

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTDS NUMBER 100201000



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]
10-06-2022
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10-06-2022
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10-06-2022

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10-06-2022
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10-06-2022
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10-06-2022

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on
October 7, 2022 contain(s) the data for the AFR described above.

Date
[Signature]
Superintendent Signature

Dr. Gabriel Trujillo
Superintendent (Typed Name)

Ricky Hernandez
District Contact Employee

[Signature]
Business Manager Signature

Ricky Hernandez
Business Manager (Typed Name)

520-225-6493
Telephone Number

ricky.hernandez@tusd1.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 316,507,866
2. Classroom Site Funds (from page 3, line 13)	\$ 31,713,694
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 24,051,421

DISTRICT NAME Tucson Unified School DistrictCOUNTY PimaCTDS NUMBER 100201000**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) 1940 - GPLET; 1980 - Refunds from Prior Year

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)**

Ref: 8-22 Arizona Department of Education and Auditor General

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 25,778,833	5,568,987	1,177,704	0	9,692,345
2. 165,849,291	15,695,501	991,990		17,167,341
3. 0				
4. 779	0	0		387,798
5. 0	0			0
6. 0	0			0
7. 0	0			0
8. 0	0			0
9. 0	0			0
10. 0	0			0
11. 0	0			0
12. 0	0			0
13. 0	0			0
14. 0	0			0
15. 0	0			0
16. 0	0			0
17. 0	0			0
18. 40,988	25,112	6,828	0	35,282
19. 505,890	7,255	0	0	0
20. 166,396,948	15,727,868	998,818	0	17,590,421
21. 0	0			
22. 11,258,757	833,131			
23. 0	0			
24. 0				
25. 11,258,757	833,131			
26. 2,768,278	0			
27. 111,482,544	8,118,646			
28. 25,419,507	1,848,899			
29. 0				0
30. 139,670,329	9,967,545			0
31. 0				
32. 0				
33. 0				
34. 0				
35. 0				
36. 0				0
37. 0				0
38. 317,326,035	26,528,544	998,818	0	17,590,421
39. 0			0	0
40. 0	0	0	0	390,480
41. 0	0	0	0	
42. 343,104,867	32,097,531	2,176,522	0	27,673,245
43. 316,507,866	24,051,421	10,992	0	16,862,621
44. 0	0	0	0	0
45. 316,507,866	24,051,421	10,992	0	16,862,621
46. 26,597,001	8,046,110	10,320,322	0	10,810,624

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$20,000 at 7/1/21.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$316,428

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$20,000 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$4,591,750

DISTRICT NAME Tucson Unified School District

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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.	64,160,704	20,680,719	1,396,487	1,059,087	177,850	102,324,972	87,474,847	76,043,368	15.0%	1.
2000 Support Services											
2100 Students	2.	11,808,515	4,021,344	644,247	64,607	32,031	14,363,391	16,570,743	15,738,539	5.3%	2.
2200 Instructional Staff	3.	5,721,423	1,810,632	1,044,685	36,273	8,893	6,833,062	8,621,907	7,693,810	12.1%	3.
2300 General Administration	4.	1,392,101	379,450	277,978	19,334	52,485	2,169,966	2,121,348	2,327,477	-8.9%	4.
2400 School Administration	5.	14,459,191	4,348,869	842,620	61,434	2,109	19,011,143	19,714,224	18,931,352	4.1%	5.
2500 Central Services	6.	5,045,862	1,521,797	2,267,089	44,897	19,511	10,076,054	8,899,157	8,159,791	9.1%	6.
2600 Operation & Maintenance of Plant	7.	18,355,573	5,943,562	10,748,737	16,068,411	15,466	55,518,274	51,131,749	46,345,475	10.3%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0	0	212,005	269,444	0	0	481,449	447,612	7.6%	9.
610 School-Sponsored Cocurricular Activities	10.	297,813	88,595	5,852	51,173	87	625,254	443,520	348,847	27.1%	10.
620 School-Sponsored Athletics	11.	1,827,219	468,710	106,727	23,717	117,727	2,888,384	2,544,100	2,220,289	14.6%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	8,536	0	0	0	8,536	0	--	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	123,068,400	39,263,678	17,554,965	17,698,378	426,159	213,810,500	198,011,579	178,256,560	11.1%	14.
200 and 300 Special Education											
1000 Instruction	15.	26,718,846	9,374,038	1,147,541	5,313	0	42,247,893	37,245,738	34,770,625	7.1%	15.
2000 Support Services											
2100 Students	16.	8,036,191	2,374,027	1,114,874	18,709	0	13,478,873	11,543,801	11,923,928	-3.2%	16.
2200 Instructional Staff	17.	742,071	229,051	786,866	29,260	1,438	1,966,620	1,788,686	1,795,893	-0.4%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	123,946	37,214	0	71	0	0	161,231	149,273	8.0%	19.
2500 Central Services	20.	10,504	2,363	20,782	6,130	800	114,524	40,578	100,890	-59.8%	20.
2600 Operation & Maintenance of Plant	21.	34,576	8,295	47,698	6,265	0	121,347	96,835	101,814	-4.9%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	35,666,135	12,024,987	3,117,761	65,748	2,238	57,929,257	50,876,869	48,842,423	4.2%	24.
400 Pupil Transportation	25.	4,842,431	1,582,109	1,407,054	1,153,658	197,422	11,364,181	9,182,674	6,924,403	32.6%	25.
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	36,406,457	11,240,287	4,656,970	1,754,503	262,133	57,153,032	57,559,560	58,784,072	-2.1%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	3,656	0		3,656	0	--	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	577,750	120,446	50,930	0	0		749,126	761,320	-1.6%	28.
Subtotal (lines 27 and 28)	29.	577,750	120,446	50,930	3,656	0	767,410	752,783	761,320	-1.1%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	50,990	8,256	49,525	15,629	0	184,275	124,401	32,042	288.2%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	200,612,165	64,239,763	26,837,205	20,691,572	887,953	341,208,655	316,507,866	293,600,820	7.8%	32.

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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.	35,377,128											
Interest Income and Other Revenues	2.	12,779											
Total Revenues (lines 1 and 2)	3.	35,389,907											
Expenditures													
1000 Instruction	4.		24,687,778	5,282,082	364,450	0	0	0	35,483,326	30,334,310	21,612,359	40.4%	
2100 Support Services - Students	5.		783,688	161,890	5,781	0	0	0	1,181,876	951,360	2,776	34170.9%	
2200 Support Services - Instructional Staff	6.		321,795	101,476	4,753	0		0	337,848	428,024	152,728	180.3%	
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.		25,793,261	5,545,449	374,984	0	0	0	37,003,050	31,713,694	21,767,863	45.7%	
Total Classroom Site Fund	13.	3,336,023	35,389,907	25,793,261	374,984	0	0	0	37,003,050	31,713,694	21,767,863	45.7%	7,012,236

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UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	271,080	5,952,253	2,047,194				8,067,884	8,270,526	6,663,692	24.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	207,424	511	1,732,940				2,308,305	1,940,874	1,390,242	39.6%
2300, 2400, 2500, 2900 Administration	4.	32,071		5,094,699		16,660	92,458	6,725,087	5,235,888	1,831,182	185.9%
2600 Operation & Maintenance of Plant	5.	468,354		658,569				1,688,255	1,126,923	544,503	107.0%
2700 Student Transportation	6.	3,634		81,916				107,816	85,550	33,923	152.2%
3000 Operation of Noninstructional Services	7.			0				0	0	728	-100.0%
4000 Facilities Acquisition and Construction	8.			244,451			7,147,209	17,555,300	7,391,660	994,345	643.4%
5000 Debt Service	9.						645,734	662,394	0	662,393	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	982,561	5,952,764	9,859,769	0	16,660	7,239,667	37,115,041	24,051,421	12,121,008	98.4%

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

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

Budget \$1,937,070 Actual \$1,935,069

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.	37,115,041	15,176,278	0	0	0	0	0	10,992
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.	2,391,765	502,418	0	0	0	0	2,000,000	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	2,506,455	2,450,438	0	0	0	0	0	0
673X Vehicles	8.	178,500	635,144	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	9,219,119	6,773,716	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	645,734	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	16,660	662,394	0	0	0	0	0	0
Total (lines 2-11)	12.	14,958,233	11,024,110	0	0	0	0	2,000,000	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	500,000	140,263	0	0			1,800,000	0
New Construction	14.	0	0	0	0	0	0	200,000	0
Other	15.	14,458,233	10,883,847	0	0	0	0	0	0
Total (lines 13-15)	16.	14,958,233	11,024,110	0	0	0	0	2,000,000	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ 0

2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF
JUNE 30, 2022

Land and Improvements	\$93,210,465	1.
Buildings and Improvements	\$916,163,166	2.
Furniture, Equipment, Vehicles, and Technology	\$79,872,128	3.
Construction in Progress	\$9,118,072	4.
Total	\$1,098,363,831	5.

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FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

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

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(1,806,054)	25,638,750	(865,470)	30,951,272	26,813,721	(3,846,496)
2.	(312,924)	3,217,149	(107,366)	3,662,626	2,502,635	294,224
3.	(854,005)	3,990,637	(132,332)	6,885,290	3,924,880	(920,580)
4.	(33,992)	0	0	0	0	(33,992)
5.	1,183	657,848	(23,485)	1,235,407	680,029	(44,482)
6.	56,049	389,082	(5,515)	441,567	380,318	59,298
7.	0	0	0	0	0	0
8.	6,467	9,052,824	(313,729)	15,901,592	8,943,844	(198,282)
9.	3,094	45,474	(1,622)	140,871	75,466	(28,520)
10.	0	0	0	0	0	0
11.	0	11,926	(406)	164,291	11,521	406
12.	125,865	2,814,090	(35,210)	3,835,783	3,315,523	(410,777)
13.	26,167	2,814,090	(1,141)	101,368	99,477	2,739,640
14.	7,609,486	4,668,654	0	1,037,908	917,480	11,360,660
15.	(3)	528,390	0	0	528,390	(3)
16.	1,745,034	997,287	0	1,471,818	1,189,539	1,552,782
17.	3,914,533	56,910,505	(543)	246,543,191	75,760,468	(14,935,973)
18.	10,480,900	111,736,709	(1,486,819)	312,372,984	125,143,292	(4,412,502)
19.	3,833,314	54,537,377	(6,181)		74,589,004	(16,224,494)
20.	(617)	315,622	0	316,268	315,622	(617)
21.	(404)	415,342	1,458,704	1,458,704	(1,049,195)	1,464,133
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	1,509,439	0	(1,458,704)	178,494	1,458,706	50,733
25.	0	0	0	0	0	0
26.	1,217,814	724,296	0	1,942,110	1,921,443	20,666
27.	232,355	345,450	0	412,995	343,798	234,007
28.	2,118,054	1,783,789	0	1,238,786	1,481,683	2,420,160
29.	0	0	0	0	0	0
30.	17,623	646,040	(6,206)	1,517,057	616,930	46,733
31.	5,094,264	4,230,539	(6,206)	7,064,414	5,088,988	4,235,816
32.	15,575,165	115,967,248	(1,493,024)	319,437,398	130,232,280	(176,686)

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
0	865,470
0	107,366
0	132,332
0	0
0	23,485
0	5,515
0	0
0	313,729
0	1,622
0	0
0	406
0	35,210
0	1,141
0	0
0	0
0	543

19. 0 6,181 19.

OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
0	0
1,458,704	0
0	0
0	0
0	1,458,704
0	0
0	0
0	0
0	0
0	0
(0)	6,206

(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.

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		BEGINNING FUND BALANCE	REVENUE'S ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS ACTUAL	EXPENDITURES		ENDING FUND BALANCE
					BUDGET	ACTUAL	
		ACTUAL					ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	113,846	1,586,458	0	1,900,000	1,273,816	426,588
050 County, City, and Town Grants	2.	1,623	6	0	1,587	640	989
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	1	0	0	0	0	0
500 School Plant	5.	3,309,506	251,020	0	2,407,531	1,446,137	2,094,388
513 Civic Center	6.	2,673,106	1,230,322	0	3,283,533	417,413	3,458,015
520 Community School	7.	390,781	3,479,791	0	5,383,093	2,759,471	1,111,101
525 Auxiliary Operations	8.	2,538,530	2,006,696	0	3,573,457	883,607	3,661,619
526 Extracurricular Activities Fees Tax Credit	9.	7,325,480	2,030,367	0	8,751,225	1,352,770	8,003,076
530 Gifts and Donations	10.	2,234,033	5,777,671	0	3,210,319	6,939,680	1,072,024
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	1,700	0	25,000	1,700	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	368,058	191,714	0	372,648	108,245	451,507
555 Textbooks	15.	77,216	33,676	0	96,626	6,375	104,517
565 Litigation Recovery	16.	(33,869)	13,221	0	0	0	(22,649)
570 Indirect Costs	17.	2,088,411	7,930	2,505,228	3,107,994	2,805,809	1,795,760
575 Unemployment Insurance	18.	2,083,180	1,124,642	0	3,930,000	82,953	3,125,769
580 Tencherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	6,919	117,109	0	0	117,310	6,718
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.	2,187,370	2,830,850	0	5,858,751	4,884,724	133,496
597 Arizona Industry Credentials Incentive	24.	0	72,490	0	0	72,490	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.	22,407	92	0	0	0	22,500
665 Energy and Water Savings	28.	2,150,615	758,795	2,386,737	2,835,148	2,835,318	2,460,830
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renovation Grant	30.	(17,819)	5,777,671	0	21,030,348	6,939,680	(1,179,825)
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.	1,761,910	1,230,616	0	1,978,114	1,121,134	1,871,392
Other 276, 286, 852	34.	3,410,307	3,720,433	0	5,281,619	2,074,057	5,056,683
INTERNAL SERVICE FUNDS 950-989							
950 Self Insurance	1.	18,247,365	37,608,904	0	32,562,000	35,475,813	20,380,456
955 Intergovernmental Agreements	2.	283,376	317,000	0	90,300	450,843	149,533
961 OPEB	320	3,037,831	936,849	0	3,143,769	526,360	3,448,320
95X 951, 952, 953	330	326,471	315,160	0	511,089	244,768	396,863

(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		0	0
Class Size Reduction		0	0
Dropout Prevention Programs		0	0
Instructional Improvement Programs		1,900,000	1,273,816
Total Expenditures (lines 1-4)		1,900,000	1,273,816
Total Expenditures from accounting data			1,273,816

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			72,490
Career exploration			0
Total Expenditures (lines 1-5)		0	72,490
Total Expenditures from accounting data			72,490

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6000	
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.
5.	5.	5.
6.	6.	6.
7.	7.	7.
8.	8.	8.
9.	9.	9.
10.	10.	10.
11.	11.	11.
12.	12.	12.
13.	13.	13.
14.	14.	14.
15.	15.	15.
16.	16.	16.
17.	17.	17.
18.	18.	18.
19.	19.	19.
20.	20.	20.
21.	21.	21.
22.	22.	22.
23.	23.	23.
24.	24.	24.
25.	25.	25.
26.	26.	26.
27.	27.	27.
28.	28.	28.
29.	29.	29.
30.	30.	30.
31.	31.	31.
32.	32.	32.
33.	33.	33.
34.	34.	34.

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	1,586,458
6	0
0	0
0	0
0	0
250,941	16,078
9,226	1,221,096
1,405,054	2,074,737
470,786	1,535,910
0	2,030,367
4,982,369	795,302
(175)	175
0	1,700
0	0
0	191,714
16,204	17,472
0	13,221
7,930	0
7,540	1,117,101
0	0
539	116,570
0	0
0	0
2,836,789	4,060
72,490	0
0	0
92	0
751,364	7,531
0	0
2,616,911	3,160,760
0	0
0	0
115,755	1,114,860
3,720,433	0

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTDS NUMBER 100201000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$100,605,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(12,265,000)	3.
4. Bonds Outstanding, June 30, 2022	\$88,340,000	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	\$3,761,018,262	Tax Rate 3.9489
b. Secondary	\$4,308,913,329	Tax Rate 2.1543
2. Number of Schools		88
3. Actual Days in Session		180
4. Area of School District (Square Miles)		230

(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)	\$266,306,543
2. Classroom Supplies (Function 1000, Object Code 6600)	\$16,464,121
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$46,450,110
4. Support Services—Students (Function 2100)	\$46,378,476
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$141,960,496
6. Total Current Expenditures	\$517,559,746
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$123,953,753
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$393,605,993

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)	\$964,446
---	-----------

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	\$115,218,683

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

1. Average salary of all teachers employed in FY 2022	\$48,479
2. Average salary of all teachers employed in FY 2021	\$46,634
3. Increase in average teacher salary from prior year	\$1,845
4. Percentage increase	4.0%

Comments on Average Salary Calculation (Optional):

Open positions for non-Return to Work employees on TDR-A 9.5-month work calendar
Base salary + \$5600 Supplemental Base/Menu (Fund 012 Performan Pay is not included)

5. Average salary of all teachers employed in FY 2018	\$41,495
6. Total percentage increase in average teacher salary since FY 2018	16.8%

I. Other long-term debt

1. Principal (object 6832)	\$2,739,824
2. Interest (object 6842)	\$821,688
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	Yes

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTDS NUMBER 100201000

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

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

1. Quantitative Reasoning

2. Verbal Reasoning

3. Nonverbal Reasoning

4. Total Duplicated Enrollment (lines 1-3)

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1.	0	12	25	36	29	49	29	30	16	10	3	1	1	241
2.	0	5	19	17	23	34	13	27	23	9	4	3	0	177
3.	3	32	99	112	83	137	74	79	92	53	18	6	3	791
4.	3	49	143	165	135	220	116	136	131	72	25	10	4	1,209

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

1. Total All Disability Classifications

2. Gifted Education

3. Remedial Education

4. ELL Incremental Costs

5. ELL Compensatory Instruction

6. Vocational and Technological Education (non-CTED)

7. Career Education

8. Career Technical Education (CTED programs in 300 range)

9. Total (lines 1-8)

PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
47,655,342	41,482,976	1.
1,435,321	1,547,542	2.
0	0	3.
7,134,975	5,927,305	4.
0	0	5.
1,866,930	1,919,046	6.
0	0	7.
0	0	8.
58,092,568	50,876,869	9.

10. IEP required pupil transportation costs

coded within Program 400

4,865,439	1,521,021	10.
-----------	-----------	-----

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

Actual Expenditures for all Gifted Programs:

K-8 \$ 3,059,220

9-12 \$ 60,464

Total \$ 3,119,684

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund

6350

2. Federal Audit Expenditures - All Funds

6330

BUDGET	ACTUAL	
130,600	131,800	1.
0	0	2.

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

Actual Expenditures made in FY 2022

\$ 0

F. TUITION**Type 03 Districts Only**

1. Tuition to Other Arizona Districts

for **high school students only** (objects 6561 & 6565)

2. Tuition to Other Arizona Districts

for all other students (objects 6561)

3. Tuition to Out-of-State Districts

for **high school students only** (objects 6562 & 6565)

4. Tuition to Out-of-State Districts

for all other students (objects 6562)

Non-Type 03 Districts

5. Tuition to Other Arizona Districts (object 6561)

6. Tuition to Out-of-State Districts (object 6562)

All Districts

7. Tuition to Private Schools (object 6563)

8. Tuition to Ed Services/Coops IGAs (object 6564)

9. Tuition Other (object 6569) (1)

10. Total (lines 1-9)

Tuition Expenditures				
Operations	Capital	Debt	Total	
0	0	0		1.
0	0			2.
0	0	0		3.
0	0			4.
266,787	0		266,787	5.
0	0			6.
0	0			7.
0	0			8.
0	0			9.
266,787	0	0	266,787	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.

DISTRICT NAME Tucson Unified School District

COUNTY Pima

CTDS NUMBER 100201000

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)	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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	Total
1000 Instruction	177,661,351	52,690,290	8,667,209	16,955,179	27,688,061	511,840				310,866	0	284,484,796
2000 Support Services												
2100 Students	32,135,768	9,927,955	3,071,595	292,215	1,034,469	40,737				311,638	0	46,814,378
2200 Instructional Staff	23,318,198	6,924,322	6,804,716	549,052	1,604,199	134,357				1,835	100	39,336,779
2300 General Administration	1,916,120	537,983	919,676	24,829	52,434	19,878	0			800	0	3,471,721
2400 School Administration	15,410,970	4,570,486	904,001	91,123	937,945	2,109				6,789	0	21,923,423
2500, 2900 Central Services, Other	8,877,527	4,490,534	3,993,446	172,638	5,058,402	24,396			0	120,895	0	22,737,838
2600 Operation and Maintenance of Plant	20,628,079	6,507,580	12,557,510	16,963,747	2,622,455	2,447				1,485	0	59,283,303
2700 Student Transportation	10,039,849	3,228,420	2,825,192	2,308,121	6,830,427	0				(165,144)		25,066,866
3000 Operation of Noninstructional Services												
3100 Food Service Operations	5,922,051	1,910,824	926,475	9,537,788	284,452	5,640				25,716	0	18,612,946
3200 Enterprise Operations	0	0	0	0	0	0	0	0	0	0	0	0
3300 Community Services Operations											3,744,534	3,744,534
3400 Bookstore Operations	65,320	13,030	3,524	11,703	9,403	0				0	0	102,980
Total (lines 1-12)	295,975,235	90,801,423	40,673,343	46,906,395	46,122,248	741,403	0	0	0	614,880	3,744,634	525,579,563
From Federal Funds	56,993,278	15,907,705	11,197,519	19,063,477	32,651,126	11,349	0	0	0	53,451	0	135,877,904
From State and Local Sources	238,981,957	74,893,719	29,475,824	27,842,918	13,471,122	730,055	0	0	0	561,430	3,744,634	389,701,659
4000 Facilities Acquisition and Construction	0	0	17,442,936	0	742,070	0				0	0	18,185,006
5000 Debt Service								15,004,824	0		0	15,004,824

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)	103,553,985	3,686,618	1,118,755	119,262
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	19,813,694	602,980	235,762	2,225
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	3,080,471	138,192	28,507	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	22,876,243	695,353	283,991	10,421
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,789,128	121	21,680	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	12,872,254
7. Number of FTE-Certified Teachers	2,258
8. Number of FTE-Contract Teachers	20

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

1. 6410-6411 Utility Services	4,173,201
2. 6620-6629 Energy	14,072,724

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	1,402,234
2. ESEA Title IV - 21st Century Community Learning Centers	2,588,403
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	42,539	5,384,819	5,427,357
4. Total (lines 1-3)	42,539	5,384,819	5,427,357

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	738,181
4. Total (lines 1-3)	738,181
5. 6450 Construction	17,187,442

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

1. 6340 Technical Services	669,615
2. 6432 Technology-Related Repairs and Maintenance	1,074,979
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	2,188,560
5. 6650 Supplies-Technology-Related	1,540,219
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	25,226,372
7. Subtotal (Lines 1-6)	30,699,744
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	4,647,485

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

1. 2210 Improvement of Instruction	22,775,634
2. 2220 Library/Media Services	3,147,032

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

100201000

I certify that the Annual Financial Report of Tucson Unified School District, Pima

Avg. Daily Membership

2021

2022

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 Ricky Hernandez at the District Office, telephone (520) 225-6493, during normal business hours.

Attending

39,321.966

39,335.473

2022 Tax Rates:

Primary

Secondary

3.9489

2.1543

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				213,810,500	198,011,579	
Special Education				57,929,257	50,876,869	
Pupil Transportation				11,364,181	9,182,674	
Desegregation				57,153,032	57,559,560	
Dropout Prevention Programs				767,410	752,783	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				184,275	124,401	
Maintenance and Operation Total	25,778,833	317,326,035	0	341,208,655	316,507,866	26,597,001
Classroom Site Funds	3,336,023	35,389,907		37,003,050	31,713,694	7,012,236
Instructional Improvement	113,946	1,586,458		1,900,000	1,273,816	426,588
Unrestricted Capital Outlay	5,568,987	26,528,544	0	37,115,041	24,051,421	8,046,110
Adjacent Ways	1,177,704	998,818	0	0	10,992	2,165,529
Bond Building	0	0	0	#REF!	0	0
Other Capital Funds	2,173,023	758,887	2,386,737	2,835,148	2,835,318	2,483,329
New School Facilities	0	0		0	0	0
Federal Projects	10,480,900	111,736,709	(1,486,819)	312,372,984	125,143,292	(4,412,502)
State Projects	5,094,264	4,230,539	(6,206)	7,064,414	5,088,988	4,229,610
County, City, and Town Grants	1,623	6	0	1,587	640	989
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	1	0	0	0	0	1
School Plant Fund	3,309,506	231,020	0	2,407,531	1,446,137	2,094,388
Food Service	3,098,978	0	0	0	0	3,098,978
Civic Center	2,675,106	1,230,322	0	3,283,233	417,413	3,488,015
Community School	390,781	3,479,791	0	5,383,093	2,759,471	1,111,101
Auxiliary Operations	2,538,530	2,006,696	0	3,573,457	883,607	3,661,619
Extracurricular Activities Fees	7,325,480	2,030,367	0	8,751,225	1,352,770	8,003,076
Gifts and Donations	2,234,033	5,777,671	0	3,210,319	6,939,680	1,072,024
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	0	1,700	0	25,000	1,700	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	368,038	191,714	0	372,648	108,245	451,507
Textbooks	77,216	33,676	0	96,626	6,375	104,517
Litigation Recovery	(35,869)	13,221	0	0	0	(22,649)
Indirect Costs	2,088,411	7,930	2,505,228	3,107,994	2,805,809	1,795,760
Unemployment Insurance	2,083,180	1,124,642	0	3,930,000	82,053	3,125,769
Teacherage	0	0	0	0	0	0
Insurance Refund	6,919	117,109	0	0	117,310	6,718
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	2,187,370	2,830,850	0	5,858,751	4,884,724	133,496
Arizona Industry Credentials Incentive	0	72,490	0	0	72,490	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	9,692,345	17,590,421	390,480	#REF!	16,862,621	10,810,624
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(17,819)	5,777,671	0	21,030,348	6,939,680	(1,179,828)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	1,761,910	1,230,616		1,978,114	1,121,134	1,871,392
Self-Insurance	18,247,365	37,608,904	0	32,562,000	35,475,813	20,380,456
Intergovernmental Agreements	283,376	317,000	0	90,200	450,843	149,533
OPEB	3,037,831	936,849	0	3,143,769	526,360	3,448,320
Other Funds	3,736,777	4,035,593	0	5,792,708	2,318,824	5,453,546