



### 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

\_\_\_\_\_  
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\_\_\_\_\_  
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SIGNATURE/DATE

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The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/12/2023 contain(s) the data for the AFR described above.  
Date

Superintendent Signature

Shad Housley  
Superintendent (Typed Name)

District Contact Employee

Business Manager Signature

Nicolette C. Gardner  
Business Manager (Typed Name)

928-537-5463  
Telephone Number

ngardner@vernon.k12.az.us  
Email

TOTAL EXPENDITURES BY FUND

|  |    |                  |
|--|----|------------------|
| 1. Maintenance & Operation (from page 2, line 32)              | \$ | <u>1,983,906</u> |
| 2. Classroom Site Funds (from page 3, line 13)                 | \$ | <u>93,963</u>    |
| 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) | \$ | <u>52,477</u>    |

**FOOD SERVICE**

**BEGINNING FUND BALANCE (1) REVENUES**

1500 Investment Income  
 1600 Food Service  
 Other Local \_\_\_\_\_  
 4500 Restricted Revenue Rec. from Fed. Gov.  
 4900 Revenue for/on Behalf of the District  
**TOTAL REVENUE** (lines 2-6)  
 5000 Other Financing Sources and Fund Transfers-In  
**TOTAL AVAILABLE** (lines 1, 7, and 8)

| FUND 510 |        |
|----------|--------|
| ACTUAL   |        |
| 1.       | 12,916 |
| 2.       | 7      |
| 3.       | 979    |
| 4.       | 0      |
| 5.       | 59,175 |
| 6.       | 7,017  |
| 7.       | 67,179 |
| 8.       | 0      |
| 9.       | 80,095 |

**A. Number of operating months**

10

**B. Number of Meals Served**

1. Served at District Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other  
 2. Served at Other Locations  
 a. Reimbursable Meals Only  
 b. Program Adults/Adult Workers  
 c. Other

|                                 | BREAKFASTS | LUNCHES/<br>SUPPERS | A LA CARTE* | SNACKS |
|---------------------------------|------------|---------------------|-------------|--------|
| 1. Served at District Locations |            |                     |             |        |
| a. Reimbursable Meals Only      |            |                     |             |        |
| b. Program Adults/Adult Workers | 2.00       | 3.85                |             |        |
| c. Other                        |            |                     |             |        |
| 2. Served at Other Locations    |            |                     |             |        |
| a. Reimbursable Meals Only      |            |                     |             |        |
| b. Program Adults/Adult Workers |            |                     |             |        |
| c. Other                        |            |                     |             |        |

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

**C. Meal Prices**

1. Reduced breakfast  
 2. Reduced lunch  
 3. Reduced snack  
 4. Paid breakfast  
 5. Paid lunch  
 6. Paid snack

|                      | P-6 | 7-8 | 9-12 | Adult |
|----------------------|-----|-----|------|-------|
| 1. Reduced breakfast |     |     |      |       |
| 2. Reduced lunch     |     |     |      |       |
| 3. Reduced snack     |     |     |      |       |
| 4. Paid breakfast    |     |     |      |       |
| 5. Paid lunch        |     |     |      |       |
| 6. Paid snack        |     |     |      |       |

**D. Special Milk Program**

Charge to children per 1/2 pint milk unit \_\_\_\_\_  
 Number of 1/2 pint milk units served to children \_\_\_\_\_

**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  
 6832 and 6842 Other Principal and Interest  
 Other Expenditures \_\_\_\_\_  
**TOTAL EXPENDITURES** (lines 10-25)  
 6910 Indirect Costs Transfers-Out  
 6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)  
**TOTAL EXPENDITURES & OTHER USES**  
 (lines 26-28)  
**ENDING FUND BALANCE** (line 9 minus line 29) (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 \_\_\_\_\_ 606

| FOOD SERVICE<br>FUND 510 |         | M&O<br>EXPENDITURES<br>FUND 001 | CAPITAL<br>EXPENDITURES<br>FUND 610 |
|--------------------------|---------|---------------------------------|-------------------------------------|
| BUDGET                   | ACTUAL  | ACTUAL                          | ACTUAL                              |
| 10.                      | 28,461  | 0                               | 0                                   |
| 11.                      | 8,163   | 0                               | 0                                   |
| 12.                      | 0       | 606                             | 0                                   |
| 13.                      | 0       | 0                               |                                     |
| 14.                      | 0       | 0                               |                                     |
| 15.                      | 3,477   | 0                               | 0                                   |
| 16.                      | 0       | 0                               |                                     |
| 17.                      | 0       |                                 |                                     |
| 18.                      | 328     |                                 |                                     |
| 19.                      | 34,690  |                                 |                                     |
| 20.                      | 0       |                                 |                                     |
| 21.                      |         |                                 | 0                                   |
| 22.                      | 0       |                                 | 212                                 |
| 23.                      | 0       |                                 | 0                                   |
| 24.                      | 0       |                                 | 0                                   |
| 25.                      | 4,976   | 0                               | 0                                   |
| 26.                      | 105,500 | 80,094                          | 606                                 |
| 27.                      | 0       |                                 |                                     |
| 28.                      | 0       |                                 |                                     |
| 29.                      | 80,094  |                                 |                                     |
| 30.                      | 1       |                                 |                                     |

**E. Detail of Food Service Management Company Expenditures**

Classified Salaries \_\_\_\_\_  
 Employee Benefits \_\_\_\_\_  
 Supplies and Materials (Nonfood) \_\_\_\_\_  
 Food \_\_\_\_\_  
 Management Fee \_\_\_\_\_  
 Other \_\_\_\_\_  
 Total (must equal total of amounts on line 13 above) 0

(1) Includes Food Service Fund revolving account cash balance of \_\_\_\_\_ \$50 at 7/1/22 or \_\_\_\_\_ \$50 at 6/30/23, as applicable.

**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) \_\_\_\_\_

**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) n/a

**Subtotal (lines 26-29)**

**4000 Federal**

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify) \_\_\_\_\_

**Subtotal (lines 31-36)**

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

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

**TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)**

**Total Expenditures**

- 6900 Other Financing Uses and Other Items Including Transfers-Out

**TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)**

**ENDING FUND BALANCE (line 42 minus line 45) (3)**

|     | MAINTENANCE AND OPERATION FUND 001 | UNRESTRICTED CAPITAL OUTLAY FUND 610 | ADJACENT WAYS FUND 620 | BOND BUILDING FUND 630 | DEBT SERVICE FUND 700 (4) |
|-----|------------------------------------|--------------------------------------|------------------------|------------------------|---------------------------|
|     | ACTUAL                             | ACTUAL                               | ACTUAL                 | ACTUAL                 | ACTUAL                    |
| 1.  | 305,859                            | 16,681                               | 0                      | 0                      | 0                         |
| 2.  | 1,011,104                          | 35,046                               | 0                      |                        | 0                         |
| 3.  | 0                                  |                                      |                        |                        |                           |
| 4.  | 1,449                              | 0                                    | 0                      |                        | 0                         |
| 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. | 5,002                              | 612                                  | 0                      | 0                      | 0                         |
| 19. | 0                                  | 0                                    | 0                      | 0                      | 0                         |
| 20. | 1,017,555                          | 35,658                               | 0                      | 0                      | 0                         |
| 21. | 0                                  | 0                                    |                        |                        |                           |
| 22. | 405                                | 32                                   |                        |                        |                           |
| 23. | 0                                  | 0                                    |                        |                        |                           |
| 24. | 0                                  | 0                                    |                        |                        |                           |
| 25. | 405                                | 32                                   |                        |                        |                           |
| 26. | 7,826                              | 0                                    |                        |                        |                           |
| 27. | 879,779                            | 68,668                               |                        |                        |                           |
| 28. | 108,688                            | 8,483                                |                        |                        |                           |
| 29. | (1)                                | 0                                    |                        |                        | 0                         |
| 30. | 996,292                            | 77,151                               |                        |                        | 0                         |
| 31. | 0                                  |                                      |                        |                        |                           |
| 32. | 0                                  |                                      |                        |                        |                           |
| 33. | 0                                  |                                      |                        |                        |                           |
| 34. | 0                                  |                                      |                        |                        |                           |
| 35. | 0                                  |                                      |                        |                        |                           |
| 36. | 0                                  |                                      |                        |                        | 0                         |
| 37. | 0                                  |                                      |                        |                        | 0                         |
| 38. | 2,014,252                          | 112,841                              | 0                      | 0                      | 0                         |
| 39. |                                    |                                      |                        | 0                      | 0                         |
| 40. | 0                                  | 0                                    | 0                      | 0                      | 0                         |
| 41. | 0                                  | 0                                    | 0                      | 0                      | 0                         |
| 42. | 2,320,111                          | 129,522                              | 0                      | 0                      | 0                         |
| 43. | 1,983,906                          | 52,477                               | 0                      | 0                      | 0                         |
| 44. | 0                                  | 0                                    | 0                      | 0                      | 0                         |
| 45. | 1,983,906                          | 52,477                               | 0                      | 0                      | 0                         |
| 46. | 336,205                            | 77,045                               | 0                      | 0                      | 0                         |

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 2,500 at 7/1/22.

(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 1,928 at 6/30/23.

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

**MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES**

| Expenditures  |     | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased Services<br>6300, 6400,<br>6500 | Supplies<br>6,600 | Other<br>6,800 | Totals    |           |                   | % Increase/<br>Decrease in<br>Actual |
|---|-----|------------------|------------------------------|---|-------------------|----------------|-----------|-----------|-------------------|--------------------------------------|
|   |     |                  |                              |   |                   |                | Budget    | Actual    | Prior Year Actual |                                      |
| <b>100 Regular Education</b>  |     |                  |                              |   |                   |                |           |           |                   |                                      |
| 1000 Instruction  | 1.  | 414,066          | 172,672                      | 412,301                                   | 3,118             | 0              | 1,157,434 | 1,002,157 | 868,091           | 15.4%                                |
| 2000 Support Services   |     |                  |                              |   |                   |                |           |           |                   |                                      |
| 2100 Students   | 2.  | 2,000            | 396                          | 0   | 491               | 0              | 5,088     | 2,887     | 2,500             | 15.5%                                |
| 2200 Instructional Staff  | 3.  | 0                | 252                          | 30,665                                    | 850               | 0              | 42,325    | 31,767    | 17,299            | 83.6%                                |
| 2300 General Administration   | 4.  | 97,000           | 29,058                       | 9,719                                     | 0                 | 640            | 174,825   | 136,417   | 126,283           | 8.0%                                 |
| 2400 School Administration  | 5.  | 73,080           | 20,586                       | 19  | 0                 | 0              | 139,980   | 93,685    | 99,543            | -5.9%                                |
| 2500 Central Services   | 6.  | 60,881           | 15,515                       | 27,466                                    | 1,855             | 94             | 141,694   | 105,811   | 139,889           | -24.4%                               |
| 2600 Operation & Maintenance of Plant   | 7.  | 82,694           | 32,752                       | 124,235                                   | 30,858            | 0              | 344,121   | 270,539   | 224,798           | 20.3%                                |
| 2900 Other  | 8.  | 0                | 0                            | 0   | 0                 | 0              | 0         | 0         | 0                 | 0.0%                                 |
| 3000 Operation of Noninstructional Services   | 9.  | 0                | 0                            | 0   | 0                 | 0              | 6,584     | 0         | 0                 | 0.0%                                 |
| 610 School-Sponsored Cocurricular Activities  | 10. | 0                | 0                            | 0   | 0                 | 0              | 2,145     | 0         | 0                 | 0.0%                                 |
| 620 School-Sponsored Athletics  | 11. | 3,000            | 595                          | 0   | 0                 | 0              | 6,470     | 3,595     | 3,059             | 17.5%                                |
| 630 Other Instructional Programs  | 12. | 0                | 0                            | 0   | 0                 | 0              | 0         | 0         | 0                 | 0.0%                                 |
| 700, 800, 900 Other Programs  | 13. | 0                | 0                            | 0   | 0                 | 0              | 0         | 0         | 0                 | 0.0%                                 |
| Regular Education Subtotal (lines 1-13)   | 14. | 732,721          | 271,826                      | 604,405                                   | 37,172            | 734            | 2,020,666 | 1,646,858 | 1,481,462         | 11.2%                                |
| <b>200 and 300 Special Education</b>  |     |                  |                              |   |                   |                |           |           |                   |                                      |
| 1000 Instruction  | 15. | 45,519           | 17,179                       | 31,220                                    | 0                 | 0              | 110,161   | 93,918    | 64,224            | 46.2%                                |
| 2000 Support Services   |     |                  |                              |   |                   |                |           |           |                   |                                      |
| 2100 Students   | 16. | 0                | 0                            | 49,012                                    | 0                 | 0              | 57,350    | 49,012    | 41,370            | 18.5%                                |
| 2200 Instructional Staff  | 17. | 0                | 0                            | 2,375                                     | 0                 | 0              | 4,275     | 2,375     | 2,148             | 10.6%                                |
| 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                            | 0   | 0                 | 0              | 0         | 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. | 45,519           | 17,179                       | 82,607                                    | 0                 | 0              | 171,786   | 145,305   | 107,742           | 34.9%                                |
| <b>400 Pupil Transportation</b>   | 25. | 92,576           | 40,014                       | 30,013                                    | 29,072            | 68             | 223,632   | 191,743   | 170,341           | 12.6%                                |
| <b>510 Desegregation</b><br>(from Districtwide Desegregation Expenditures, page 2, line 44) | 26. | 0                | 0                            | 0   | 0                 | 0              | 0         | 0         | 0                 | 0.0%                                 |
| <b>530 Dropout Prevention Programs</b>  |     |                  |                              |   |                   |                |           |           |                   |                                      |
| 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%                                 |
| <b>540 Joint Career and Technical Education and Vocational Education Center</b>             | 30. | 0                | 0                            | 0   | 0                 | 0              | 0         | 0         | 0                 | 0.0%                                 |
| <b>550 K-3 Reading Program</b>  | 31. | 0                | 0                            | 0   | 0                 | 0              | 7,721     | 0         | 0                 | 0.0%                                 |
| <b>Total Expenditures</b> (lines 14, 24-26, 29-31)  | 32. | 870,816          | 329,019                      | 717,025                                   | 66,244            | 802            | 2,423,805 | 1,983,906 | 1,759,545         | 12.8%                                |

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 |                                |                     |
| <b>Classroom Site Fund 010</b>                 |                        |                 |               |                        |                                     |               |               |                                     |                    |        |                   |                                |                     |
| Revenues                                       |                        |                 |               |                        |                                     |               |               |                                     |                    |        |                   |                                |                     |
| CSF Revenue                                    | 1.                     | 98,480          |               |                        |                                     |               |               |                                     |                    |        |                   |                                |                     |
| Interest Income and Other Revenues             | 2.                     | 831             |               |                        |                                     |               |               |                                     |                    |        |                   |                                |                     |
| Total Revenues (lines 1 and 2)                 | 3.                     | 99,311          |               |                        |                                     |               |               |                                     |                    |        |                   |                                |                     |
| Expenditures                                   |                        |                 |               |                        |                                     |               |               |                                     |                    |        |                   |                                |                     |
| 1000 Instruction                               | 4.                     |                 | 78,420        | 15,543                 | 0                                   | 0             | 0             | 0                                   | 164,707            | 93,963 | 73,526            | 27.8%                          |                     |
| 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                                   | 0                  | 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%                           |                     |
| 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.                    |                 | 78,420        | 15,543                 | 0                                   | 0             | 0             | 0                                   | 164,707            | 93,963 | 73,526            | 27.8%                          |                     |
| Total Classroom Site Fund                      | 13.                    | 60,633          | 99,311        | 78,420                 | 15,543                              | 0             | 0             | 0                                   | 164,707            | 93,963 | 73,526            | 27.8%                          | 65,981              |

**UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES**

| Expenditures  |     | Rentals<br>6440 | Library Books,<br>Textbooks, &<br>Instructional Aids<br>6641-6643 | Short-term<br>Noninstructional<br>Software Subscription<br>6655 | Property<br>6700 | Redemption of<br>Principal<br>6831, 6832, 6833 | Interest<br>6841, 6842, 6843,<br>6850 | All Other<br>Object Codes<br>(excluding 6900) | Totals  |        |                   | %<br>Increase/<br>Decrease<br>in Actual |
|---|-----|-----------------|---|---|------------------|--|---------------------------------------|---|---------|--------|-------------------|---|
|   |     |                 |   |   |                  |  |                                       |   | Budget  | Actual | Prior Year Actual |   |
| <b>Unrestricted Capital Outlay Override (1)</b>           | 1.  | 0               | 0   | 0   | 0                | 0  | 0                                     | 0   | 0       | 0      | 0                 | 0.0%                                    |
| <b>Unrestricted Capital Outlay Fund 610 (2)</b>           |     |                 |   |   |                  |  |                                       |   |         |        |                   |   |
| 1000 Instruction  | 2.  | 0               | 14,963  |   | 544              |  |                                       | 28,860  | 134,069 | 44,367 | 28,671            | 54.7%                                   |
| 2000 Support Services                                     |     |                 |   |   |                  |  |                                       |   |         |        |                   |   |
| 2100, 2200 Students and Instructional Staff               | 3.  | 0               | 0   | 0   | 0                |  |                                       | 0   | 2,667   | 0      | 0                 | 0.0%                                    |
| 2300, 2400, 2500, 2900 Administration                     | 4.  | 0               |   | 815   | 245              |  | 0                                     | (1)   | 34,120  | 1,059  | 29,279            | -96.4%                                  |
| 2600 Operation & Maintenance of Plant                     | 5.  | 0               |   | 0   | 953              |  |                                       | 0   | 8,332   | 953    | 3,570             | -73.3%                                  |
| 2700 Student Transportation                               | 6.  | 0               |   | 0   | 5,886            |  |                                       | 0   | 7,000   | 5,886  | 0                 | --                                      |
| 3000 Operation of Noninstructional Services               | 7.  | 0               |   | 0   | 212              |  |                                       | 0   | 8,300   | 212    | 0                 | --                                      |
| 4000 Facilities Acquisition and Construction              | 8.  | 0               |   | 0   | 0                |  |                                       | 0   | 48,355  | 0      | 0                 | 0.0%                                    |
| 5000 Debt Service   | 9.  |                 |   |   |                  | 0  | 0                                     |   | 0       | 0      | 0                 | 0.0%                                    |
| <b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b> | 10. | 0               | 14,963  | 815   | 7,840            | 0  | 0                                     | 28,859  | 242,843 | 52,477 | 61,520            | -14.7%                                  |

(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  Actual

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

| Selected Expenditures by Object Code                           |     | UNRESTRICTED CAPITAL OUTLAY<br>Fund 610 |        | BOND BUILDING<br>Fund 630 |        | NEW SCHOOL FACILITIES<br>Fund 695 |        | ADJACENT WAYS<br>Fund 620 |        |
|--|-----|---|--------|---------------------------|--------|-----------------------------------|--------|---------------------------|--------|
|  |     | BUDGET                                  | ACTUAL | BUDGET                    | ACTUAL | BUDGET                            | ACTUAL | BUDGET                    | ACTUAL |
| <b>Total Fund Expenditures</b>                                 | 1.  | 242,843                                 | 52,477 | 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.  | 10,720                                  | 0      | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6655 Short-term Noninstructional Software Subscription         | 5.  |   | 815    |                           | 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.  | 70,027                                  | 7,595  | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 673X Vehicles  | 9.  | 0                                       | 0      | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 673X Technology-Related Hardware and Software                  | 10. | 39,340                                  | 245    | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6831, 6832, 6833 Redemption of Principal                       | 11. | 0                                       | 0      | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| 6841, 6842, 6843, 6850, 6860 Interest                          | 12. | 0                                       | 0      | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| <b>Total (lines 2-12)</b>                                      | 13. | 120,087                                 | 8,655  | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| <b>Total amounts reported on lines 2 through 12 above for:</b> |     |   |        |                           |        |                                   |        |                           |        |
| Renovation   | 14. | 48,355                                  | 0      | 0                         | 0      |                                   |        | 0                         | 0      |
| New Construction   | 15. | 0                                       | 0      | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| Other  | 16. | 71,732                                  | 8,655  | 0                         | 0      | 0                                 | 0      | 0                         | 0      |
| <b>Total (lines 14-16)</b>                                     | 17. | 120,087                                 | 8,655  | 0                         | 0      | 0                                 | 0      | 0                         | 0      |

**Funds 610, 630, 695, and 620**

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

| CAPITAL ASSETS AS OF<br>JUNE 30, 2023             |                  |
|---|------------------|
| Land and Improvements                             | 186,791          |
| Buildings and Improvements                        | 2,393,998        |
| Furniture, Equipment, Vehicles,<br>and Technology | 288,247          |
| Construction in Progress                          | 66,632           |
| <b>Total</b>                                      | <b>2,935,668</b> |

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)**

**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 23-33)**

**Total Federal and State Projects (lines 21 and 34)**

|     | BEGINNING FUND BALANCE | REVENUES | NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1) | EXPENDITURES |         | ENDING FUND BALANCE | GENERAL FUND |
|-----|------------------------|----------|--|--------------|---------|---------------------|--------------|
|     | ACTUAL                 | ACTUAL   | ACTUAL   | BUDGET       | ACTUAL  | ACTUAL              |              |
| 1.  | (48,759)               | 168,641  | (14,316)   | 206,833      | 119,297 | (13,731)            |              |
| 2.  | (42)                   | 4,699    | (503)  | 35,003       | 4,196   | (42)                |              |
| 3.  | 3,493                  | 4,600    | (493)  | 12,390       | 4,105   | 3,495               |              |
| 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.  | (833)                  | 47,156   | 0  | 58,193       | 42,087  | 4,236               |              |
| 9.  | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 10. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 11. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 12. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 13. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 14. | 0                      | 0        | 0  | 0            | 0       | 0                   | No           |
| 15. | 701,127                | 108,356  | 0  | 749,200      | 30,704  | 778,779             | Yes          |
| 16. | 0                      | 0        | 0  | 0            | 0       | 0                   | No           |
| 17. | 10,219                 | 15,339   | 0  | 25,558       | 15,261  | 10,297              |              |
| 18. | 0                      | 0        | 0  | 0            | 0       | 0                   | Yes          |
| 19. | 8,387                  | 270,723  | (9,036)  | 955,916      | 266,538 | 3,536               | No           |
| 20. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 21. | 673,592                | 619,514  | (24,348)   | 2,043,093    | 482,188 | 786,570             |              |
| 22. | (24,149)               | 180,379  | (9,036)  |              | 198,641 | (51,447)            |              |
| 23. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 24. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 25. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 26. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 27. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 28. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 29. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 30. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 31. | 70,661                 | 537      | 0  | 28,000       | 0       | 71,198              |              |
| 32. | 0                      | 0        | 0  | 0            | 0       | 0                   |              |
| 33. | 48,773                 | 17,501   | 0  | 39,777       | 21,005  | 45,269              | No           |
| 34. | 119,434                | 18,038   | 0  | 67,777       | 21,005  | 116,467             |              |
| 35. | 793,026                | 637,552  | (24,348)   | 2,110,870    | 503,193 | 903,037             |              |

|     | OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1) | OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1) |
|-----|---|---|
| 1.  | 0   | 14,316  |
| 2.  | 0   | 503   |
| 3.  | 0   | 493   |
| 4.  | 0   | 0   |
| 5.  | 0   | 0   |
| 6.  | 0   | 0   |
| 7.  | 0   | 0   |
| 8.  | 0   | 0   |
| 9.  | 0   | 0   |
| 10. | 0   | 0   |
| 11. | 0   | 0   |
| 12. | 0   | 0   |
| 13. | 0   | 0   |
| 14. | 0   | 0   |
| 15. | 0   | 0   |
| 16. | 0   | 0   |
| 17. | 0   | 0   |
| 18. | 0   | 0   |
| 19. | 0   | 9,036   |
| 20. | 0   | 0   |
| 22. | 0   | 9,036   |

|     | SOURCES (2) | USES (2) |
|-----|-------------|----------|
| 23. | 0           | 0        |
| 24. | 0           | 0        |
| 25. | 0           | 0        |
| 26. | 0           | 0        |
| 27. | 0           | 0        |
| 28. | 0           | 0        |
| 29. | 0           | 0        |
| 30. | 0           | 0        |
| 31. | 0           | 0        |
| 32. | 0           | 0        |
| 33. | 0           | 0        |

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

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

| OTHER FUNDS                                    | BEGINNING    | REVENUES | NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS | EXPENDITURES |        | ENDING FUND |
|--|--------------|----------|--|--------------|--------|-------------|
|  | FUND BALANCE |          |  | BUDGET       | ACTUAL | BALANCE     |
|  | ACTUAL       |          |  | ACTUAL       | ACTUAL | ACTUAL      |
| 020 Instructional Improvement                  | 17,678       | 9,061    |  | 18,230       | 0      | 26,739      |
| 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                               | 929          | 6        | 0  | 1,500        | 180    | 755         |
| 515 Civic Center                               | 23,733       | 180      | 0  | 10,000       | 0      | 23,913      |
| 520 Community School                           | 0            | 0        | 0  | 0            | 0      | 0           |
| 525 Auxiliary Operations                       | 1,041        | 8        | 0  | 1,200        | 0      | 1,049       |
| 526 Extracurricular Activities Fees Tax Credit | 14,062       | 2,038    | 0  | 20,000       | 135    | 15,965      |
| 530 Gifts and Donations                        | 3,520        | 1,281    | 0  | 10,500       | 947    | 3,854       |
| 535 Career & Technical Education Projects      | 0            | 0        | 0  | 0            | 0      | 0           |
| 540 Fingerprint                                | 64           | 0        | 0  | 100          | 0      | 64          |
| 545 School Opening                             | 0            | 0        | 0  | 0            | 0      | 0           |
| 550 Insurance Proceeds                         | 9,303        | 73       | 431  | 2,500        | 0      | 9,807       |
| 555 Textbooks                                  | 73           | 1        | 0  | 100          | 0      | 74          |
| 565 Litigation Recovery                        | 46           | 0        | 0  | 950          | 0      | 46          |
| 570 Indirect Costs                             | 46,057       | 452      | 24,348   | 76,000       | 51,566 | 19,291      |
| 575 Unemployment Insurance                     | 0            | 0        | 0  | 0            | 0      | 0           |
| 580 Teacherage                                 | 0            | 0        | 0  | 0            | 0      | 0           |
| 585 Insurance Refund                           | 0            | 0        | 0  | 0            | 0      | 0           |
| 590 Grants and Gifts to Teachers               | 0            | 0        | 0  | 0            | 0      | 0           |
| 595 Advertisement                              | 0            | 0        | 0  | 0            | 0      | 0           |
| 596 Career Technical Education                 | 0            | 0        | 0  | 0            | 0      | 0           |
| 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                | 4            | 0        | 0  | 0            | 0      | 4           |
| 660 Condemnation                               | 0            | 0        | 0  | 0            | 0      | 0           |
| 665 Energy and Water Savings                   | 0            | 0        | 0  | 0            | 0      | 0           |
| 686 Emergency Deficiencies Correction          | 0            | 0        | 0  | 0            | 0      | 0           |
| 691 Building Renewal Grant                     | 1,467        | 12       | 0  | 365,000      | 0      | 1,479       |
| 695 New School Facilities                      | 0            | 0        | 0  | 0            | 0      | 0           |
| 720 Impact Aid Revenue Bond Debt Service       | 0            | 0        | 0  | 0            | 0      | 0           |
| 750 Permanent Funds                            | 0            | 0        | 0  | 0            | 0      | 0           |
| 800-849 Trust and Custodial Funds              | 0            | 0        | 0  | 0            | 0      | 0           |
| 850 Student Activities                         | 1,450        | 1,670    | 0  | 8,600        | 925    | 2,195       |
| 855 Employee Insurance Program Withholdings    | 0            | 0        | 0  | 0            | 0      | 0           |
| 865 State Income Tax Withholdings              | 0            | 0        | 0  | 0            | 0      | 0           |

| Instructional Improvement Fund 020      | BUDGET | ACTUAL |
|---|--------|--------|
| Expenditures                            |        |        |
| Teacher Compensation Increases          | 6,765  | 0      |
| Class Size Reduction                    | 0      | 0      |
| Dropout Prevention Programs             | 0      | 0      |
| Instructional Improvement Programs      | 11,465 | 0      |
| Total Expenditures (lines 1-4)          | 18,230 | 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      |

| OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 | OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 |
|---|---|
| 1.  | 1.  |
| 2.  | 2.  |
| 3.  | 3.  |
| 4.  | 4.  |
| 5.  | 5.  |
| 6.  | 6.  |
| 7.  | 7.  |
| 8.  | 8.  |
| 9.  | 9.  |
| 10.   | 10.   |
| 11.   | 11.   |
| 12.   | 12.   |
| 13.   | 13.   |
| 14.   | 14.   |
| 15.   | 15.   |
| 16.   | 16.   |
| 17.   | 17.   |
| 18.   | 18.   |
| 19.   | 19.   |
| 20.   | 20.   |
| 21.   | 21.   |
| 22.   | 22.   |
| 23.   | 23.   |
| 24.   | 24.   |
| 25.   | 25.   |
| 26.   | 26.   |
| 27.   | 27.   |
| 28.   | 28.   |
| 29.   | 29.   |
| 30.   | 30.   |
| 31.   | 31.   |
| 32.   | 32.   |
| 33.   | 33.   |
| 34.   | 34.   |
| 35.   | 35.   |
| 36.   | 36.   |
| 37.   | 37.   |



**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                                   | 19,285,507 | Tax Rate | 6.4176 |
| b. Secondary                                 | 0          | Tax Rate | 0.0000 |
| 2. Number of Schools                         |            |          | 1      |
| 3. Actual Days in Session                    |            |          | 145    |
| 4. Area of School District (Square Miles)    |            |          | 0      |

(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)   | 1,155,781 |
| 2. Classroom Supplies (Function 1000, Object Code 6600)   | 219,715   |
| 3. Administration (Functions 2300, 2400, 2500, & 2900)  | 434,670   |
| 4. Support Services—Students (Function 2100)  | 94,899    |
| 5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)   | 733,767   |
| 6. Total Current Expenditures   | 2,638,832 |
| 7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)         | 602,448   |
| 8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds) | 2,036,384 |

**E. Other long-term debt**

|  |    |
|--|----|
| 1. Other Principal (object 6832)   | 0  |
| 2. Other Interest (object 6842)  | 0  |
| 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

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

0

**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 | 44,225  |
| 2. Average salary of all teachers employed in FY 2022 | 45,769  |
| 3. Increase in average teacher salary from prior year | (1,544) |
| 4. Percentage increase                                | -3.4%   |

Comments on Average Salary Calculation (Optional):

Contributing factors include employee turnover from prior years, amount of accepted extra-duty pay, and number of full-time teachers staff.

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)  | 31,650   |      |
| 2. Classroom Teacher Base Salaries (Functions 1000 & 3300)                                  | 469,119  | 11.0 |
| a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E) | 96,469   | 3.0  |
| b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)    | 372,650  | 8.0  |
| 3. Classroom Teacher Performance Pay (Functions 1000 & 3300)                                | 31,368   |      |
| 4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)       | 13,000   |      |
| 5. Classroom Teacher Payments Related to Additional Duties (All Functions)                  | 163,263  |      |
| 6. Other Certified Staff (All Functions)  | 41,556   |      |

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

749,956

(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 |   |   |   |   |   |   |   |   |   |    |    | 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  | 0 |
| 2. Verbal Reasoning                        | 0     | 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  | 0 |
| 4. Total Duplicated Enrollment (lines 1-3) | 0     | 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<br>200 & 300<br>BUDGET | PROGRAM<br>200 & 300<br>ACTUAL |
|--|--------------------------------|--------------------------------|
| 1. Total All Disability Classifications                              | 171,786                        | 145,305                        |
| 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)           | 0                              | 0                              |
| 9. Total (lines 1-8)   | 171,786                        | 145,305                        |
| 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**

|   | BUDGET | ACTUAL |
|---|--------|--------|
| 1. Nonfederal Audit Expenditures - M&O Fund | 6350   | 12,500 |
| 2. Federal Audit Expenditures - All Funds   | 6330   | 0      |

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

Actual Expenditures made in FY 2023 \$ 0

**F. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

| Tuition Expenditures |         |        |         |
|----------------------|---------|--------|---------|
| Operations           | Capital | Debt   | Total   |
| 415,337              | 28,556  | 18,105 | 461,998 |
| 0                    | 0       |        | 0       |
| 0                    | 0       | 0      | 0       |
| 0                    | 0       |        | 0       |
| 0                    | 0       |        | 0       |
| 0                    | 0       |        | 0       |
| 0                    | 0       |        | 0       |
| 0                    | 0       |        | 0       |
| 415,337              | 28,556  | 18,105 | 461,998 |

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

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

|  | Programs 100-630 |                              |  |                  |                  |                       |  |  |                                       |   | Programs 700-900                        | Total     |
|--|------------------|------------------------------|--|------------------|------------------|-----------------------|--|--|---------------------------------------|---|---|-----------|
|  | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Property<br>6700 | Dues and Fees<br>6810 | Judgments<br>Against a<br>District<br>6820 | Redemption of<br>Principal<br>6831, 6832, 6833 | Interest<br>6841, 6842,<br>6843, 6850 | Miscellaneous and<br>Charges for<br>District Services<br>6885, 6890 | All<br>Object Codes<br>(excluding 6900) |           |
| <b>Funds 001-799 (excluding 575)</b>         |                  |                              |  |                  |                  |                       |  |  |                                       |   |   |           |
| 1000 Instruction                             | 1.               | 714,084                      | 253,636                                      | 498,813          | 54,005           | 8,725                 | 0  |  |                                       | (865)   | 0                                       | 1,528,398 |
| 2000 Support Services                        |                  |                              |  |                  |                  |                       |  |  |                                       |   |   |           |
| 2100 Students                                | 2.               | 6,200                        | 1,229  | 81,248           | 5,298            | 0                     | 0  |  |                                       | 0   | 0                                       | 93,975    |
| 2200 Instructional Staff                     | 3.               | 31,593                       | 6,439  | 61,947           | 19,371           | 10,245                | 0  |  |                                       | 0   | 0                                       | 129,595   |
| 2300 General Administration                  | 4.               | 100,000                      | 29,058                                       | 9,719            | 0                | 0                     | 640  | 0  |                                       | 0   | 0                                       | 139,417   |
| 2400 School Administration                   | 5.               | 75,930                       | 34,383                                       | 19               | 2,358            | 590                   | 0  |  |                                       | 0   | 0                                       | 113,280   |
| 2500, 2900 Central Services, Other           | 6.               | 61,631                       | 22,164                                       | 29,763           | 28,875           | 14,920                | 274  |  | 0                                     | 0   | 0                                       | 157,627   |
| 2600 Operation and Maintenance of Plant      | 7.               | 84,269                       | 33,021                                       | 140,721          | 36,780           | 9,677                 | 0  |  |                                       | 0   | 0                                       | 304,468   |
| 2700 Student Transportation                  | 8.               | 94,376                       | 43,621                                       | 29,779           | 29,072           | 5,886                 | 0  |  |                                       | 68  |   | 202,802   |
| 3000 Operation of Noninstructional Services  |                  |                              |  |                  |                  |                       |  |  |                                       |   |   |           |
| 3100 Food Service Operations                 | 9.               | 36,782                       | 8,461  | 0                | 43,470           | 8,190                 | 0  |  |                                       | 0   | 0                                       | 96,903    |
| 3200 Enterprise Operations                   | 10.              | 0                            | 0  | 0                | 0                | 0                     | 0  |  |                                       | 0   | 0                                       | 0         |
| 3300 Community Services Operations           | 11.              |                              |  |                  |                  |                       |  |  |                                       |   | 0                                       | 0         |
| 3400 Bookstore Operations                    | 12.              | 0                            | 0  | 0                | 0                | 0                     | 0  |  |                                       | 0   | 0                                       | 0         |
| Total (lines 1-12)                           | 13.              | 1,204,865                    | 432,012                                      | 852,009          | 219,229          | 58,233                | 914  | 0  |                                       | (797)   | 0                                       | 2,766,465 |
| From Federal Funds                           | 14.              | 215,997                      | 56,036                                       | 105,370          | 64,499           | 41,286                | 0  |  | 0                                     | (1,000)   | 0                                       | 482,188   |
| From State and Local Sources                 | 15.              | 988,868                      | 375,976                                      | 746,639          | 154,730          | 16,947                | 914  | 0  |                                       | 203   | 0                                       | 2,284,277 |
| 4000 Facilities Acquisition and Construction | 16.              | 0                            | 0  | 0                | 0                | 1                     | 0  |  |                                       | 0   | 0                                       | 1         |
| 5000 Debt Service                            | 17.              |                              |  |                  |                  |                       |  | 0  |                                       | 0   | 0                                       | 0         |

**Teacher Salaries (Funds 001-799 excluding 575, Function 1000)**

|  | Certified Teachers<br>(in Object 6100) | Certified<br>Substitutes<br>(in Object 6100) | Contract Teachers<br>(in Object 6300) | Contract<br>Substitutes<br>(in Object 6300) |
|--|--|--|---------------------------------------|---|
| 1. Regular Education (Programs 100, 280, 520, and 550)             | 530,136                                | 31,650                                       | 0                                     | 0   |
| 2. Special Education (Programs 200-230, 250, 512, 514, and 515)    | 45,427                                 | 0  | 0                                     | 0   |
| 3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)        | 0                                      | 0  | 0                                     | 0   |
| 4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)          | 0                                      | 0  | 0                                     | 0   |
| 5. Cocurricular Activities, Athletics, and Other (Program 600-630) | 4,950                                  | 0  | 0                                     | 0   |

**Other Items (Funds 001-799, excluding 575)**

|  |    |
|--|----|
| 6. Textbooks used for Instruction (Function 1000, Object 6640) | 0  |
| 7. Number of FTE-Certified Teachers                            | 11 |
| 8. Number of FTE-Contract Teachers                             | 0  |

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

|                               |        |
|-------------------------------|--------|
| 1. 6410-6411 Utility Services | 34,438 |
| 2. 6620-6629 Energy           | 23,136 |

**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           | 4,598 |
| 2. ESEA Title IV - 21st Century Community Learning Centers                  | 0     |
| 3. ESEA Title V - Rural Education - Rural and Low-Income School Program     | 0     |
| 4. ESEA Title V - Rural Education - Small, Rural School Achievement Program | 0     |

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

|                      | Property<br>6,700 | All Other<br>(excluding 6900) | Total |
|----------------------|-------------------|-------------------------------|-------|
| 1. Program 700       | 0                 | 0                             | 0     |
| 2. Program 800       | 0                 | 0                             | 0     |
| 3. Program 900       | 0                 | 0                             | 0     |
| 4. Total (lines 1-3) | 0                 | 0                             | 0     |

**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               | 1 |
| 4. Total (lines 1-3)               | 1 |
| 5. 6450 Construction               | 0 |

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

|  |         |
|--|---------|
| 1. 6340 Technical Services   | 12,998  |
| 2. 6432 Technology-Related Repairs and Maintenance   | 22,805  |
| 3. 6443 Rental of Computers and Related Equipment  | 0       |
| 4. 6531 Telecommunications   | 27,595  |
| 5. 6641-43 Software reported in library books, textbooks, or instructional aids                        | 0       |
| 6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions    | 27,020  |
| 7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)                                  | 29,362  |
| 8. Subtotal (Lines 1-7)  | 119,780 |
| 9. 6739 Technology-Related Hardware & Software (\$5,000 or more)                                       | 0       |
| 10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest | 0       |
| 11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest    | 0       |

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

|                                    |        |
|------------------------------------|--------|
| 1. 2210 Improvement of Instruction | 35,462 |
|------------------------------------|--------|

**Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds**

|  | Programs 100-630 |                              |  |                  |                  |                       |  |  |                       |               | Programs 700-900                        | Total   |
|--|------------------|------------------------------|--|------------------|------------------|-----------------------|--|--|-----------------------|---------------|---|---------|
|  | Salaries<br>6100 | Employee<br>Benefits<br>6200 | Purchased<br>Services<br>6300, 6400,<br>6500 | Supplies<br>6600 | Property<br>6700 | Dues and Fees<br>6810 | Judgments<br>Against a<br>District<br>6820 | Interest on Short<br>Term Debt<br>6850 | Miscellaneous<br>6890 | Other<br>6800 | All<br>Object Codes<br>(excluding 6900) |         |
| <b>Current Expenditures from COVID-19 federal relief funds</b> |                  |                              |  |                  |                  |                       |  |  |                       |               |   |         |
| 1000 Instruction   | 63,121           | 12,601                       | 25,370                                       | 420              | 6,634            | 0                     |  |  | 999                   | 0             | 0                                       | 109,145 |
| 2100, 2200 Student Support Services                            | 28,093           | 5,645                        | 34,475                                       | 66               | 0                | 0                     |  |  | 0                     | 0             | 0                                       | 68,279  |
| 2300, 2500, 2900 Other Support Services                        | 750              | 149                          | 0  | 0                | 0                | 0                     | 0  | 0                                      | 0                     | 0             | 0                                       | 899     |
| 2400 School Administration                                     | 1,500            | 297                          | 0  | 0                | 0                | 0                     |  |  | 0                     | 0             | 0                                       | 1,797   |
| 2600 Operation and Maintenance of Plant                        | 1,575            | 269                          | 0  | 5,922            | 6,799            | 0                     |  |  | 0                     | 0             | 0                                       | 14,565  |
| 2700 Student Transportation                                    | 1,800            | 357                          | 0  | 0                | 0                | 0                     |  |  | 0                     | 0             | 0                                       | 2,157   |
| 3100 Food Service Operations                                   | 1,500            | 298                          | 0  | 0                | 0                | 0                     |  |  | 0                     | 0             | 0                                       | 1,798   |
| 3200 Enterprise Operations                                     | 0                | 0                            | 0  | 0                | 0                | 0                     |  |  | 0                     | 0             | 0                                       | 0       |
| 3300 Community Services Operations                             | 0                | 0                            | 0  | 0                | 0                | 0                     |  |  | 0                     | 0             | 0                                       | 0       |
| 3400 Bookstore Operations                                      | 0                | 0                            | 0  | 0                | 0                | 0                     |  |  | 0                     | 0             | 0                                       | 0       |
| Other  | 0                | 0                            | 0  | 0                | 0                | 0                     | 0  | 0                                      | 0                     | 0             | 0                                       | 0       |
| Total (lines 1-12)   | 98,339           | 19,616                       | 59,845                                       | 6,408            | 13,433           | 0                     | 0  | 0                                      | 999                   | 0             | 0                                       | 198,640 |

| Technology Related Expenditures from COVID-19 federal relief funds                                    | Total spending detail | Classroom spending detail |
|---|-----------------------|---------------------------|
| 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  | 1,800                 | 1,800                     |
| 5. 6650 Supplies-Technology-Related   | 0                     | 0                         |
| 6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)                                 | 6,634                 | 6,634                     |
| 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                     | 0                         |
| 10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest   | 0                     | 0                         |

| Other Financing Uses for federal relief funds |       |
|---|-------|
| 1. 6910 Indirect costs transfers-out          | 9,036 |

| Capital Outlay Expenditures detail for COVID-19 federal relief funds |        |
|--|--------|
| 1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890       | 1      |
| 2. Programs 100-630, All functions, Object 67XX                      | 13,433 |

|   | Total Award<br>(all fiscal years) | FY 2020 and<br>FY 2021<br>Expenditures and<br>Other Financing<br>Uses | FY 2022<br>Expenditures and<br>Other Financing<br>Uses | FY 2023<br>Expenditures and<br>Other Financing<br>Uses | Amount<br>remaining to<br>spend |
|---|-----------------------------------|---|--|--|---------------------------------|
| <b>COVID-19 federal relief funds</b>  |                                   |   |  |  |                                 |
| 1. Elementary and Secondary School Emergency Relief Funds (ESSER I)                             | 76,830                            | 56,435  | 14,067   | 3,549  | 2,779                           |
| 2. Elementary and Secondary School Emergency Relief Funds (ESSER II)                            | 292,128                           | 29,865  | 143,339  | 52,127   | 66,797                          |
| 3. Elementary and Secondary School Emergency Relief Funds (ESSER III)                           | 653,673                           | 0   | 133,609  | 152,000  | 368,064                         |
| 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                       | 61,531                            | 61,531  | 0  | 0  | 0                               |
| 6. Other COVID-19 Federal Relief Funds  | 46,695                            | 16,695  | 10,961   | 0  | 19,039                          |
| 7. Total  | 1,130,857                         | 164,526   | 301,976  | 207,676  | 456,679                         |

Total FY 2023 expenditures + other financing uses **207,676**

|                      |   |
|----------------------|---|
| <b>District Name</b> | VERNON ELEMENTARY SCHOOL DISTRICT NO. 9 |
| <b>CTDS Number</b>   | 010309000                               |
| <b>County</b>        | APACHE                                  |

**Districts must complete all required detail for each school site, including districts with only 1 school.**

| School #                | School Name              | School CTDS | Unweighted Attending Student Count | Unit Code(s) | Primary Unit Code | Comments |
|-------------------------|--------------------------|-------------|------------------------------------|--------------|-------------------|----------|
| Districtwide            |                          |             |                                    |              |                   |          |
| Private Schools         |                          |             |                                    |              |                   |          |
| CTED (Member Districts) |                          |             |                                    |              |                   |          |
| School 1                | Vernon Elementary School | 010309101   | 107.517                            | 100          | 100               |          |
| School 2                |                          |             |                                    |              |                   |          |
| School 3                |                          |             |                                    |              |                   |          |
| School 4                |                          |             |                                    |              |                   |          |
| School 5                |                          |             |                                    |              |                   |          |
| School 6                |                          |             |                                    |              |                   |          |
| School 7                |                          |             |                                    |              |                   |          |
| School 8                |                          |             |                                    |              |                   |          |
| School 9                |                          |             |                                    |              |                   |          |
| School 10               |                          |             |                                    |              |                   |          |
| School 11               |                          |             |                                    |              |                   |          |
| School 12               |                          |             |                                    |              |                   |          |
| School 13               |                          |             |                                    |              |                   |          |
| School 14               |                          |             |                                    |              |                   |          |
| School 15               |                          |             |                                    |              |                   |          |
| School 16               |                          |             |                                    |              |                   |          |
| School 17               |                          |             |                                    |              |                   |          |
| School 18               |                          |             |                                    |              |                   |          |
| School 19               |                          |             |                                    |              |                   |          |
| School 20               |                          |             |                                    |              |                   |          |
| School 21               |                          |             |                                    |              |                   |          |
| School 22               |                          |             |                                    |              |                   |          |
| School 23               |                          |             |                                    |              |                   |          |
| School 24               |                          |             |                                    |              |                   |          |
| School 25               |                          |             |                                    |              |                   |          |
| School 26               |                          |             |                                    |              |                   |          |
| School 27               |                          |             |                                    |              |                   |          |
| School 28               |                          |             |                                    |              |                   |          |
| School 29               |                          |             |                                    |              |                   |          |
| School 30               |                          |             |                                    |              |                   |          |
| School 31               |                          |             |                                    |              |                   |          |
| School 32               |                          |             |                                    |              |                   |          |
| School 33               |                          |             |                                    |              |                   |          |
| School 34               |                          |             |                                    |              |                   |          |
| School 35               |                          |             |                                    |              |                   |          |
| School 36               |                          |             |                                    |              |                   |          |
| School 37               |                          |             |                                    |              |                   |          |
| School 38               |                          |             |                                    |              |                   |          |
| School 39               |                          |             |                                    |              |                   |          |
| School 40               |                          |             |                                    |              |                   |          |
| School 41               |                          |             |                                    |              |                   |          |
| School 42               |                          |             |                                    |              |                   |          |
| School 43               |                          |             |                                    |              |                   |          |
| School 44               |                          |             |                                    |              |                   |          |
| School 45               |                          |             |                                    |              |                   |          |
| School 46               |                          |             |                                    |              |                   |          |
| School 47               |                          |             |                                    |              |                   |          |
| School 48               |                          |             |                                    |              |                   |          |
| School 49               |                          |             |                                    |              |                   |          |
| School 50               |                          |             |                                    |              |                   |          |
| School 51               |                          |             |                                    |              |                   |          |
| School 52               |                          |             |                                    |              |                   |          |
| School 53               |                          |             |                                    |              |                   |          |
| School 54               |                          |             |                                    |              |                   |          |
| School 55               |                          |             |                                    |              |                   |          |
| School 56               |                          |             |                                    |              |                   |          |
| School 57               |                          |             |                                    |              |                   |          |
| School 58               |                          |             |                                    |              |                   |          |
| School 59               |                          |             |                                    |              |                   |          |
| School 60               |                          |             |                                    |              |                   |          |
| School 61               |                          |             |                                    |              |                   |          |

CTDS NUMBER 010309000

I certify that the Annual Financial Report of VERNON ELEMENTARY, APACHE County, for fiscal year 2023 was approved by the Governing Board on 10/10/2023 complete Annual Financial Report may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone 928-537-5463, during normal business hours.

Avg. Daily Membership 2022 2023  
 Attending 99,4256 116,6620

2023 Tax Rates: Primary 6.4176 Secondary 0.0000

JOHN WILHELM  
 President of the Governing Board

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                          |                        |           |  | 2,020,666             | 1,646,858           |                     |              |
| Special Education                          |                        |           |  | 171,786               | 145,305             |                     |              |
| Pupil Transportation                       |                        |           |  | 223,632               | 191,743             |                     |              |
| Desegregation                              |                        |           |  | 0                     | 0                   |                     |              |
| Dropout Prevention Programs                |                        |           |  | 0                     | 0                   |                     |              |
| Joint Career & Tech. Ed. & Voc. Ed. Center |                        |           |  | 0                     | 0                   |                     |              |
| K-3 Reading Program                        |                        |           |  | 7,721                 | 0                   |                     |              |
| Maintenance and Operation Total            | 305,859                | 2,014,252 | 0  | 2,423,805             | 1,983,906           | 336,205             | Yes          |
| Classroom Site Funds                       | 60,633                 | 99,311    |  | 164,707               | 93,963              | 65,981              |              |
| Instructional Improvement                  | 17,678                 | 9,061     |  | 18,230                | 0                   | 26,739              |              |
| Unrestricted Capital Outlay                | 16,681                 | 112,841   | 0  | 242,843               | 52,477              | 77,045              | No           |
| Adjacent Ways                              | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Bond Building                              | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Other Capital Funds                        | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| New School Facilities                      | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Federal Projects                           | 673,592                | 619,514   | (24,348)   | 2,043,093             | 482,188             | 786,570             |              |
| State Projects                             | 119,434                | 18,038    | 0  | 67,777                | 21,005              | 116,467             |              |
| 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                          | 929                    | 6         | 0  | 1,500                 | 180                 | 755                 | No           |
| Food Service                               | 12,916                 | 67,179    | 0  | 105,500               | 80,094              | 1                   |              |
| Civic Center                               | 23,733                 | 180       | 0  | 10,000                | 0                   | 23,913              |              |
| Community School                           | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Auxiliary Operations                       | 1,041                  | 8         | 0  | 1,200                 | 0                   | 1,049               | Yes          |
| Extracurricular Activities Fees            | 14,062                 | 2,038     | 0  | 20,000                | 135                 | 15,965              |              |
| Gifts and Donations                        | 3,524                  | 1,281     | 0  | 10,500                | 947                 | 3,858               | Yes          |
| Career & Technical Education Projects      | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Fingerprint                                | 64                     | 0         | 0  | 100                   | 0                   | 64                  |              |
| School Opening                             | 0                      | 0         | 0  | 0                     | 0                   | 0                   | Yes          |
| Insurance Proceeds                         | 9,303                  | 73        | 431  | 2,500                 | 0                   | 9,807               | No           |
| Textbooks                                  | 73                     | 1         | 0  | 100                   | 0                   | 74                  |              |
| Litigation Recovery                        | 46                     | 0         | 0  | 950                   | 0                   | 46                  | No           |
| Indirect Costs                             | 46,057                 | 452       | 24,348   | 76,000                | 51,566              | 19,291              | Yes          |
| Unemployment Insurance                     | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Teacheraage                                | 0                      | 0         | 0  | 0                     | 0                   | 0                   | No           |
| Insurance Refund                           | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Grants and Gifts to Teachers               | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Advertisement                              | 0                      | 0         | 0  | 0                     | 0                   | 0                   | No           |
| Career Technical Education                 | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Arizona Industry Credentials Incentive     | 0                      | 0         | 0  | 0                     | 0                   | 0                   | No           |
| Impact Aid Revenue Bond Building           | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Debt Service                               | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Emergency Deficiencies Correction          | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Building Renewal Grant                     | 1,467                  | 12        | 0  | 365,000               | 0                   | 1,479               |              |
| Impact Aid Rev. Bond Debt Service          | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Student Activities                         | 1,450                  | 1,670     | 0  | 8,600                 | 925                 | 2,195               |              |
| 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               | 0                      | 0         | 0  | 9,000                 | 0                   | 0                   |              |
| OPEB                                       | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |
| Other Internal Service Fund                | 0                      | 0         | 0  | 0                     | 0                   | 0                   |              |

**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