



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

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The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on 10/14/2024 contain(s) the data for the AFR described above.

[Handwritten signature of Scott Hagerman]

Superintendent Signature

Scott Hagerman Superintendent (Typed Name)

Elaine Armienti District Contact Employee

[Handwritten signature of Elaine Armienti]

Business Manager Signature

Elaine Armienti Business Manager (Typed Name)

5207495751 Telephone Number

earmienti@tanq.org Email

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

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, 1989

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)

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) 4300

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.	2,439,696	672,900	86,950	762,100	453,916	
2.	7,209,847	421,613	0		1,427,292	
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.	97,818	14,048	3,134	0	87,494	
19.	161	0	0	0	0	
20.	7,307,826	435,661	3,134	0	1,514,786	
21.	1	0				
22.	0	0				
23.	0	0				
24.	1	0				
25.	445,346	0				0
26.	7,820,473	576,900				0
27.	2,447,068	158,672				0
28.						6,996,574
29.	0	0			0	0
30.	10,712,887	735,572			0	6,996,574
31.	0					0
32.	0					0
33.						0
34.						1,161,899
35.	0					0
36.	0					0
37.	0					0
38.	0				57,598	0
39.	0				57,598	1,161,899
40.	18,020,714	1,171,233	3,134	0	1,572,384	
41.				0	0	
42.	0	0	0	0	0	
43.	0	0	0	0	0	
44.	20,460,410	1,844,133	90,084	762,100	2,026,300	
45.	18,231,493	1,128,578	0	512,368	1,526,496	
46.	0	0	0	0	0	
47.	18,231,493	1,128,578	0	512,368	1,526,496	
48.	2,228,917	715,555	90,084	249,732	499,804	

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,873 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 3,884 at 6/30/24.
- (4) Debt Service Fund, interest expenditures amount: 480,426

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.	5,876,586	1,900,238	71,277	55,002	150	8,019,667	7,903,253	7,479,105	5.7%
2000 Support Services										
2100 Students	2.	784,238	190,060	15,942	6,755	0	1,078,500	996,995	872,199	14.3%
2200 Instructional Staff	3.	358,015	118,974	102,301	4,220	1,578	500,700	585,088	329,096	77.8%
2300 General Administration	4.	267,665	88,949	84,016	126	21,221	462,750	461,977	369,761	24.9%
2400 School Administration	5.	964,894	271,735	35,464	15,730	4,269	1,274,500	1,292,092	1,201,470	7.5%
2500 Central Services	6.	638,849	198,876	331,979	10,377	81,335	1,350,000	1,261,416	1,044,678	20.7%
2600 Operation & Maintenance of Plant	7.	642,683	212,185	1,077,805	467,764	1,401	2,894,913	2,401,838	2,354,233	2.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	40,737	79,248	0	85,900	119,985	134,198	-10.6%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	1,500	0	30,910	-100.0%
620 School-Sponsored Athletics	11.	95,393	6,263	48,306	2,212	20,772	186,950	172,946	194,880	-11.3%
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.	9,628,323	2,987,280	1,807,827	641,434	130,726	15,855,380	15,195,590	14,010,530	8.5%
200 and 300 Special Education										
1000 Instruction	15.	839,440	400,302	82,090	524	0	1,481,702	1,322,356	1,212,518	9.1%
2000 Support Services										
2100 Students	16.	508,820	193,758	11,530	3,900	1,125	681,350	719,133	516,586	39.2%
2200 Instructional Staff	17.	6,000	1,190	33,263	651	0	143,098	41,104	127,152	-67.7%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	1,369	0	0	2,500	1,369	141	870.9%
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.	1,354,260	595,250	128,252	5,075	1,125	2,308,650	2,083,962	1,856,397	12.3%
400 Pupil Transportation	25.	508,174	166,083	61,675	132,393	324	918,113	868,649	579,924	49.8%
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.	70,291	13,001	0	0	0	92,022	83,292	60,376	38.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	11,561,048	3,761,614	1,997,754	778,902	132,175	19,174,165	18,231,493	16,507,227	10.4%

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.	1,994,804											
Interest Income and Other Revenues	2.	60,315											
Total Revenues (lines 1 and 2)	3.	2,055,119											
Expenditures													
1000 Instruction	4.		1,460,396	288,526	0	0	0	0	2,550,356	1,748,922	1,885,881	-7.3%	
2100 Support Services - Students	5.		100,834	19,769	0	0	0	0	896,041	120,603	115,155	4.7%	
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.		1,561,230	308,295	0	0	0	0	3,446,397	1,869,525	2,001,036	-6.6%	
Total Classroom Site Fund	13.	1,451,591	2,055,119	1,561,230	308,295	0	0	0	3,446,397	1,869,525	2,001,036	-6.6%	1,637,185

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.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	152,088		123,047			0	250,000	275,135	174,407	57.8%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	8,176	58,966	220			20,661	98,484	88,023	39,434	123.2%
2300, 2400, 2500, 2900 Administration	4.	0		76,357	15,737		0	967	190,000	93,061	188,351	-50.6%
2600 Operation & Maintenance of Plant	5.	0		0	21,049			0	77,500	21,049	126,941	-83.4%
2700 Student Transportation	6.	0		1,192	8,286			0	30,000	9,478	5,347	77.3%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	21,916			216,057	733,013	237,973	415,555	-42.7%
5000 Debt Service	9.					359,871	43,988		449,000	403,859	279,132	44.7%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	160,264	136,515	190,255	359,871	43,988	237,685	1,827,997	1,128,578	1,229,167	-8.2%

(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 \$0.00

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	1,827,997	1,128,579	657,000	512,368	0	0	113,427	0	1.
6150 Classified Salaries	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	0	0	0	0	0	0	0	0	3.
6450 Construction Services	383,013	212,302	352,000	208,639	0	0	113,427	0	4.
6655 Short-term Noninstructional Software Subscription		136,515		0		0		0	5.
6710 Land and Improvements	350,000	21,916	0	25,332	0	0	0	0	6.
6720 Buildings and Improvements	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	113,484	87,975	180,000	0	0	0	0	0	8.
673X Vehicles	0	11,745	0	71,779	0	0	0	0	9.
673X Technology-Related Hardware and Software	115,000	68,619	125,000	158,136	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	375,000	359,871	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	74,000	43,988	0	0	0	0	0	0	12.
Total (lines 2-12)	1,410,497	942,931	657,000	463,886	0	0	113,427	0	13.
Total amounts reported on lines 2 through 12 above for:									
Renovation	250,000	212,302	352,000	208,639			113,427	0	14.
New Construction	0	0	0	0	0	0	0	0	15.
Other	1,160,497	730,629	305,000	255,247	0	0	0	0	16.
Total (lines 14-16)	1,410,497	942,931	657,000	463,886	0	0	113,427	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	<input type="text" value="0"/>
2. Land acquisition costs	\$	<input type="text" value="0"/>

CAPITAL ASSETS AS OF JUNE 30, 2024	
Land and Improvements	2,842,860 1.
Buildings and Improvements	64,075,306 2.
Furniture, Equipment, Vehicles, and Technology	3,808,817 3.
Construction in Progress	939,860 4.
Total	71,666,843 5.

DISTRICT NAME Tanque Verde Unified School District

COUNTY Pima

CTDS NUMBER 100213000

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.	(16,125)	126,273	0	94,000	97,677	12,471	Special Revenue
2.	(1,130)	27,803	0	25,000	27,724	(1,051)	Special Revenue
3.	0	9,823	0	10,000	9,823	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.	0	463,660	0	375,000	463,660	0	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.	625	17,285	0	20,000	16,410	1,500	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	0	0	0	0	0	0	Special Revenue
15.	0	0	0	0	0	0	Special Revenue
16.	0	0	0	0	0	0	Special Revenue
17.	0	0	0	0	0	0	Special Revenue
18.	0	0	0	0	0	0	Special Revenue
19.	(72,192)	231,480	0	450,000	149,845	9,443	Special Revenue
20.	0	0	0	0	0	0	Special Revenue
21.	(88,822)	876,324	0	974,000	765,139	22,363	

Total COVID-19 Federal Relief Funds included in lines above

22.	(75,051)	75,051	0		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.	(2,191)	19,160	0	0	19,160	(2,191)	Special Revenue
24.	0	0	0	30,000	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.	0	0	0	0	0	0	Special Revenue
30.	64,694	53,700	0	25,000	31,487	86,907	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	3,950	112,123	0	15,000	112,123	3,950	Special Revenue
33.	66,453	184,983	0	70,000	162,770	88,666	

Total Federal and State Projects (lines 21 and 33)

34.	(22,369)	1,061,307	0	1,044,000	927,909	111,029	
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	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

	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

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

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

OTHER FUNDS	1.	BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES	ENDING FUND		
		FUND BALANCE		SOURCES AND USES		BALANCE		
		ACTUAL		INCLUDING TRANSFERS		ACTUAL		
020 Instructional Improvement	1.	168,231	164,477		180,000	226,639	106,069	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 English Language Learner (1)	3.	(180)	(10)	0	0	0	(190)	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	142,633	13,447	9,049	50,000	43,976	121,153	5.
515 Civic Center	6.	36,589	19,213	0	500,000	0	55,802	6.
520 Community School	7.	175,288	358,375	0	300,000	443,794	89,869	7.
525 Auxiliary Operations	8.	147,004	404,554	0	500,000	330,645	220,913	8.
526 Extracurricular Activities Fees Tax Credit	9.	375,285	222,694	0	600,000	223,136	374,843	9.
530 Gifts and Donations	10.	106,192	69,028	0	200,000	56,410	118,810	10.
535 Career & Technical Education Projects	11.	554	34	0	0	0	588	11.
540 Fingerprint	12.	186	12	0	1,000	0	198	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	4,970	312	10,101	5,000	10,074	5,309	14.
555 Textbooks	15.	3,191	1,417	0	3,500	361	4,247	15.
565 Litigation Recovery	16.	61	4	0	5,000	0	65	16.
570 Indirect Costs	17.	0	0	0	0	0	0	17.
575 Unemployment Insurance	18.	37,234	2,315	0	35,000	0	39,549	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	8,913	554	0	5,000	0	9,467	20.
590 Grants and Gifts to Teachers	21.	45	3	0	50	0	48	21.
595 Advertisement	22.	9,027	403	0	1,000	3,550	5,880	22.
596 Career Technical Education	23.	4,726	312,695	0	435,000	315,513	1,908	23.
597 Arizona Industry Credentials Incentive	24.	(116)	981	0	11,500	985	(120)	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	740	46	0	0	0	786	26.
660 Condemnation	27.	25	2	0	0	0	27	27.
665 Energy and Water Savings	28.	4	0	0	0	0	4	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	(2,912,827)	4,656,974	0	3,000,000	1,946,878	(202,731)	30.
695 New School Facilities	31.	51	2	0	0	0	53	31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	88,411	60,825	0	50,000	51,205	98,031	35.
855 Employee Insurance Program Withholdings	36.	68,391	1,823,284	0	1,850,000	1,826,594	65,081	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.
900-949 Enterprise Funds	38.	389	24	0	0	0	413	38.
Other 457 Results Based Funding, 080	39.	25,023	2	0	0	0	25,025	39.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
9__	4.	0	0	0	0	0	0	4.

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	180,000	226,639
Total Expenditures (lines 1-4)	180,000	226,639
Total Expenditures from accounting data		226,639

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		985
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	11,500	985
Total Expenditures from accounting data		985

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
28.	28.
29.	29.
30.	30.
31.	31.
32.	32.
33.	33.
34.	34.
35.	35.
36.	36.
37.	37.
38.	38.
39.	39.
1.	1.
2.	2.
3.	3.
4.	4.

DISTRICT NAME Tanque Verde Unified School District

COUNTY Pima

CTDS NUMBER 100213000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	11,835,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(1,045,000)	3.
4. Bonds Outstanding, June 30, 2024	10,790,000	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	242,713,902	Tax Rate	3.2566
b. Secondary	242,713,902	Tax Rate	1.5176
2. Number of Schools			
3. Actual Days in Session			
4. Area of School District (Square Miles)			

(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)	\$11,966,629.59
2. Classroom Supplies (Function 1000, Object Code 6600)	\$453,726.59
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,120,748.33
4. Support Services—Students (Function 2100)	\$2,221,382.94
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,410,077.16
6. Total Current Expenditures	23,172,565
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$672,031.12
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	22,500,534

E. Other long-term debt

1. Other Principal (object 6832)	\$359,871.47
2. Other Interest (object 6842)	\$43,988.23
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	\$0.00
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	\$0.00
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	0

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

1. Average salary of all teachers employed in FY 2024	53,546
2. Average salary of all teachers employed in FY 2023	50,987
3. Increase in average teacher salary from prior year	2,559
4. Percentage increase	5.0%

Comments on Average Salary Calculation (Optional):

Empty box for comments on average salary calculation.

Check this box if your

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	\$342,388.90	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	\$6,737,556.60	133.23
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	2,732,863	55.80
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	4,004,694	77.43
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	396,350	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	330,981	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	387,532	
6. Other Certified Staff (All Functions)	2,360,964	

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)	Yes
b. Making payments in addition to their base salary? (Yes or No)	No

Total Certified Salary Payments from accounting data 10,555,772

(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.

DISTRICT NAME Tanque Verde Unified School District

COUNTY Pima

CTDS NUMBER 100213000

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	13	7	5	8	5	7	0	0	0	0	45
2. Verbal Reasoning	0	0	0	7	4	9	12	11	6	0	0	0	0	49
3. Nonverbal Reasoning	0	0	0	10	1	4	6	9	8	0	0	0	0	38
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	30	12	18	26	25	21	0	0	0	0	132

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

1. Total All Disability Classifications

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	2,046,550	1,930,838
2. Gifted Education	135,560	104,415
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	126,540	48,709
9. Total (lines 1-8)	2,308,650	2,083,962
10. IEP required pupil transportation costs coded within Program 400	50,000	\$52,469.47

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

Actual Expenditures for all Gifted Programs:

K-8	\$	104,415
9-12	\$	0
Total	\$	104,415

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	36,050	\$36,050.00
2. Federal Audit Expenditures - All Funds	6330	4,000	4,000

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
72,307
0
0
0
67,513
139,820

(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.	8,978,359	2,746,380	275,183	454,370	328,194	9,267			29,747	0	12,821,500
2000 Support Services												
2100 Students	2.	1,518,160	429,359	50,377	72,492	6,595	4,375			159,379	0	2,240,737
2200 Instructional Staff	3.	443,387	139,009	318,403	103,878	90	3,127			0	0	1,007,894
2300 General Administration	4.	267,665	88,949	88,496	3,795	0	21,221	0		0	0	470,126
2400 School Administration	5.	964,894	279,565	62,017	45,875	3,358	19,519			7,852	0	1,383,080
2500, 2900 Central Services, Other	6.	638,849	198,876	344,935	83,543	15,921	82,405		0	686	0	1,365,215
2600 Operation and Maintenance of Plant	7.	642,683	212,185	1,288,333	476,546	189,920	1,401			0	0	2,811,068
2700 Student Transportation	8.	508,174	166,083	118,453	137,964	110,991	324			0		1,041,989
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9.	362,637	117,308	45,862	443,975	127,424	5,719			0	0	1,102,925
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0
3300 Community Services Operations	11.										106,400	106,400
3400 Bookstore Operations	12.	0	0	0	0	0	0			0	0	0
Total (lines 1-12)	13.	14,324,808	4,377,714	2,592,059	1,822,438	782,493	147,358	0	0	197,664	106,400	24,350,934
From Federal Funds	14.	417,760	85,487	168,770	494,965	35,111	1,200	0	0	5,820	0	1,383,080
From State and Local Sources	15.	13,907,048	4,292,227	2,423,289	1,327,473	747,382	146,158	0	0	191,844	106,400	23,141,821
4000 Facilities Acquisition and Construction	16.	0	0	2,321,711	0	222,947	0			0	0	2,544,658
5000 Debt Service	17.									1,404,871	524,414	1,929,285

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)	\$6,846,191.43	\$342,388.90	\$71,277.13	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	\$721,360.91	\$0.00	\$0.00	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	\$131,829.52	\$0.00	\$0.00	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	\$102,236.17	\$0.00	\$0.00	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	\$46,139.14	\$0.00	\$24,231.25	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for instruction (Function 1000, Object 6640)	\$228,196.57
7. Number of FTE-Certified Teachers	133
8. Number of FTE-Contract Teachers	2

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

1. 6410-6411 Utility Services	175,182
2. 6620-6629 Energy	329,846

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	9,823
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	106,400	106,400
4. Function 3300-Community Service Operations (program 900)	0		

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	209,772
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	13,175
4. Total (lines 1-3)	222,947
5. 6450 Construction	2,189,693

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

1. 6340 Technical Services	81,919
2. 6432 Technology-Related Repairs and Maintenance	30,913
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	122,135
5. 6641-43 Software reported in library books, textbooks, or instructional aids	\$252,864.26
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	154,402
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	195,560
8. Subtotal (Lines 1-7)	837,793
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	51,912
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	\$403,859.70
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	421,717
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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.	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
2300, 2500, 2900 Other Support Services	3.	0	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
2600 Operation and Maintenance of Plant	5.	0	0	0	0	0	0			0	0	0	0
2700 Student Transportation	6.	0	0	0	0	0	0			0	0	0	0
3100 Food Service Operations	7.	0	0	0	0	0	0			0	0	0	0
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	0	0	0	0	0			0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0	0

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)	0	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	0

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)	75,950	75,950		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	183,402	183,402	0	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	959,225	959,225	0	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	411,822	411,822		
6. Other COVID-19 Federal Relief Funds	0	0	0	0
7. Total	1,630,399	1,630,399	0	0

Total FY 2024 expenditures + other financing uses

I certify that the Annual Financial Report of Tanque Verde Unified School District, Pima 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 Elaine Armentani at the District Office, telephone 520-749-5751, during normal business hours.



CTDS NUMBER		100213000
Avg. Daily Membership	2023	2024
Attending	2,129.7442	2,108.8133
2024 Tax Rates:		
Primary	3.2566	Secondary 1.5176

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				15,855,380	15,195,590		
Special Education				2,308,650	2,083,962		
Pupil Transportation				918,113	868,649		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				92,022	83,292		
Maintenance and Operation Total	2,439,696	18,020,714	0	19,174,165	18,231,493	2,228,917	General
Classroom Site Funds	1,451,591	2,055,119		3,446,397	1,869,525	1,637,185	Special Revenue
Instructional Improvement	168,231	164,477		180,000	226,639	106,069	Special Revenue
Unrestricted Capital Outlay	672,900	1,171,233	0	1,827,997	1,128,578	715,555	General
Adjacent Ways	86,950	3,134		113,427	0	90,084	Capital Projects
Bond Building	762,100	0	0	657,000	512,368	249,732	Capital Projects
Condemnation	25	2		0	0	27	Special Revenue
Energy and Water Savings	4	0	0	0	0	4	Special Revenue
New School Facilities	51	2		0	0	53	Capital Projects
Federal Projects	(88,822)	876,324	0	974,000	765,139	22,363	
State Projects	66,453	184,983	0	70,000	162,770	88,666	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	(180)	(10)	0	0	0	(190)	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	142,633	13,447	9,049	50,000	43,976	121,153	General
Food Service	321,588	872,833	0	850,000	1,026,552	167,869	Special Revenue
Civic Center	36,589	19,213	0	500,000	0	55,802	Special Revenue
Community School	175,288	358,375	0	300,000	443,794	89,869	Special Revenue
Auxiliary Operations	147,004	404,554	0	500,000	330,645	220,913	Special Revenue
Extracurricular Activities Fees	375,285	222,694	0	600,000	223,136	374,843	Special Revenue
Gifts and Donations	106,192	69,028	0	200,000	56,410	118,810	General
Gifts and Donations—Capital	740	46	0	0	0	786	Capital Projects
Career & Technical Education Projects	554	34	0	0	0	588	Special Revenue
Fingerprint	186	12	0	1,000	0	198	Special Revenue
School Opening	0	0	0	0	0	0	Special Revenue
Insurance Proceeds	4,970	312	10,101	5,000	10,074	5,309	General
Textbooks	3,191	1,417	0	3,500	361	4,247	Special Revenue
Litigation Recovery	61	4	0	5,000	0	65	General
Indirect Costs	0	0	0	0	0	0	General
Unemployment Insurance	37,234	2,315	0	35,000	0	39,549	Special Revenue
Teacherage	0	0	0	0	0	0	General
Insurance Refund	8,913	554	0	5,000	0	9,467	Special Revenue
Grants and Gifts to Teachers	45	3	0	50	0	48	Special Revenue
Advertisement	9,027	403	0	1,000	3,550	5,880	General
Career Technical Education	4,726	312,695	0	435,500	315,513	1,908	Special Revenue
Arizona Industry Credentials Incentive	(116)	981	0	11,500	985	(120)	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	453,916	1,572,384	0	1,700,000	1,526,496	499,804	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	(2,912,827)	4,656,974	0	3,000,000	1,946,878	(202,731)	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	88,411	60,825	0	50,000	51,205	98,031	Special Revenue
Employee Insurance Program Withholdings	68,391	1,823,284	0	1,850,000	1,826,594	65,081	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	25,023	2	0	0	0	25,025	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	389	24	0	0	0	413	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 has 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: 2,228,917

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														
	General Fund*	Capital Projects Fund			Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all 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	2,439,696	672,900	262,883	0	762,100	86,950	(2,912,036)	1,451,491	(22,369)	1,392,001	453,916	0	389	0	4,588,021
Current year ending fund balance															
2. Total FY 2024 ending fund balance	2,228,917	715,555	251,217	0	249,732	90,084	(201,892)	1,637,185	111,029	1,194,147	499,804	0	413	0	6,776,191
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
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
3.c. Planned to be spent in FY 2025 to support budgeted spending	0	0	151,217	0	249,732	90,084	0	637,185	111,029	0	0	0	0	0	1,239,247
3.d. Maintained for debt retirement after FY 2025	0	0	0	0	0	0	0	0	0	0	499,804	0	0	0	499,804
3.e. Maintained for capital projects after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.h. Maintained for future financial stability	2,228,917	715,555	100,000	0	0	0	0	1,000,000	0	1,194,147	0	413	0	0	5,239,032
3.i. other resources (Specs) Waiver on Reimbursement from DSF	0	0	0	0	0	0	(201,892)	0	0	0	0	0	0	0	(201,892)
3.j. other resources (Specs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.k. Total FY 2024 ending fund balance	2,228,917	715,555	251,217	0	249,732	90,084	(201,892)	1,637,185	111,029	1,194,147	499,804	0	413	0	6,776,191

*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).

Governing Board policy number (N/A if no adopted policy exists):	3-101.01
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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.

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
Maintenance and Operations	\$750,00	2,228,917	The presentation of the adopted budget and each budget revision shall include details surrounding total fund balance(s) and any funds marked for contingencies. This requirement shall include an estimate of the end-of-the year fund balances to be carried forward to the ensuing year as a beginning fund balance(s). The Board may review the budgeted contingencies and proposed carry forward in any fund balance(s) as part of the budget development process to determine if
Maintenance and Operations and District Additional Assistance	5%	16%	The presentation of the adopted budget and each budget revision shall include details surrounding total fund balance(s) and any funds marked for contingencies. This requirement shall include an estimate of the end-of-the year fund balances to be carried forward to the ensuing year as a beginning fund balance(s). The Board may review the budgeted contingencies and proposed carry forward in any fund balance(s) as part of the budget development process to determine if
Total:	0	2,228,917	

3. The District plans to take the following actions related to its ending fund balance in FY 2025 and thereafter:

The District will continue to review balances and make changes as necessary.