Non-Type 03 Districts

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

All Districts

- 7. Tuition to Private Schools (object 6563)
- 8. Tuition to Ed Services/Coops/IGAs (object 6564)
- 9. Tuition Other (object 6569) (1)
- 10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

090202000

I certify that the Annual Financial Report of Joseph City Unified School District, Navajo County, for fiscal year 2022 was approved by the Governing Board on October 12, 2022, and that the complete Annual Financial Report may be reviewed by contacting Steven Mills at the District Office, telephone 928-288-3307, during normal business hours.

Avg. Daily Membership

2021

2022

Attending

422.140

428.144

2022 Tax Rates:

Primary
3.6003

Secondary
0.5224

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				4,599,987	3,901,266	
Special Education				684,794	571,849	
Pupil Transportation				345,000	305,205	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				26,900	13,567	
Maintenance and Operation Total	639,953	4,649,580	(47,003)	5,656,681	4,791,887	450,643
Classroom Site Funds	280,185	448,758		729,820	185,170	543,773
Instructional Improvement	52,910	17,274		25,000	0	70,184
Unrestricted Capital Outlay	54,394	346,515	0	400,839	239,157	161,752
Adjacent Ways	93,150	49,701	0	75,000	9,066	133,785
Bond Building	0	0	0	0	0	0
Other Capital Funds	42,757	41,225	47,003	130,985	130,985	0
New School Facilities	0	0		0	0	0
Federal Projects	(174,115)	181,027	(90,966)	1,847,500	1,025,574	(1,109,628)
State Projects	(61,674)	100,906	(5,800)	160,000	62,394	(28,962)
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	19,270	3,732	0	5,000	0	23,002
Food Service	(17,919)	440,672	0	300,000	333,850	88,903
Civic Center	23,698	18,682	0	10,000	772	41,608
Community School	214	56,432	0	12,000	51,959	4,687
Auxiliary Operations	79,370	164,652	0	115,000	171,533	72,489
Extracurricular Activities Fees	36,023	14,899	0	20,000	11,813	39,109
Gifts and Donations	25,614	505,481	0	500,000	4,321	526,774
Career & Technical Education Projects	143	735	0	5,000	0	878
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	44,698	98	0	60,000	1,000	43,796
Textbooks	439	0	0	500	0	439
Litigation Recovery	26,189	59	0	35,000	0	26,248
Indirect Costs	0	0	96,765	40,000	30,987	65,778
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	2,386	8,219	0	10,000	2,000	8,605
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	71,767	67,334	0	45,000	31,191	107,910
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Emergency Deficiencies Correction	(17,740)	0	0	140,000	0	(17,740)
Building Renewal Grant	(255,583)	623,159	0	1,600,000	1,385,146	(1,017,570)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	30,849	50,130		60,000	42,098	38,881
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

DISTRICT NAME Joseph City Unified School District

COUNTY Navajo

CTDS NUMBER 090202000

FOOD SERVICE

FUND 510	
ACTUAL	
1.	(17,919) 1.
2.	199 2.
3.	37,800 3.
4.	0 4.
5.	402,673 5.
6.	0 6.
7.	440,672 7.
8.	0 8.
9.	422,753 9.

BEGINNING FUND BALANCE (1) REVENUES

1500 Investment Income 2.

1600 Food Service 3.

Other Local 4.

4500 Restricted Revenue Rec. from Fed. Gov. 5.

4900 Revenue for/on Behalf of the District 6.

TOTAL REVENUE (lines 2-6) 7.

5000 Other Financing Sources and Fund Transfers-Ir 8.

TOTAL AVAILABLE (lines 1, 7, and 8) 9.

A. Number of operating months 12

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
B. Number of Meals Served				
1. Served at District Locations				
a. Reimbursable Meals Only	63,325.00	46,071.00	0.00	0.00
b. Program Adults/Adult Workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00
2. Served at Other Locations				
a. Reimbursable Meals Only	0.00	0.00	0.00	0.00
b. Program Adults/Adult Workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	0.00	0.00
5. Paid lunch	2.95	3.00	3.00	0.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special Milk Program	
Charge to children per 1/2 pint milk unit	\$0.00
Number of 1/2 pint milk units served to children	0

EXPENDITURES

6150 Classified Salaries

6200 Employee Benefits

6400 Purchased Property Services

6570 Food Service Management

6591 Services Purchased from Other AZ Districts

6610 General Supplies (Nonfood Items)

6620 Energy

6631 USDA Commodities (Excluding Freight)

6632 USDA Commodities (Freight Only)

6633 Other Food

6634 Storage Costs for USDA Commodities

6700 Property (Excluding 6731-39)

6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000

6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more

Other Expenditures - Dues and Fees

TOTAL EXPENDITURES (lines 10-24)

6910 Indirect Costs Transfers-Out

6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)

TOTAL EXPENDITURES & OTHER USES (lines 25-27)

ENDING FUND BALANCE (line 9 minus line 28) (1)

F. Services purchased from the M&O Fund to repair and maintain food service property owned, rented, or used by the district (function 2600).

6400 Purchased Property Services 1,801

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	0	7,123	0
11.	0	1,392	0
12.	0	1,801	0
13.	333,248	0	
14.	0	0	
15.	0	0	0
16.	0	0	
17.	8		
18.	0		
19.	0		
20.	0		
21.			0
22.	0		
23.	0		
24.	594	0	0
25.	300,000	333,850	10,315
26.	0		
27.	0		
28.		333,850	
29.		88,902	

E. Detail of Food Service Management Company Expenditures

Classified Salaries	107,416
Employee Benefits	22,415
Supplies and Materials (Nonfood)	12,867
Food	154,957
Management Fee	7,008
Other	28,585
Total (must equal total of amounts on line 13 above)	333,248

\$0 at 7/1/21 or \$0 at 6/30/22, as applicable.

FY 2021 ANNUAL FINANCIAL REPORT
School District K-3 Reading Program A.R.S. §15-211 (B)

DUE DATE: October 1, 2021

Maintenance & Operation Fund	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	TOTALS			% Increase/ Decrease in Actual
						FY 2021 Budget	FY 2021 Actual	Prior Year Actual	
Expenditures									
Funding Generated by the K-3 Support Level Weight									
1000 Instruction	20,553	5,138				30,081	25,691	28,946	-11.2%
2000 Support Services									
2100 Students						0	0	0	0.0%
2200 Instruction						0	0	0	0.0%
2300 General Administration						0	0	0	0.0%
2400 School Administration						0	0	0	0.0%
2500 Central Services						0	0	0	0.0%
2600 Operation & Maintenance of Plant						0	0	0	0.0%
2700 Student Transportation						0	0	0	0.0%
2900 Other						0	0	0	0.0%
3000 Operation of Noninstructional Services						0	0	0	0.0%
Total (lines 1-10)	20,553	5,138	0	0	0	30,081	25,691	28,946	-11.2%
550 K-3 Reading Program									
1000 Instruction	14,100	2,780				26,872	16,879	22,174	-23.9%
2000 Support Services									
2100 Students						0	0	0	0.0%
2200 Instruction						0	0	0	0.0%
2300 General Administration						0	0	0	0.0%
2400 School Administration						0	0	0	0.0%
2500 Central Services						0	0	0	0.0%
2600 Operation & Maintenance of Plant						0	0	0	0.0%
2700 Student Transportation						0	0	0	0.0%
2900 Other						0	0	0	0.0%
3000 Operation of Noninstructional Services						0	0	0	0.0%
Total (lines 12-21) (should agree to AFR, page 2, line 32)	14,100	2,780	0	0	0	26,872	16,879	22,174	-23.9%

Unrestricted Capital Outlay Fund	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
							FY 2021 Budget	FY 2021 Actual	Prior Year Actual	
Expenditures										
Funding Generated by the K-3 Support Level Weight										
1000 Instruction							0	0	0	0.0%
2000 Support Services							0	0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0	0.0%
5000 Debt Service							0	0	0	0.0%
Total (lines 23-27)	0	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program										
1000 Instruction							0	0	0	0.0%
2000 Support Services							0	0	0	0.0%
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition & Construction							0	0	0	0.0%
5000 Debt Service							0	0	0	0.0%
Total (lines 29-33) (should agree to AFR, page 4, footnote (2))	0	0	0	0	0	0	0	0	0	0.0%