



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

SIGNATURE/DATE

SIGNATURE/DATE

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

Matt Yost
Superintendent (Typed Name)

Levi Frye
District Contact Employee

Business Manager Signature

Levi Frye
Business Manager (Typed Name)

928-638-2461
Telephone Number

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>3,937,966</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>261,610</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>330,562</u>

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) GPLET/Refund of Prior Year Expenditures

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) n/a

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.	2,563,520	240,571	0	0	0	
2.	1,856,747	575,849	0		0	
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.	86,066	8,344	0	0	0	
19.	669,552	49,741	0	0	0	
20.	2,612,365	633,934	0	0	0	
21.	3,642	274				
22.	0	0				
23.	0	0				
24.	3,642	274				
25.	108,272	0				0
26.	1,292,381	77,593				1
27.	3,852	167				0
28.						1,357,119
29.	0	1			0	(1)
30.	1,404,505	77,761			0	1,357,119
31.	0					0
32.	0					0
33.						91,696
34.						349,484
35.	0					37,767
36.	0					1,015,127
37.	0					72,570
38.	0				0	(1)
39.	0				0	1,566,643
40.	4,020,512	711,969	0	0	0	
41.				0	0	
42.	0	0	0	0	0	
43.	0	0	0	0	0	
44.	6,584,032	952,540	0	0	0	
45.	3,937,966	330,562	0	0	0	
46.	0	0	0	0	0	
47.	3,937,966	330,562	0	0	0	
48.	2,646,066	621,978	0	0	0	

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/23.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 710,587

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/24.

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

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.	872,585	311,638	9,705	17,436	6,329	1,477,903	1,217,693	1,261,348	-3.5%
2000 Support Services										
2100 Students	2.	89,667	41,083	5,805	3,302	2,279	126,477	142,136	116,197	22.3%
2200 Instructional Staff	3.	41	3	11,215	1,933	0	0	13,192	24,278	-45.7%
2300 General Administration	4.	158,296	69,032	16,629	2,367	6,716	296,698	253,040	261,373	-3.2%
2400 School Administration	5.	87,300	41,993	0	970	0	170,546	130,263	161,934	-19.6%
2500 Central Services	6.	210,657	86,112	61,041	8,615	16,227	438,460	382,652	355,299	7.7%
2600 Operation & Maintenance of Plant	7.	326,682	120,849	218,566	200,730	0	895,868	866,827	720,740	20.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	54,792	21,149	0	0	0	104,204	75,941	72,718	4.4%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	21,428	0	16,369	-100.0%
620 School-Sponsored Athletics	11.	9,783	1,978	250	317	19,510	58,746	31,838	63,954	-50.2%
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 Subsection Subtotal (lines 1-13)	14.	1,809,803	693,837	323,211	235,670	51,061	3,590,330	3,113,582	3,054,210	1.9%
200 and 300 Special Education										
1000 Instruction	15.	310,639	208,596	0	310	0	466,241	519,545	485,315	7.1%
2000 Support Services										
2100 Students	16.	0	0	81,377	0	0	121,096	81,377	63,401	28.4%
2200 Instructional Staff	17.	0	0	11,527	161	0	113,583	11,688	9,637	21.3%
2300 General Administration	18.	0	0	0	0	0	2,142	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	1,700	-100.0%
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.	310,639	208,596	92,904	471	0	703,062	612,610	560,053	9.4%
400 Pupil Transportation	25.	95,491	37,724	17,517	53,397	0	233,139	204,129	218,422	-6.5%
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.	6,337	1,308	0	0	0	12,717	7,645	2,325	228.8%
Total Expenditures (lines 14, 24-26, 29-31)	32.	2,222,270	941,465	433,632	289,538	51,061	4,539,248	3,937,966	3,835,010	2.7%

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.	291,298											
Interest Income and Other Revenues	2.	4,061											
Total Revenues (lines 1 and 2)	3.	295,359											
Expenditures													
1000 Instruction	4.		202,099	43,273	0	0	0	0	401,411	245,372	241,074	1.8%	
2100 Support Services - Students	5.		9,600	2,749	0	0	0	0	0	12,349	0	--	
2200 Support Services - Instructional Staff	6.		3,240	649	0	0	0	0	0	3,889	2,312	68.2%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0	0	0.0%	
3300 Community Services Operations	9.		0	0	0			0	0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0	0	0.0%	
5000 Debt Service	11.							0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.		214,939	46,671	0	0	0	0	401,411	261,610	243,386	7.5%	
Total Classroom Site Fund	13.	109,714	295,359	214,939	46,671	0	0	0	401,411	261,610	243,386	7.5%	143,463

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	30,578		3,297			9,403	38,556	43,278	34,253	26.3%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	295	11,140	2,685			6,508	47,348	20,628	36,497	-43.5%
2300, 2400, 2500, 2900 Administration	4.	0		4,875	31,256		0	0	59,075	36,131	40,215	-10.2%
2600 Operation & Maintenance of Plant	5.	0		2,794	12,619			5,624	11,885	21,037	13,288	58.3%
2700 Student Transportation	6.	0		823	162,385			0	202,867	163,208	6,407	2447.3%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			0	139,917	0	0	0.0%
5000 Debt Service	9.					46,280	0		0	46,280	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	30,873	19,632	212,242	46,280	0	21,535	499,648	330,562	130,660	153.0%

(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.	499,648	330,562	0	0	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.		23,723		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.	25,000	634	0	0	0	0	0	0
673X Vehicles	9.	200,000	162,385	0	0	0	0	0	0
673X Technology-Related Hardware and Software	10.	59,347	49,223	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0	46,280	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0
Total (lines 2-12)	13.	284,347	282,245	0	0	0	0	0	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	0	0	0	0			0	0
New Construction	15.	44,729	0	0	0	0	0	0	0
Other	16.	239,618	28,245	0	0	0	0	0	0
Total (lines 14-16)	17.	284,347	Must equal line 13	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 JUNE 30, 2024	
Land and Improvements	1,369,658
Buildings and Improvements	11,996,983
Furniture, Equipment, Vehicles, and Technology	1,535,719
Construction in Progress	1,419,753
Total	16,322,113

DISTRICT NAME Grand Canyon Unified School District

COUNTY Coconino

CTDS NUMBER 030204000

General

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.	(11,663)	11,664	0	73,893	84,802	(84,801)	Special Revenue
2.	(954)	13,604	0	10,773	29,423	(16,773)	Special Revenue
3.	0	0	0	10,000	2,281	(2,281)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	(10,951)	11,063	0	2,994	0	112	Special Revenue
6.	(12,229)	(79)	0	0	24,632	(36,940)	Special Revenue
7.	0	0	0	212,676	0	0	Special Revenue
8.	(20,302)	20,302	0	52,405	96,300	(96,300)	Special Revenue
9.	(8,738)	8,737	0	5,970	7,563	(7,564)	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	(4,948)	4,948	0	0	5,331	(5,331)	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	281	2	0	280	282	1	General
15.	414,645	45,250	0	256,503	10,011	449,884	General
16.	0	0	0	0	0	0	General
17.	6,684	69,440	0	75,980	63,480	12,644	Special Revenue
18.	201,790	1,016,977	0	978,935	720,163	498,604	General
19.	(419,641)	267,150	0	200,000	195,202	(347,693)	Special Revenue
20.	0	0	0	0	0	0	Capital Projects
21.	133,974	1,469,058	0	1,880,409	1,239,470	363,562	

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
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.	0	0
18.	0	0
19.	0	0
20.	0	0

Total COVID-19 Federal Relief Funds included in lines above

22.	(400,848)	186,473	0		87,773	(302,148)	
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22.	0	0
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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.	(299)	1,062	0	0	1,062	(299)	Special Revenue
24.	0	0	0	0	0	0	Special Revenue
25.	0	0	0	0	0	0	Special Revenue
26.	0	0	0	0	0	0	Special Revenue
27.	0	0	0	0	0	0	Special Revenue
28.	0	0	0	0	0	0	Special Revenue
29.	1,700	0	0	0	0	1,700	Special Revenue
30.	3,804	1,874	0	0	0	5,678	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	1	0	0	189,669	83,000	(82,999)	Special Revenue
33.	5,206	2,936	0	189,669	84,062	(75,920)	

	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

Total Federal and State Projects (lines 21 and 33)

34.	139,180	1,471,994	0	2,070,078	1,323,532	287,642	
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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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

OTHER FUNDS	1.	BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES	ENDING FUND	
		FUND BALANCE		SOURCES AND USES		BALANCE	
		ACTUAL		INCLUDING TRANSFERS		ACTUAL	
020 Instructional Improvement	1.	102,305	19,574		112,825	0	121,879
050 County, City, and Town Grants	2.	15,995	0	0	16,130	8,926	7,069
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	50	0	0	51	0	50
515 Civic Center	6.	3,500	58	0	3,500	0	3,558
520 Community School	7.	0	0	0	0	0	0
525 Auxiliary Operations	8.	37,234	9,735	0	35,000	17,050	29,919
526 Extracurricular Activities Fees Tax Credit	9.	68,539	17,021	0	69,000	16,001	69,559
530 Gifts and Donations	10.	60,743	27,892	0	62,000	18,342	70,293
535 Career & Technical Education Projects	11.	404	3	0	405	0	407
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	0	0	0	0	0	0
555 Textbooks	15.	1,298	22	0	1,300	0	1,320
565 Litigation Recovery	16.	0	0	0	0	0	0
570 Indirect Costs	17.	5,927	744	0	5,500	0	6,671
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	164,311	185,006	0	250,000	162,949	186,368
585 Insurance Refund	20.	8,894	148	0	9,000	0	9,042
590 Grants and Gifts to Teachers	21.	308	3	0	310	0	311
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	(50,350)	47,307	0	67,000	50,055	(53,098)
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	66,568	1,105	0	66,000	0	67,673
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(28,680)	1,045,173	0	1,413,137	1,346,566	(330,073)
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
850 Student Activities	35.	31,263	45,633	0	38,000	35,928	40,968
855 Employee Insurance Program Withholdings	36.	54,003	542,151	0	600,000	521,890	74,264
865 State Income Tax Withholdings	37.	0	0	0	0	0	0
900-949 Enterprise Funds	38.	0	0	0	0	0	0
Other - Results Based Funding	39.	182,461	2,743	0	184,069	31,039	154,165
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0	0
9__ _____	4.	0	0	0	0	0	0

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	112,825	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	112,825	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.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0
18.	0
19.	0
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0
31.	0
32.	0
33.	0
34.	0
35.	0
36.	0
37.	0
38.	0
39.	0
1.	0
2.	0
3.	0
4.	0

DISTRICT NAME Grand Canyon Unified School District

COUNTY Coconino

CTDS NUMBER 030204000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	0	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	0	3.
4. Bonds Outstanding, June 30, 2024	0	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	21,136,099	Tax Rate	12.3623
b. Secondary	21,136,099	Tax Rate	1.0770
2. Number of Schools	2		
3. Actual Days in Session	144		
4. Area of School District (Square Miles)	516		

(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)	2,466,796
2. Classroom Supplies (Function 1000, Object Code 6600)	122,895
3. Administration (Functions 2300, 2400, 2500, & 2900)	987,885
4. Support Services—Students (Function 2100)	412,222
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	1,879,451
6. Total Current Expenditures	5,869,249
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	369,250
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	5,499,999

E. Other long-term debt

1. Other Principal (object 6832)	46,063
2. Other Interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	217
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, 2024

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	4,272,844

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

1. Average salary of all teachers employed in FY 2024	57,227
2. Average salary of all teachers employed in FY 2023	55,179
3. Increase in average teacher salary from prior year	2,048
4. Percentage increase	3.7%

Comments on Average Salary Calculation (Optional):

[Empty box for comments]

Check this box if your di

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	0	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	1,364,536	22.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	77,795	1.50
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	1,286,741	20.50
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	0	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	2,759	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	99,724	
6. Other Certified Staff (All Functions)	343,410	

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

1,810,429

(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	1.
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.

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	566,076	441,885	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	121,096	170,725	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)	15,890	0	8.
9. Total (lines 1-8)	703,062	612,610	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

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	19,800	1.
2. Federal Audit Expenditures - All Funds	6330	2,000	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 to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)
- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-5)

Tuition Expenditures
0
0
0
0
0
0

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

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)	
Funds 001-799 (excluding 575)												
1000 Instruction	1,722,175	662,456	28,918	122,895	5,320	6,184				47,063	0	2,595,011
2000 Support Services												
2100 Students	150,833	61,909	188,086	3,729	0	0				7,665	0	412,222
2200 Instructional Staff	132,095	35,642	36,964	14,777	2,685	0				0	0	222,163
2300 General Administration	180,346	73,528	20,699	2,632	1,927	6,716	0			0	0	285,848
2400 School Administration	90,551	42,656	1,607	1,547	2,797	0				211	0	139,369
2500, 2900 Central Services, Other	341,120	120,410	75,879	13,814	26,532	16,379		0		26,733	0	620,867
2600 Operation and Maintenance of Plant	344,058	127,399	474,089	272,433	99,649	5,054				0	0	1,322,682
2700 Student Transportation	98,911	38,342	16,688	54,220	207,279	0				0		415,440
3000 Operation of Noninstructional Services												
3100 Food Service Operations	83,513	27,663	0	115,423	955	2,178				0	0	229,732
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											2,607	2,607
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	3,143,602	1,190,005	842,930	601,470	347,144	36,511	0	0	81,672	2,607	6,245,941	
From Federal Funds	159,856	44,120	170,606	74,703	98,222	998	0	0	25,552	2,607	576,664	
From State and Local Sources	2,983,746	1,145,885	672,324	526,767	248,922	35,513	0	0	56,120	0	5,669,277	
4000 Facilities Acquisition and Construction	0	0	1,295,611	32,150	20,843	0				0	0	1,348,604
5000 Debt Service								46,280	0			46,280

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)	1,105,794	0	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	208,619	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	25,894	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	91,928	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	34,783	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	28,008
7. Number of FTE-Certified Teachers	24
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	108,208
2. 6620-6629 Energy	183,319

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	30,782

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	2,089	518	2,607
4. Function 3300-Community Service Operations (program 900)	2,089		

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	20,843
4. Total (lines 1-3)	20,843
5. 6450 Construction	1,243,619

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

1. 6340 Technical Services	40,277
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	87,091
5. 6641-43 Software reported in library books, textbooks, or instructional aids	45,040
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	33,248
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	132,576
8. Subtotal (Lines 1-7)	338,232
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	46,063
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	217

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

1. 2210 Improvement of Instruction	84,933
------------------------------------	--------

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	
Current Expenditures from COVID-19 federal relief funds												
1000 Instruction	1.	0	0	0	0	0	0	0	0	0	0	0
2100, 2200 Student Support Services	2.	0	0	0	0	0	0	0	0	0	0	0
2300, 2500, 2900 Other Support Services	3.	0	0	0	0	0	0	0	0	0	0	0
2400 School Administration	4.	0	0	0	0	0	0	0	0	0	0	0
2600 Operation and Maintenance of Plant	5.	0	0	0	0	52,891	0	0	0	0	0	52,891
2700 Student Transportation	6.	0	0	0	0	34,882	0	0	0	0	0	34,882
3100 Food Service Operations	7.	0	0	0	0	0	0	0	0	0	0	0
3200 Enterprise Operations	8.	0	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	0
3400 Bookstore Operations	10.	0	0	0	0	0	0	0	0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	87,773	0	0	0	0	0	87,773

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	0	0
5. 6650 Supplies-Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	52,891	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	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

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	87,773

	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
COVID-19 federal relief funds				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	50,000	50,000		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	200,000	147,109	52,891	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	309,477	274,595	34,882	0
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	121,529	121,529		
6. Other COVID-19 Federal Relief Funds	172,323	172,323	0	0
7. Total	853,329	765,556	87,773	0

Total FY 2024 expenditures + other financing uses **87,773**

I certify that the Annual Financial Report of Grand Canyon Unified District, Coconino County, for fiscal year 2024 was approved by the Governing Board on October 9, 2024, and that the complete Annual Financial Report may be reviewed by contacting Levi Frye at the District Office, telephone 928-638-2641, during normal business hours.

	CTDS NUMBER	030204000
Avg. Daily Membership	2023	2024
Attending	239.0710	234.7897
2024 Tax Rates:	Primary	Secondary
	12.3623	1.0770

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				3,590,330	3,113,582		
Special Education				703,062	612,610		
Pupil Transportation				233,139	204,129		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				12,717	7,645		
Maintenance and Operation Total	2,563,520	4,020,512	0	4,539,248	3,937,966	2,646,066	General
Classroom Site Funds	109,714	295,359		401,411	261,610	143,463	Special Revenue
Instructional Improvement	102,305	19,574		112,825	0	121,879	Special Revenue
Unrestricted Capital Outlay	240,571	711,969	0	499,648	330,562	621,978	Capital Projects
Adjacent Ways	0	0	0	0	0	0	Capital Projects
Bond Building	0	0	0	0	0	0	Capital Projects
Condemnation	0	0	0	0	0	0	General
Energy and Water Savings	0	0	0	0	0	0	Capital Projects
New School Facilities	0	0		0	0	0	Capital Projects
Federal Projects	133,974	1,469,058	0	1,880,409	1,239,470	363,562	
State Projects	5,206	2,936	0	189,669	84,062	(75,920)	
County, City, and Town Grants	15,995	0	0	16,130	8,926	7,069	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	50	0	0	51	0	50	General
Food Service	117,283	118,771	0	150,000	136,230	99,824	Special Revenue
Civic Center	3,500	58	0	3,500	0	3,558	Special Revenue
Community School	0	0	0	0	0	0	Special Revenue
Auxiliary Operations	37,234	9,735	0	35,000	17,050	29,919	General
Extracurricular Activities Fees	68,539	17,021	0	69,000	16,001	69,559	Special Revenue
Gifts and Donations	60,743	27,892	0	62,000	18,342	70,293	General
Gifts and Donations—Capital	66,568	1,105	0	66,000	0	67,673	Capital Projects
Career & Technical Education Projects	404	3	0	405	0	407	Special Revenue
Fingerprint	0	0	0	0	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	0	0	0	0	0	0	General
Textbooks	1,298	22	0	1,300	0	1,320	Special Revenue
Litigation Recovery	0	0	0	0	0	0	General
Indirect Costs	5,927	744	0	5,500	0	6,671	General
Unemployment Insurance	0	0	0	0	0	0	General
Teacherae	164,311	185,006	0	250,000	162,949	186,368	General
Insurance Refund	8,894	148	0	9,000	0	9,042	Special Revenue
Grants and Gifts to Teachers	308	3	0	310	0	311	Special Revenue
Advertisement	0	0	0	0	0	0	Special Revenue
Career Technical Education	(50,350)	47,307	0	67,000	50,055	(53,098)	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	0	0	0	0	0	0	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	(28,680)	1,045,173	0	1,413,137	1,346,566	(330,073)	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	31,263	45,633	0	38,000	35,928	40,968	Special Revenue
Employee Insurance Program Withholdings	54,003	542,151	0	600,000	521,890	74,264	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	182,461	2,743	0	184,069	31,039	154,165	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	0	0	0	0	0	0	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	1. 0								1. 0
Investment Income and Other Revenues	2. 0								2. 0
Total Revenues (lines 1 and 2)	3. 0								3. 0
Expenditures									
1000 Instruction	4. 0	0	0	0	0	0	0	0	4. 0
2000 Support Services									
2100 Students	5. 0	0	0	0	0	0	0	0	5. 0
2200 Instructional Staff	6. 0	0	0	0	0	0	0	0	6. 0
2300 General Administration	7. 0	0	0	0	0	0	0	0	7. 0
2400 School Administration	8. 0	0	0	0	0	0	0	0	8. 0
2500 Central Services	9. 0	0	0	0	0	0	0	0	9. 0
2600 Operation & Maintenance of Plant	10. 0	0	0	0	0	0	0	0	10. 0
2700 Student Transportation	11. 0	0	0	0	0	0	0	0	11. 0
2900 Other	12. 0	0	0	0	0	0	0	0	12. 0
Total (must agree with the AFR page 6, line 3)	13. 0	0	0	0	0	0	0	0	13. 0
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	14. 0								14. 0
Investment Income and Other Revenues	15. 0								15. 0
Total Revenues (lines 14 and 15)	16. 0								16. 0
Expenditures									
1000 Instruction	17. 0	0	0	0	0	0	0	0	17. 0
2000 Support Services									
2100 Students	18. 0	0	0	0	0	0	0	0	18. 0
2200 Instructional Staff	19. 0	0	0	0	0	0	0	0	19. 0
2300 General Administration	20. 0	0	0	0	0	0	0	0	20. 0
2400 School Administration	21. 0	0	0	0	0	0	0	0	21. 0
2500 Central Services	22. 0	0	0	0	0	0	0	0	22. 0
2600 Operation & Maintenance of Plant	23. 0	0	0	0	0	0	0	0	23. 0
2700 Student Transportation	24. 0	0	0	0	0	0	0	0	24. 0
2900 Other	25. 0	0	0	0	0	0	0	0	25. 0
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	26. 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.

	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	2,563,520	0	884,981	240,571	0	0	37,888	109,714	(477,536)	481,900	0	0	0	0	3,841,038
Current year ending fund balance															
2. Total FY 2024 ending fund balance	2,720,330	0	1,241,790	621,978	0	0	(262,400)	143,463	(660,847)	455,004	0	0	0	0	4,259,318
FY 2024 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	(262,400)	0	(660,847)	0	0	0	0	0	(923,247)
3.b Fund balance exceeding budget capacity in budget-controlled funds	2,015,305	0	0	476,282	0	0	0	0	0	0	0	0	0	0	2,491,587
3.c Planned to be spent in FY 2025 to support budgeted spending	200,000	0	300,000	100,000	0	0	0	0	0	100,000	0	0	0	0	700,000
3.d Maintained for debt retirement after FY 2025											0	0	0	0	0
3.e Maintained for capital projects after FY 2025			100,000	0	0	0	0	0	0	0	0	0	0	0	100,000
3.f Maintained for retirement contributions after FY2025	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
3.h Maintained for future financial stability	505,025	0	841,790	45,696	0	0	0	143,463	0	355,004	0	0	0	0	1,890,978
3.i other purposes (Specify)	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
3.k Total FY 2024 ending fund balance	2,720,330	0	1,241,790	621,978	0	0	(262,400)	143,463	(660,847)	455,004	0	0	0	0	4,259,318

*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 (N/A 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:

n/a

This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G by pink or purple highlighting and must be corrected, before submitting the AFR, as described below.

Amounts identified in pink highlighted cells will materially misstate the amounts reported on the respective pages. Districts with amounts shown in pink-shaded cells will need to make journal entries in their accounting records to bring total miscoded amounts for the fund or page, as applicable, below the respective threshold amount shown in Column J.

Amounts identified in purple highlighted cells should not be coded to the fund or object used, as applicable. Districts with amounts shown in purple-shaded cells will need to make journal entries in their accounting records to correct the fund or object code, as applicable, for each line.

After corrections have been made in the accounting records, districts should upload the corrected version of their accounting records into the Accounting Data tab. Districts may use a new copy of the AFR file or should follow step 18 in the "Checking and copying your data to the AFR file" section of the Data Uploading Instructions (linked below).

[Data Uploading Instructions](#)

[USFR Chart of Accounts](#)

Revenue object code corrections needed for accurate reporting on Page 1

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
1. Federal revenues are not allowed in Fund 610	610			4000-4999	\$0
2. County revenues are not allowed in Fund 620	620			2000-2999	\$0
3. State revenues are not allowed in Fund 620	620			3000-3999	\$0
4. Federal revenues are not allowed in Fund 620	620			4000-4999	\$0
5. County revenues are not allowed in Fund 630	630			2000-2999	\$0
6. State revenues are not allowed in Fund 630	630			3000-3999	\$0
7. Federal revenues are not allowed in Fund 630	630			4000-4999	\$0
8. County revenues are not allowed in Fund 700	700			2000-2999	\$0

Page 1 Thresholds	
610	\$71,197
620	\$0
630	\$0
700	\$0

Maintenance and Operations Fund corrections needed for accurate reporting on Page 2

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
9. Do not use Program codes 000-099	001	000-099		6100-6899	\$0
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	\$0
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0

Page 2 Threshold	
	\$393,797

Classroom Site Fund corrections needed for accurate reporting on Page 3

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
16. Unallowable revenues coded to Fund 010	010			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0
17. Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	\$0
18. Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	\$0
19. Object 6200 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	\$0
20. Object 6300,6400,6500 should not be coded to Function codes 2400-3200 and 3400-5000	010		2400-3200, 3400-5000	6300, 6400, 6500	\$0
21. Object 6600 should not be coded to Function codes 2300-5000	010		2300-5000	6600	\$0
22. Object 6700 should not be coded to Function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	\$0
23. Object 6800 should not be coded to Function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	\$0

Page 3 Thresholds	
	\$29,536
	\$26,161

Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
24. Object 6730 should be coded to 6731-6739	610			6730	\$0
25. Object 6730 should be coded to 6731-6739	620			6730	\$0
26. Object 6730 should be coded to 6731-6739	630			6730	\$0
27. Object 6730 should be coded to 6731-6739	695			6730	\$0

Page 4 Thresholds	
610	\$33,056
620	\$0
630	\$0
695	\$0

National Public Education Financial Survey (NPEFS) Reporting corrections needed for accurate reporting on Page 9 (all funds 001-799, except 575)

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
28. Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0
29. Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0
30. Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0
31. Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0
32. Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0
33. Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0
34. Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0
35. Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0
36. Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0
37. Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0
38. Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$0
39. Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0
40. Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0
41. Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0
42. Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0
43. Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0
44. Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0
45. Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0
46. Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0
47. Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)			6830, 6834-39	\$0
48. Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0
49. Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0
50. Object 6833 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6833	\$0
51. Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	\$0
52. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
53. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
54. Object 6843 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6843	\$0
55. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
56. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
57. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
58. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

Page 9 Threshold
\$764,083

District Name	Grand Canyon Unified School District
CTDS Number	030204000
County	Coconino

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		030204000		500	500	
Private Schools						
CTED (Member Districts)						
School 1	Grand Canyon Elementary	030204001	157.116	100, 101	100	
School 2	Grand Canyon High School	030204002	77.465	200	200	
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						
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School 79						
School 80						
School 81						
School 82						
School 83						
School 84						
School 85						
School 86						
School 87						
School 88						
School 89						
School 90						

Element Name	Element	Description
Fund	001	MAINTENANCE AND OPERATION
Fund	010	CLASSROOM SITE FUND
Fund	020	INSTRUCTIONAL IMPROVEMENT FUND
Fund	050	CITY, TOWN, COUNTY GRANTS
Fund	060	Undesignated
Fund	071	STRUCTURED ENGLISH IMMERSION
Fund	072	COMPENSATORY INSTRUCTION
Fund	100	TITLE I - 2023-2024
Fund	113	TITLE I - 2022-2023
Fund	140	TITLE II 2023-2024
Fund	141	TITLE II 2022-2023
Fund	143	TITLE II - 2020-2021
Fund	144	TITLE II - 2021-2022
Fund	160	ESEA, TITLE IV
Fund	180	ESEA, TITLE V - PROMOTE INFORMED PARENT CHOICE
Fund	190	Title III - 2021-2022
Fund	191	Title III - FY23
Fund	200	TITLE VI S060A230724
Fund	206	INDIAN ED - 2020-2021
Fund	207	TITLE VI - INDIAN ED 21-22
Fund	220	IDEA Basic (Even Yr)
Fund	221	IDEA Basic (Odd Yr)
Fund	222	IDEA Preschool (Even Yr)
Fund	223	IDEA Preschool (Odd Yr)
Fund	230	JOHNSON-O'MALLEY - 20-21
Fund	231	JOM, Odd Year
Fund	233	JOM - 2021-2022
Fund	260	CTE Federal Perkins - EVEN YRS
Fund	261	CTE PERKINS FEDERAL - 2022-2023
Fund	290	MEDICAID
Fund	314	IDEA - PRESCHOOL GRANT - 21-22
Fund	336	ESSER II
Fund	346	ESSER III
Fund	349	FOREST FEES
Fund	356	SCHOOL SAFETY PROGRAM - ESSER
Fund	361	Child Care Grant, FY22/23
Fund	374	ERATE
Fund	378	IMPACT AID
Fund	380	REAP S358A145223
Fund	388	REAP 21-22
Fund	389	REAP - FY22/23
Fund	390	ASAP / RIVER TRIP / GCY - Even Yr
Fund	391	ASAP / RIVER TRIP / GCY - Odd Yr
Fund	393	DYSLEXIA GRANT - FY23
Fund	400	VOCATIONAL EDUCATION - CTE Priority - EVEN YR
Fund	402	VOC ED PRIORITY
Fund	406	VOC-ED PRIORITY 2021-2022
Fund	450	GIFTED
Fund	456	COLLEGE CREDIT EXAM INCENTIVES
Fund	457	RESULTS BASED FUNDING
Fund	464	FY23 DYSLEXIA TRAINING DESIGNEE GRANT
Fund	474	SRO-SCHOOL SAFETY GRANT-YR1
Fund	475	ARTIST IN RESIDENCE
Fund	500	SCHOOL PLANT
Fund	510	FOOD SERVICE
Fund	515	CIVIC CENTER
Fund	525	AUXILIARY OPERATIONS
Fund	526	EXTRACURRICULAR ACTIVITIES FEES TAX CREDIT
Fund	530	MISC. GIFTS & DONATIONS
Fund	531	STILO GRANT - (Vendor Donation)
Fund	532	AMAZON DONATION
Fund	533	NO KID HUNGRY - Non-Profit Grant
Fund	534	HEARD MUSEUM GRANT/DONATION (ART)
Fund	535	CULINARY PRODUCTION SALES
Fund	550	INSURANCE PROCEEDS
Fund	555	TEXTBOOKS - LOST/DAMAGED
Fund	570	INDIRECT COSTS
Fund	580	TEACHERAGE
Fund	585	INSURANCE REFUND
Fund	590	GRANTS TO TEACHERS
Fund	596	CAREER TECHNICAL EDUCATION
Fund	610	UNRESTRICTED CAPITAL OUTLAY
Fund	620	ADJACENT WAYS
Fund	630	BOND BUILDING
Fund	650	ELGA SITE INFRASTRUCTURE
Fund	691	BLD RENEWAL GRANT - RESTRICTED
Fund	700	Bond/Override Indebtness
Fund	850	STUDENT ACTIVITY
Fund	855	EMPLOYEE INSURANCE
Program	900	UNDESIGNATED
Program	100	REGULAR EDUCATION
Program	199	ARRA REGULAR EDUCATION SF5F
Program	200	SPECIAL EDUCATION
Program	201	AUSTISM
Program	202	Emotional Disability
Program	205	SPEC LEARN DISAB
Program	209	OT/PT Impairment
Program	213	SLP Impairment
Program	240	GIFTED EDUCATION
Program	250	REMEDIATION EDUCATION
Program	260	ELL Incremental Costs
Program	265	ELL
Program	270	Vocational/Tech Education
Program	299	ARRA SPED OTHER- SF5F
Program	300	Career Technical Education (CTED)
Program	310	PRESCH MOD DELAY
Program	318	Construction Technology
Program	320	Culinary Arts
Program	323	DIGITAL PHOTOGRAPHY
Program	334	FILM & TV
Program	337	GRAPHIC WEB DESIGN
Program	352	MUSIC/AUDIO PRODUCTION
Program	358	PROF SALES & MARKETING
Program	400	PUPIL TRANS
Program	430	ELL INCREMENTAL COSTS
Program	435	ELL COMPENSATORY INSTRUCTION
Program	470	Vocational and Technical Education (Not CTED)
Program	500	Programs Requiring Separate Budgets
Program	520	Special K-3 Program Override
Program	540	JOINT VOC/TECH
Program	550	K-3 Reading Program
Program	600	Other Instructional Programs
Program	610	SCH-SPONRD COCUR ACTY
Program	620	SCH-SPONSORED ATH
Program	900	Community Services Programs
Function	0000	UNDESIGNATED
Function	1000	INSTRUCTION
Function	1900	INSTRUCTIONAL AIDES
Function	2000	Support Services
Function	2100	SUPP SVCS-STUDENTS
Function	2110	ATTEN/SOC WORK SVS
Function	2111	RECORDS/DISCIPLINE
Function	2120	Counselor/Dean of Students
Function	2121	UNKNOWN
Function	2130	HEALTH SERVICES
Function	2140	PSYCHOLOGICAL SVCS
Function	2150	SPCH/PATH/AUDIO SV
Function	2160	OCCUPATIONAL/PHYSICAL THERAPY - RELATED SERVICES
Function	2190	OTH SUP SV- STUDENT
Function	2200	SUPP SV-INST STAFF
Function	2210	IMPROVE INSTR SVCS
Function	2212	INSTRUCTION & CURRICULUM DEVELOPMENT
Function	2213	INSTRUCTIONAL STAFF TRAINING
Function	2220	LIBRARY / MEDIA SERVICES
Function	2230	INSTRUCTION-RELATED TECHNOLOGY
Function	2260	ACADEMIC STUDENT ASSESSMENT
Function	2290	OTHER SUPPORT SERVICES - INSTRUCTION
Function	2300	GEN ADMIN SUPPORT
Function	2310	GOVERNING BOARD-SV
Function	2320	EXECUTIVE ADMIN SV
Function	2330	LOBBYING
Function	2340	Election Services
Function	2400	SUPP SVCS-SCH ADMIN
Function	2410	OFFICE OF PRIN SVS
Function	2490	ADMIN SUPPORT SERVICES
Function	2500	CENTRAL SERVICES
Function	2510	FISCAL SERVICES
Function	2520	PURCHASING SVS
Function	2530	BUSINESS MANAGER
Function	2540	PRINT,PUBLISH,DUPL
Function	2550	PLANNING, RESEARCH, DEVELOPMENT & EVAL. SERVICES
Function	2560	PUBLIC INFORMATION SERVICES
Function	2570	PERSONNEL SERVICES
Function	2571	Non-Instructional, Non-Employee
Function	2580	ADMINISTRATIVE TECHNOLOGY SERVICES
Function	2590	OTHER CENTRAL SERVICES
Function	2600	OPER/MAIN PLANT SV
Function	2610	OPERATION OF BUILDINGS
Function	2620	MAINTENANCE OF BUILDINGS
Function	2630	CARE/UPKEEP GROUND
Function	2640	CARE/UPKEEP EQUIP
Function	2650	VEHICLE OP. & MAINT. (other than student trans.)
Function	2660	SECURITY SERVICES
Function	2670	SAFETY
Function	2690	OTHER OPERATION AND MAINT
Function	2700	STUDENT TRANS SVS

Element Name	Element	Description
Function	2710	VEHICLE OPERATION
Function	2720	MONITORING SERVICES
Function	2730	VEHICLE SERVICING & MAINTENANCE
Function	2740	UNKNOWN
Function	2790	OTH STUDENT TRANS
Function	2800	SUPP SVS - CENTRAL
Function	2810	PLN,RSRCH,DRV EVAL
Function	2820	INFORMATION SVS
Function	2840	DATA PROCESSING SV
Function	3100	FOOD SERVICE OPER
Function	3200	ENTERPRISE OPERATIONS
Function	3300	Community Services
Function	3400	BOOKSTORE
Function	4000	FACILITIES ACQUISITION & CONSTRUCTION
Function	4100	LAND ACQUISITION
Function	4200	LAND IMPROVEMENT
Function	4300	ARCHIT & ENGIN SVS
Function	4600	SITE IMPROVEMENT
Function	4700	BUILDING IMPROVEMENT
Function	5000	DEBT SERVICE
Function	6000	OTHER FINANCING USES
Object	0102	CASH IN BANK
Object	0103	CASH ON DEP W/TREA
Object	0135	REFUNDABLE DEPOSITS RECEIVABLE
Object	0150	PREPAID
Object	0201	ACCOUNTS PAYABLE
Object	0202	REFUND DEPOSITS
Object	0214	Due to State
Object	0221	Salaries and Wages Payable
Object	0222	OASDI - ER
Object	0223	Medicare - ER
Object	0224	Retirement - ER
Object	0225	Insurance - ER
Object	0227	WORKERS' COMP
Object	0241	Federal Tax
Object	0242	AZ State Tax - EE
Object	0243	OASDI - EE
Object	0244	Medicare - EE
Object	0245	Retirement - EE
Object	0246	Retirement LTD - EE
Object	0247	Voluntary Deductions - EE
Object	0248	Court Ordered
Object	0249	Retirement Buyback - EE
Object	0250	DEFERRED REVENUES
Object	0301	Prepaid Items
Object	0330	UNRESERVED FND BAL
Object	1050	ERROR-DO NOT USE
Object	1110	Property Taxes
Object	1111	PERS PROP TAXES
Object	1115	REAL PROP TAXES
Object	1200	Rev from Local Gov
Object	1280	Revenue in Lieu of Taxes
Object	1320	TUI FR OTH AZ DIST
Object	1410	Transportation - Individual
Object	1440	Transportation - Private Source
Object	1450	Transportation Fees Collected - AZ
Object	1510	INT ON INVESTMENTS
Object	1600	Food Service
Object	1610	DAILY SALES-REIMB
Object	1611	SCHOOL LUNCH PRGRM
Object	1620	DAILY SALES
Object	1630	SPECIAL FUNCTIONS
Object	1720	MISC REVENUE
Object	1750	ENTERPRISE REVENUE
Object	1760	EXTRACURRICULAR FEES TAX CREDIT
Object	1790	ACT FEE TAX CREDIT
Object	1880	REV FR CDMM SV ACT
Object	1920	CONTR/DON PRIV SRC
Object	1940	GOVPROPLEASE EXCISE TAX
Object	1950	SVS PROV OTH DIST
Object	1960	MISC REV from other Local Governments
Object	1980	REFUND PRIOR YEAR EXPENDITURE
Object	1990	MISCELLANEOUS
Object	1991	MISC. REVENUE
Object	1996	Energy Savings-Revenue
Object	1997	TEACHERAGE - RENT
Object	1998	TEACHERAGE - UTIL
Object	2100	Unrestricted Revenue from County
Object	2120	CNTY EQUAL ASSIST
Object	2200	Restricted Revenue from cty
Object	2210	Special County School Reserve Fund
Object	2620	Facilities Rent
Object	2900	REV for/on Behalf of District
Object	3100	Unrestricted
Object	3110	STATE EQUAL ASSIST
Object	3120	ADDL STATE AID
Object	3140	INSTITL VOUCHERS
Object	3160	Unrestricted Revenue from the State
Object	3200	RESTRICT GRNTS AID
Object	3900	Revenue for/on Behalf of a District
Object	4100	Unrestricted Revenue - Federal / IA
Object	4300	REAP Federal
Object	4500	FR FED THRU STATE
Object	4501	SCHOOL BREAKFAST
Object	4502	SCHOOL LUNCH
Object	4503	FRUIT & VEG PROGRAM
Object	4700	FR FED THRU OTHER
Object	4800	IN LIEU OF TAXES
Object	4900	REVENUE for/on BEHALF of a DISTRICT
Object	5100	BOND PROCEEDS
Object	5200	FUND TRFR IN
Object	5300	Transfer In
Object	5700	Special Items
Object	6000	Expenditure
Object	6100	PERSONAL SERVICES - SALARIES
Object	6105	SUBSTITUTE TEACHERS
Object	6110	TEACHERS PK-5
Object	6111	TEACHERS 6-8
Object	6112	TEACHERS 9-12
Object	6113	TEACHERS ALL
Object	6114	TEACHERS CTED/OTHER
Object	6115	TEACHER PERFORMANCE PAY
Object	6116	Certified Travel Reimbursement
Object	6120	Teacher PD
Object	6130	PLC LEADER
Object	6131	LEADERSHIP/GUIDANCE
Object	6132	COACHES - CERTIFIED
Object	6133	INTERVENTIONS/SPECIALISTS
Object	6134	TUTORING
Object	6135	Class Coverages
Object	6136	ADDITIONAL DUTIES - MANDATORY TRAININGS
Object	6139	SUMMER SCHOOL TEACHER
Object	6140	SUPERINTENDENT - CERTIFIED
Object	6141	PRINCIPAL - CERTIFIED
Object	6142	MISC CERTIFIED ADMIN
Object	6143	COUNSELOR - CERTIFIED
Object	6145	ATHLETIC DIRECTOR
Object	6150	CLASSIFIED WAGES
Object	6151	Non-Admin, Non-Certified Salary
Object	6152	OVERTIME
Object	6153	ATHL EVENTS
Object	6200	PERSONAL SERVICES - EMPLOYEE BENEFITS
Object	6210	EMPLOYEE INSURANCE
Object	6211	EMP INSURANCE
Object	6212	UNKNOWN
Object	6213	UNKNOWN
Object	6220	SOCIAL SECURITY CONTRIBUTIONS
Object	6221	OASDI
Object	6222	MEDICARE
Object	6230	STATE RETIREMENT SYSTEM CONTRIBUTIONS
Object	6231	RETIREMENT
Object	6232	LTD
Object	6235	ACR
Object	6240	Tuition Reimbursement
Object	6250	UNEMP INSURANCE
Object	6260	WORKER'S COMPENSATION
Object	6270	HEALTH BENEFITS
Object	6280	Requested Leave Payout
Object	6281	Resigned or Retired Leave Payout
Object	6283	Current Employee Leave Payout Request
Object	6290	OTHER EMPLOYEE BENEFITS
Object	6300	PURCHASED PROF'L & TECH. SERVICES
Object	6310	Admin. Services
Object	6320	PROF-EDUC SERVICES
Object	6321	Purchased Professional-ESI
Object	6330	OTH PROF SERVICES
Object	6340	TECHNICAL SERVICES
Object	6350	AUDIT SERVICES
Object	6360	EMPLOYEE TRAINING & PROF'L DEVELOPMENT SERVICES
Object	6400	PURCHASED PROPERTY SERVICES
Object	6410	UTILITY SERVICES
Object	6411	WATER,SEWAGE
Object	6420	CLEANING SERVICES
Object	6421	DISPOSAL SERVICES
Object	6430	REPAIRS & MAINTENANCE SERVICES
Object	6431	NONTECHNOLOGY-RELATED REPAIRS & MAINTENANCE

Element Name	Element	Description
Object	6432	TECHNOLOGY-RELATED REPAIRS & MAINTENANCE
Object	6440	RENTALS
Object	6442	EQUIPMENT RENTAL
Object	6443	RENTALS OF COMPUTERS & RELATED EQUIP.
Object	6450	CONSTRUCTION SERVICES
Object	6490	OTH PURCH PROP SVS
Object	6500	OTHER PURCHASED SERVICES
Object	6510	STUDENT TRANSPORTATION SERVICES
Object	6511	STUDENT TRANS. PURCHASED FROM OTHER AZ DISTRICTS
Object	6512	STUDENT TRANS. PURCH. OUT-OF-STATE
Object	6519	STUDENT TRANS. PURCHASED FROM OTHER SOURCES
Object	6520	INSURANCE (NON EMP. BENEFITS)
Object	6521	CURRENT YEAR INSURANCE
Object	6522	PRE-PAID INSURANCE
Object	6530	COMMUNICATIONS
Object	6531	TELEPHONE
Object	6532	POSTAGE & SHIPPING
Object	6540	ADVERTISING
Object	6550	PRINTING & BINDING
Object	6560	TUITION
Object	6561	TUITION TO OTHER AZ DISTRICTS
Object	6562	TUITION TO OUT-OF-STATE DISTRICTS
Object	6563	TUITION TO PRIVATE SCHOOL
Object	6564	TUITION - COOPERATIVES/IGA'S
Object	6569	TUITION - OTHER
Object	6580	TRAVEL
Object	6590	MISC. PURCHASED SERVICES
Object	6600	SUPPLIES
Object	6610	GENERAL SUPPLIES
Object	6611	DISTRICT SUPPLIES
Object	6612	SUPPLIES FOR SALE OR RETAIL
Object	6614	TESTING INCENTIVES
Object	6615	CUSTODIAL SUPPLIES
Object	6622	ELECTRICITY
Object	6623	BOTTLED GAS
Object	6626	GASOLINE
Object	6627	DIESEL FUEL
Object	6630	FOOD SERVICE PROGRAM
Object	6631	USDA COMMODITIES (EXCLUDING FREIGHT)
Object	6632	USDA COMMODITIES (FREIGHT ONLY)
Object	6633	OTHER FOOD (EXCEPT COMMODITIES)
Object	6634	Storage Costs for USDA Commodities
Object	6640	BOOKS, PERIODICALS & INSTRUCTIONAL AIDS
Object	6641	LIBRARY BOOKS
Object	6642	TEXTBOOKS
Object	6643	INSTRUCTIONAL AIDS
Object	6644	OTHER BOOKS, PERIODICALS & MEDIA - NONSTUDENT
Object	6650	SUPPLIES - TECHNOLOGY RELATED
Object	6655	Staff/Admin Software Subscription
Object	6700	PROPERTY/EQUIPMENT - CAPITAL ASSETS
Object	6710	Land & Improvements
Object	6720	BUILDINGS
Object	6730	EQUIPMENT
Object	6731	FURN & EQUIPMENT < \$5k
Object	6732	FURNITURE & EQUIPMENT < \$5k
Object	6733	Furniture & Equipment > \$5k
Object	6734	VEHICLES < \$5k
Object	6735	VEHICLES < \$5k
Object	6736	VEHICLES > \$5k
Object	6737	TECH RELATED HARDWARE & SOFTWARE <\$5k
Object	6738	TECH RELATED HARDWARE & SOFTWARE <\$5k
Object	6739	TECH RELATED HARDWARE & SOFTWARE >\$5k
Object	6800	DEBT SERVICES & MISC. - NO OTHER CLASSIFICATION
Object	6810	DUES AND FEES
Object	6820	IGMNT AGAINST DIST
Object	6830	REDEMPTION OF PRINCIPAL
Object	6831	REDEM OF PRINCIPAL-BONDS
Object	6832	REDEMPTION OF PRINCIPAL-OTHER
Object	6833	Staff Instructional Software Subscription
Object	6840	INTEREST
Object	6841	INTEREST - BONDS
Object	6842	INTEREST - OTHER
Object	6850	OTHER INTEREST
Object	6851	PROP TAX REFUND
Object	6860	BOND ISSUANCE AND OTHER DEBT REL COSTS
Object	6890	MISC EXPENDITURES
Object	6910	INDIRECT COSTS
Object	6930	FUND TRFR OUT
Object	6950	SPECIAL ITEMS
Object	6960	EXTRAORDINARY ITEMS
Unit	000	Undesignated
Unit	100	Elementary
Unit	101	Middle School
Unit	102	ELEMENTARY FIELD TRIPS
Unit	103	ELEMENTARY SPORTS
Unit	104	ELEMENTARY MUSIC
Unit	106	ELEMENTARY OM
Unit	107	ELEM IMAG. STATION
Unit	108	YOUTH RIVER TRIP
Unit	109	CAMP COLTON
Unit	111	Elem. Extracurricular
Unit	112	MS YEARBOOK
Unit	113	EL NEWSPAPER
Unit	114	EL DRAMA
Unit	115	MIDDLE SCHOOL DISCOVERY PROGRAM
Unit	116	Hands Across the Border
Unit	120	Catching the Dream - Reading
Unit	200	High School
Unit	201	HIGH SCHOOL ART
Unit	202	HS FIELD TRIPS
Unit	203	HS ATHLETICS
Unit	204	NAT'L ART HS
Unit	205	HIGH SCHOOL CLUBS
Unit	206	HS Athletic Fees
Unit	207	HS OUTDOOR
Unit	208	HS TRACK
Unit	209	HS BB CLUB
Unit	210	HS OM
Unit	211	HS SPANISH
Unit	212	BAND INSTRUMENTS/UNIFORMS
Unit	213	HIGH SCHOOL PHOTO
Unit	214	HS GIRLS BB
Unit	215	HS HIKING
Unit	216	HS CHEER
Unit	217	HS SOCCER
Unit	218	HS SCIENCE LAB
Unit	219	ACADEMIC DECATHLON
Unit	220	Catching the Dream - Math/Science
Unit	221	HS YEARBOOK
Unit	300	Music Department
Unit	500	DISTRICTWIDE
Unit	501	ARTS FOR OUR PARK
Unit	505	KARRAKER SCHOLARSHIP FUND
Unit	509	CHARACTER ED./DISCOVERY PROGRAM
Unit	510	HEARD MUSEUM
Unit	515	KOLB SCHOLARSHIP
Unit	520	AIR STAR DONATIONS
Unit	525	NPS DONATION
Unit	530	APS GRANT
Unit	535	VERCAMP-DARE
Unit	540	TRACEY FINK
Unit	541	Trenchker Memorial
Unit	542	CAVIAT-ASST. GRANT
Unit	543	XANTERRA DONATION (2008)
Unit	544	Bill Foster Memorial
Unit	545	US WEST
Unit	549	GC EXCHANGE, LTD PARTNERSHIP
Unit	550	GC OF LOVE - KIDS
Unit	555	SPORTS COURT
Unit	560	TARGET DONATIONS
Unit	565	EARTH DAY
Unit	570	RURAL TRUST CLUST.
Unit	571	RTC - UT FIRST
Unit	572	FRIDAY PROGRAM
Unit	574	FRIDAY PROGRAM
Unit	575	CHALLENGER
Unit	580	ODYSSEY OF MIND
Unit	585	SBS
Unit	590	TRANS-EVENING BUS
Unit	595	MARQUEE
Unit	596	LIBRARY DONATION-ROTARY
Unit	597	Fresh Fruit & Snack Program
Unit	598	FRESH FRUITS & VEGETABLE PROGRAM
Unit	600	DO NOT USE
Unit	605	GC ARTS
Unit	606	HS SPORTS
Unit	607	LIBRARY
Unit	609	MS SPORTS
Unit	610	ODYSSEY OF THE MINDS
Unit	620	Joan Simpson Memorial Scholarship Fund
Unit	888	DO NOT USE
Unit	999	DO NOT USE