



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 2024

Table with 2 columns: SIGNATURE/DATE and SIGNATURE/DATE. Lists names like Wendy Odell, Edie Crall, Camilo Gotay, Linda Lyon, Gary Terrell.

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on _____ contain(s) the data for the AFR described above. Date

Superintendent Signature
Crystle Nehrmeyer
Superintendent (Typed Name)
Business Manager
District Contact Employee

Business Manager Signature
Brigette Martin
Business Manager (Typed Name)
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TOTAL EXPENDITURES BY FUND
1. Maintenance & Operation (from page 2, line 32) \$ 3,813,249
2. Classroom Site Funds (from page 3, line 13) \$ 189,503
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 156,911

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980=\$8.39 prior year exp rev

Total local revenues (lines 2-19)

2000 County

- 2110 County School Fund
- 2210 Special County School Reserve Fund
- Other (Specify) _____

Total county revenues (lines 21-23)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- 3200 Restricted
- Other (Specify) rounding

Total State revenues (lines 25-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4300 Restricted Revenue Received Directly from the Federal Government
- 4500 Restricted 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) _____

Total federal revenues (lines 31-38)

Total Fund Revenue (lines 20, 24, 30, and 39)

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

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

ENDING FUND BALANCE (line 44 minus line 47) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	2,504,781	1,734,647	1,699	299,637	104,310	
2.	3,028,179	163,073	0		1,000,991	
3.	0					
4.	0	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.	93,547	44,751	31	0	25,921	
19.	0	0	0	0	0	
20.	3,121,726	207,833	31	0	1,026,912	
21.	0	0				
22.	0	0				
23.	0	0				
24.	0	0				
25.	0	130,980				0
26.	0	0				0
27.	1,324,228	71,312				0
28.						532,052
29.	0	0			0	(1)
30.	1,324,228	202,292			0	532,051
31.	0					0
32.	0					33,072
33.						48,083
34.						926,081
35.	0					0
36.	0					0
37.	0					0
38.	0				0	0
39.	0				0	1,007,236
40.	4,445,954	410,125	31	0	1,026,912	
41.				0	0	
42.	0	0	0	0	0	
43.	0	0	0	0	0	
44.	6,950,735	2,144,772	1,730	299,637	1,131,222	
45.	3,813,249	156,911	0	184,214	1,044,400	
46.	0	0	0	0	250	
47.	3,813,249	156,911	0	184,214	1,044,650	
48.	3,137,486	1,987,861	1,730	115,423	86,572	

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 3,377 at 7/1/23.

(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 2,552 at 6/30/24.

(4) Debt Service Fund, interest expenditures amount: 429,650

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	990,118	293,155	28,950	43,149	0	2,863,022	1,355,372	2,676,786	-49.4%
2000 Support Services										
2100 Students	2.	60,734	21,113	2,710	7,315	63	80,710	91,935	84,625	8.6%
2200 Instructional Staff	3.	102,474	33,542	2,104	1,159	1,398	102,392	140,677	102,681	37.0%
2300 General Administration	4.	112,092	60,838	48,045	1,623	3,881	211,754	226,479	215,382	5.2%
2400 School Administration	5.	92,348	21,482	0	2,022	260	102,399	116,112	114,921	1.0%
2500 Central Services	6.	184,253	60,845	55,565	8,376	5,770	225,774	314,809	272,057	15.7%
2600 Operation & Maintenance of Plant	7.	190,148	70,956	305,823	118,260	54	699,511	685,241	603,925	13.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	505	4,752	0	0	5,257	8,088	-35.0%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	14,335	6,090	0	0	0	19,535	20,425	18,615	9.7%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,746,502	568,021	443,702	186,656	11,426	4,305,097	2,956,307	4,097,080	-27.8%
200 and 300 Special Education										
1000 Instruction	15.	148,561	40,654	18,551	698	0	381,218	208,464	1,049,611	-80.1%
2000 Support Services										
2100 Students	16.	16,087	3,275	154,476	300	550	295,843	174,688	96,269	81.5%
2200 Instructional Staff	17.	6,665	891	0	0	0	8,500	7,556	6,791	11.3%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	5,293	0	0	0.0%
2500 Central Services	20.	0	0	0	0	(63)	0	(63)	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.	171,313	44,820	173,027	998	487	690,854	390,645	1,152,671	-66.1%
400 Pupil Transportation	25.	239,242	86,381	41,699	68,879	0	680,415	436,201	501,300	-13.0%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	24,412	5,684	0	0	0	32,644	30,096	31,877	-5.6%
Total Expenditures (lines 14, 24-26, 29-31)	32.	2,181,469	704,906	658,428	256,533	11,913	5,709,010	3,813,249	5,782,928	-34.1%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.	352,392											
Interest Income and Other Revenues	2.	12,629											
Total Revenues (lines 1 and 2)	3.	365,021											
Expenditures													
1000 Instruction	4.		153,542	30,333	0	0	0	0	619,459	183,875	188,776	-2.6%	
2100 Support Services - Students	5.		4,692	936	0	0	0	0	0	5,628	1,001	462.2%	
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.		158,234	31,269	0	0	0	0	619,459	189,503	189,777	-0.1%	
Total Classroom Site Fund	13.	330,435	365,021	158,234	31,269	0	0	0	619,459	189,503	189,777	-0.1%	505,953

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	0	57,670		7,943			0	578,548	65,613	101,538	-35.4%
2000 Support Services											
2100, 2200 Students and Instructional Staff	0	632	3,840	6,188			160	39,296	10,820	15,616	-30.7%
2300, 2400, 2500, 2900 Administration	0		14,411	6,815	0		0	32,707	21,226	13,278	59.9%
2600 Operation & Maintenance of Plant	0		2,368	26,119			0	76,498	28,487	12,510	127.7%
2700 Student Transportation	0		1,186	2,535			0	179,159	3,721	22,818	-83.7%
3000 Operation of Noninstructional Services	0		5,399	3,300			0	21,000	8,699	4,356	99.7%
4000 Facilities Acquisition and Construction	0		0	2,908			0	60,226	2,908	16,625	-82.5%
5000 Debt Service					15,437	0		65,228	15,437	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	58,302	27,204	55,808	15,437	0	160	1,052,662	156,911	186,741	-16.0%

(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 Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1,052,662	156,912	644,139	184,214	2,800	0	0	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	57,424	0	0	0	0	0	1,700	0
6655 Short-term Noninstructional Software Subscription		27,204		0		0		0
6710 Land and Improvements	2,802	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	0	25,643	0	11,368	0	0	0	0
673X Vehicles	100,000	0	100,000	172,846	0	0	0	0
673X Technology-Related Hardware and Software	0	30,165	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	65,228	15,437	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	0	0	0	0	0	0	0	0
Total (lines 2-12)	225,454	98,449	100,000	184,214	2,800	0	1,700	0
Total amounts reported on lines 2 through 12 above for:								
Renovation	0	0	0	0			0	0
New Construction	0	0	0	0	0	0	0	0
Other	225,454	98,449	100,000	184,214	2,800	0	1,700	0
Total (lines 14-16)	225,454	98,449	100,000	184,214	2,800	0	1,700	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2024	
Land and Improvements	1,117,768
Buildings and Improvements	17,216,526
Furniture, Equipment, Vehicles, and Technology	2,325,000
Construction in Progress	0
Total	20,659,294

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Debt Service

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total Federal Project Funds (lines 1-20)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(26,213)	126,996	(60)	139,460	96,579	4,144	Special Revenue
2.	5,143	5,856	(7)	38,401	11,036	(44)	Special Revenue
3.	0	0	0	0	0	0	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	0	0	0	0	0	0	Special Revenue
6.	0	0	0	0	0	0	Special Revenue
7.	0	0	0	0	0	0	Special Revenue
8.	(18,064)	167,471	(85)	211,897	155,943	(6,621)	Special Revenue
9.	0	0	0	0	0	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	0	0	0	0	0	0	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	62,323	33,090	0	87,000	9,434	85,979	General
15.	0	0	0	0	0	0	General
16.	1,559	0	0	2,000	1,550	9	General
17.	0	0	0	0	0	0	Special Revenue
18.	0	0	0	0	0	0	General
19.	(186,615)	492,206	(222)	974,344	346,431	(41,062)	Special Revenue
20.	0	0	0	0	0	0	Capital Projects
21.	(161,867)	825,619	(374)	1,453,102	620,973	42,405	

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	85
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0
18.	0
19.	222
20.	0

Total COVID-19 Federal Relief Funds included in lines above

22.	(169,873)	447,881	(224)		270,723	7,061		22.
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22.	0	224	22.
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STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 23-32)

23.	0	0	0	0	0	0	Special Revenue	23.
24.	0	0	0	0	0	0	Special Revenue	24.
25.	0	0	0	0	0	0	Special Revenue	25.
26.	0	0	0	0	0	0	Special Revenue	26.
27.	0	0	0	0	0	0	Special Revenue	27.
28.	0	0	0	0	0	0	Special Revenue	28.
29.	0	0	0	0	0	0	Special Revenue	29.
30.	0	0	0	77,980	0	0	Special Revenue	30.
31.	0	0	0	0	0	0	Special Revenue	31.
32.	3,279	83,674	0	74,941	71,112	15,841	Special Revenue	32.
33.	3,279	83,674	0	152,921	71,112	15,841		33.

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

Total Federal and State Projects (lines 21 and 33)

34.	(158,588)	909,293	(374)	1,606,023	692,085	58,246		34.
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

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

	BEGINNING FUND BALANCE	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES		EXPENDITURES BUDGET	ACTUAL	ENDING FUND BALANCE ACTUAL
			INCLUDING TRANSFERS				
OTHER FUNDS							
020 Instructional Improvement	117,592	29,111			95,000	8,391	138,312
050 County, City, and Town Grants	0	0	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0	0
500 School Plant	1,791	52	0	0	2,000	0	1,843
515 Civic Center	5,238	153	0	0	10,000	0	5,391
520 Community School	17,552	8,206	0	0	15,000	8,973	16,785
525 Auxiliary Operations	20,726	8,407	0	0	15,000	4,307	24,826
526 Extracurricular Activities Fees Tax Credit	473,740	200,466	0	0	400,000	134,708	539,498
530 Gifts and Donations	99,169	72,792	0	0	75,362	63,865	108,096
535 Career & Technical Education Projects	0	0	0	0	0	0	0
540 Fingerprint	29	0	0	0	50	0	29
545 School Opening	0	0	0	0	0	0	0
550 Insurance Proceeds	16,149	473	0	0	30,000	0	16,622
555 Textbooks	923	0	0	0	1,500	0	923
565 Litigation Recovery	1,717	0	0	0	0	0	1,717
570 Indirect Costs	2,890	0	375	5,000	0	0	3,265
575 Unemployment Insurance	0	0	0	0	0	0	0
580 Teacherage	0	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0	0
590 Grants and Gifts to Teachers	0	0	0	0	0	0	0
595 Advertisement	0	0	0	0	0	0	0
596 Career Technical Education	0	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	0	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0	0
650 Gifts and Donations—Capital	564	0	0	0	10,000	164	400
660 Condemnation	0	0	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0	0	0
686 Emergency Deficiencies Correction	91	2	0	100	0	0	93
691 Building Renewal Grant	(70,100)	70,400	0	311,990	0	0	300
695 New School Facilities	2,806	82	0	2,800	0	0	2,888
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0	0
750 Permanent Funds	0	0	0	0	0	0	0
800-849 Trust and Custodial Funds	0	0	0	0	0	0	0
850 Student Activities	8,399	25,287	0	20,000	22,790	0	10,896
855 Employee Insurance Program Withholdings	0	0	0	0	0	0	0
865 State Income Tax Withholdings	0	0	0	0	0	0	0
900-949 Enterprise Funds	0	0	0	0	0	0	0
Other Results Based Funding F457	0	0	0	0	77,861	0	(77,861)
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	0	0	0	0	0	0	0
955 Intergovernmental Agreements	3,218	0	0	5,000	0	0	3,218
9__ OPEB	0	0	0	0	0	0	0
9__	0	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	47,500	8,391
Class Size Reduction	0	0
Dropout Prevention Programs	47,500	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	95,000	8,391
Total Expenditures from accounting data		8,391

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

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1. 0	0
2. 0	0
3. 0	0
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. 375	0
18. 0	0
19. 0	0
20. 0	0
21. 0	0
22. 0	0
23. 0	0
24. 0	0
25. 0	0
26. 0	0
27. 0	0
28. 0	0
29. 0	0
30. 0	0
31. 0	0
32. 0	0
33. 0	0
34. 0	0
35. 0	0
36. 0	0
37. 0	0
38. 0	0
39. 0	0
1. 0	0
2. 0	0
3. 0	0
4. 0	0

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	9,685,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(615,000)	3.
4. Bonds Outstanding, June 30, 2024	9,070,000	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates		
a. Primary	280,207,382	Tax Rate 2.3179
b. Secondary	280,207,382	Tax Rate 0.5378
2. Number of Schools	1	
3. Actual Days in Session	176	
4. Area of School District (Square Miles)	315	

(Report this WHETHER OR NOT district changed boundaries in FY 2024)

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)	1,923,815
2. Classroom Supplies (Function 1000, Object Code 6600)	136,079
3. Administration (Functions 2300, 2400, 2500, & 2900)	667,426
4. Support Services—Students (Function 2100)	292,085
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	1,475,684
6. Total Current Expenditures	4,495,089
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	546,542
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	3,948,547

E. Other long-term debt

1. Other Principal (object 6832)	15,437
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)	yes

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, 2024

1. Sinking funds	0
2. Bond funds	115,422
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 2024	48,728
2. Average salary of all teachers employed in FY 2023	49,439
3. Increase in average teacher salary from prior year	(711)
4. Percentage increase	-1.4%

Comments on Average Salary Calculation (Optional):

Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	26,862	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	1,484,672	25.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	89,050	2.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	1,395,622	23.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	60,609	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	73,016	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	38,598	
6. Other Certified Staff (All Functions)	44,633	

7. In FY 2024, 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)	No
b. Making payments in addition to their base salary? (Yes or No)	No

Total Certified Salary Payments from accounting data 1,728,390

(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	3	1	3	0	0	1	0	0	0	0	8
2. Verbal Reasoning	0	0	2	0	0	2	0	0	2	0	0	0	0	6
3. Nonverbal Reasoning	0	0	3	0	2	3	1	1	0	0	0	0	0	10
4. Total Duplicated Enrollment (lines 1-3)	0	0	5	3	3	8	1	1	3	0	0	0	0	24

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	680,854	380,645	1.
2. Gifted Education	10,000	10,000	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	690,854	390,645	9.
10. IEP required pupil transportation costs coded within Program 400	48,849	47,035	10.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	10,000
9-12	\$	0
Total	\$	10,000

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	21,850	1.
2. Federal Audit Expenditures - All Funds	6330	65,657	2.

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

Actual Expenditures made in FY 2024 \$ 0

F. TUITION

	Tuition Expenditures
1. Tuition to Other Arizona Districts (object 6561)	0
2. Tuition to Out-of-State Districts (object 6562)	0
3. Tuition to Private Schools (object 6563)	32,372
4. Tuition to Ed Services\Coops\IGAs (object 6564)	3,500
5. Tuition Other (object 6569) (1)	0
6. Total (lines 1-5)	35,872

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
1000 Instruction	1,810,669	505,527	64,562	136,079	27,926	770				36,226	0	2,581,759
2000 Support Services												
2100 Students	121,760	33,342	157,352	27,717	9,221	613				991	0	350,996
2200 Instructional Staff	120,693	36,737	15,087	9,465	868	1,398				0	0	184,248
2300 General Administration	112,092	60,838	48,045	1,623	1,689	3,881	0			0	0	228,168
2400 School Administration	95,448	22,100	545	2,022	5,810	260				0	0	126,185
2500, 2900 Central Services, Other	209,532	65,873	57,254	22,787	4,126	5,707		0		0	0	365,279
2600 Operation and Maintenance of Plant	190,148	70,956	328,833	120,629	36,709	54				0	0	747,329
2700 Student Transportation	250,395	88,585	41,699	83,428	175,381	0				0		639,488
3000 Operation of Noninstructional Services												
3100 Food Service Operations	89,139	29,781	1,171	116,124	3,300	2,864				134	0	242,513
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											29,398	29,398
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	2,999,876	913,739	714,548	519,874	265,030	15,547	0	0	37,351	29,398	5,495,363	
From Federal Funds	482,479	137,544	49,190	118,893	19,275	2,229	0	0	104	0	809,714	
From State and Local Sources	2,517,397	776,195	665,358	400,981	245,755	13,318	0	0	37,247	29,398	4,685,649	
4000 Facilities Acquisition and Construction	0	0	0	0	2,908	0				0	0	2,908
5000 Debt Service								630,437	429,400		0	1,059,837

Total certified teachers and substitutes salaries do not agree with your accounting records. Please verify the amounts.

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	1,203,000	22,380	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	237,673	3,920	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. Co-curricular Activities, Athletics, and Other (Program 600-630)	32,671	562	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	72,278
7. Number of FTE-Certified Teachers	25
8. Number of FTE-Contract Teachers	1

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

1. 6410-6411 Utility Services	95,315
2. 6620-6629 Energy	66,683

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	0
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	48,083

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	274	29,124	29,398
4. Function 3300-Community Service Operations (program 900)	274		

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	2,908
4. Total (lines 1-3)	2,908
5. 6450 Construction	0

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

1. 6340 Technical Services	1,185
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	27,071
5. 6641-43 Software reported in library books, textbooks, or instructional aids	28,792
6. 6650 and 6655 Supplies—Technology-Related and Short-term noninstructional software subscriptions	52,013
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	34,693
8. Subtotal (Lines 1-7)	143,754
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	14,340
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	15,437
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	876
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds												
1000 Instruction	1.	139,209	38,579	0	0	14,366	0		0	0	0	192,154
2100, 2200 Student Support Services	2.	0	0	0	6,320	0	0		0	0	0	6,320
2300, 2500, 2900 Other Support Services	3.	0	0	0	0	556	0	0	0	0	0	556
2400 School Administration	4.	0	0	0	0	0	0		0	0	0	0
2600 Operation and Maintenance of Plant	5.	0	0	23,010	0	0	0		0	0	0	23,010
2700 Student Transportation	6.	0	0	0	0	0	0		0	0	0	0
3100 Food Service Operations	7.	35,941	12,742	0	0	0	0		0	0	0	48,683
3200 Enterprise Operations	8.	0	0	0	0	0	0		0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0		0	0	0	0
3400 Bookstore Operations	10.	0	0	0	0	0	0		0	0	0	0
Other	11.	0	(1)	0	0	0	0		0	0	0	(1)
Total (lines 1-12)	12.	175,150	51,320	23,010	6,320	14,922	0		0	0	0	270,722

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	2,904	0
5. 6650 Supplies—Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	14,922	14,366
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	6,320	6,320
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Line 11 in the current expenditures table should not contain negative amounts. Click the instruction link in cell A20 for more information.

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	0
2. Programs 100-630, All functions, Object 67XX	14,922

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	116,236	116,119		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	418,821	418,407	0	414
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	936,906	654,548	270,722	11,636
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	148,764	148,764		
6. Other COVID-19 Federal Relief Funds	78,726	18,780	0	59,946
7. Total	1,699,453	1,356,618	270,722	71,996

Total FY 2024 expenditures + other financing uses **270,722**

I certify that the Annual Financial Report of _____ District, _____ County, for fiscal year 2024 was approved by the Governing Board on _____, 2024, and that the complete Annual Financial Report may be reviewed by contacting _____ at the District Office, telephone _____, during normal business hours.

Avg. Daily Membership	2023	2024
Attending	565.2450	347.5950

2024 Tax Rates:	Primary	Secondary
	2.3179	0.5378

Rev. 8/24 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	Fund Types
Regular Education				4,305,097	2,956,307		
Special Education				690,854	390,645		
Pupil Transportation				680,415	436,201		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				32,644	30,096		
Maintenance and Operation Total	2,504,781	4,445,954	0	5,709,010	3,813,249	3,137,486	General
Classroom Site Funds	330,435	365,021		619,459	189,503	505,953	Special Revenue
Instructional Improvement	117,592	29,111		95,000	8,391	138,312	Special Revenue
Unrestricted Capital Outlay	1,734,647	410,125	0	1,052,662	156,911	1,987,861	General
Adjacent Ways	1,699	31	0	0	0	1,730	Capital Projects
Bond Building	299,637	0	0	644,139	184,214	115,423	Capital Projects
Condemnation	0	0	0	0	0	0	General
Energy and Water Savings	0	0	0	0	0	0	General
New School Facilities	2,806	82		2,800	0	2,888	Capital Projects
Federal Projects	(161,867)	825,619	(374)	1,453,102	620,973	42,405	
State Projects	3,279	83,674	0	152,921	71,112	15,841	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	0	0	0	0	0	0	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	1,791	52	0	2,000	0	1,843	Special Revenue
Food Service	69,073	220,177	0	200,909	179,477	109,773	Special Revenue
Civic Center	5,238	153	0	10,000	0	5,391	Special Revenue
Community School	17,552	8,206	0	15,000	8,973	16,785	Special Revenue
Auxiliary Operations	20,726	8,407	0	15,000	4,307	24,826	Special Revenue
Extracurricular Activities Fees	473,740	200,466	0	400,000	134,708	539,498	Special Revenue
Gifts and Donations	99,169	72,792	0	75,362	63,865	108,096	Special Revenue
Gifts and Donations—Capital	564	0	0	10,000	164	400	Capital Projects
Career & Technical Education Projects	0	0	0	0	0	0	Special Revenue
Fingerprint	29	0	0	50	0	29	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	16,149	473	0	30,000	0	16,622	General
Textbooks	923	0	0	1,500	0	923	Special Revenue
Litigation Recovery	1,717	0	0	0	0	1,717	General
Indirect Costs	2,890	0	375	5,000	0	3,265	General
Unemployment Insurance	0	0	0	0	0	0	General
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	0	0	0	0	0	0	Special Revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special Revenue
Advertisement	0	0	0	0	0	0	General
Career Technical Education	0	0	0	0	0	0	Special Revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	104,310	1,026,912	(250)	1,044,861	1,044,400	86,572	Debt Service
Emergency Deficiencies Correction	91	2	0	100	0	93	Capital Projects
Building Renewal Grant	(70,100)	70,400	0	311,990	0	300	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	8,399	25,287	0	20,000	22,790	10,896	Special Revenue
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	77,861	(77,861)	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal Services
Intergovernmental Agreements	3,218	0	0	5,000	0	3,218	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

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 2024.
 (2) The District's actual fund balance reserve for FY 2024 was: 0

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
English Language Learner Fund 071									
Revenues									
3200 Restricted Revenue from State Sources	0								
Investment Income and Other Revenues	0								
Total Revenues (lines 1 and 2)	0								
Expenditures									
1000 Instruction		0	0	0	0	0	0	0	0
2000 Support Services									
2100 Students		0	0	0	0	0	0	0	0
2200 Instructional Staff		0	0	0	0	0	0	0	0
2300 General Administration		0	0	0	0	0	0	0	0
2400 School Administration		0	0	0	0	0	0	0	0
2500 Central Services		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant		0	0	0	0	0	0	0	0
2700 Student Transportation		0	0	0	0	0	0	0	0
2900 Other		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	0	0	0	0	0	0	0	0	0
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	0								
Investment Income and Other Revenues	0								
Total Revenues (lines 14 and 15)	0								
Expenditures									
1000 Instruction		0	0	0	0	0	0	0	0
2000 Support Services									
2100 Students		0	0	0	0	0	0	0	0
2200 Instructional Staff		0	0	0	0	0	0	0	0
2300 General Administration		0	0	0	0	0	0	0	0
2400 School Administration		0	0	0	0	0	0	0	0
2500 Central Services		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant		0	0	0	0	0	0	0	0
2700 Student Transportation		0	0	0	0	0	0	0	0
2900 Other		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	0	0	0	0	0	0	0	0	0

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses	Funds														Total all funds		
	General Fund*			Capital Projects Fund			Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds				
	Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants					Other special revenue funds			
Prior year ending fund balance																	
1. Ending fund balance reported in FY 2023 AFR	2,504,781	1,734,647	84,638	0	299,637	1,699	(66,639)	330,435	(222,470)	814,232	104,310	0	0	3,218	5,888,488		
Current year ending fund balance																	
2. Total FY 2024 ending fund balance	3,137,486	1,987,861	107,592	0	115,423	1,730	3,681	505,953	(27,742)	878,511	86,572	0	0	3,218	6,800,285		
FY 2024 ending fund balance details:																	
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2025 to support budgeted spending	0	0	0	0	115,423	0	0	0	0	0	0	0	0	0	115,423	0	0
3.d Maintained for debt retirement after FY 2025	0	0	0	0	0	0	0	0	0	0	86,572	0	0	0	86,572	0	0
3.e Maintained for capital projects after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.f Maintained for retirement contributions after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.h Maintained for future financial stability	3,137,486	1,987,861	107,592	0	0	1,730	3,681	505,953	(27,742)	878,511	0	0	0	3,218	6,598,250		
3.i other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.j other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.k Total FY 2024 ending fund balance	3,137,486	1,987,861	107,592	0	115,423	1,730	3,681	505,953	(27,742)	878,511	86,572	0	0	3,218	6,800,285		

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and other funds columns on this page.

B. Fund balance reserve process or policy	1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).	No	Governing Board policy number (NA if no adopted policy exists):

If question 1 was answered yes, complete the table below to describe the District's specific FY 2024 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts.

2. Fund(s)	Targeted FY 2024 fund balance reserve amount(s)	Actual FY 2024 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2025 and thereafter:
 Maintain a portion as BBCF to begin each fiscal year, but some of this will be used up as we no longer have ESSER funds offering support.