DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year

2023

SIGNATURE/DATE	SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/15/2023 (Date) contain(s) the data for the AFR described above.

Superintendent Signature	Business Manager Signature
Peter Dwyer Superintendent (Typed Name)	Cahy Shull Business Manager (Typed Name)
Cathy Shull District Contact Employee	520-682-1321 Telephone Number
	cshull@redrockschools.com Email

TOTAL EXPENDITURES BY FUND

1.	Maintenance & Operation (from page 2, line 32)	$ 3,412,827
2.	Classroom Site Funds (from page 3, line 13)	$ 304,606
3.	Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$ 259,068

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

FUNDS AVAILABLE		MAINTENANCE AND OPERATION FUND 001 ACTUAL	UNRESTRICTED CAPITAL OUTLAY FUND 610 ACTUAL	ADJACENT WAYS FUND 620 ACTUAL	BOND BUILDING FUND 630 ACTUAL	DEBT SERVICE FUND 700 (4) ACTUAL	
Beginning Fund Balance (1)	1.	2,214,199	3,151,037	0	0	0	1.
REVENUES							
1000 Local							
1110 Property Taxes	2.	933,791	69,207	0		0	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	0	0	0		0	4.
1311 Tuition from Individuals Excluding Summer School	5.	0	0			0	5.
1312 Tuition from Individuals for Summer School	6.	0	0			0	6.
1320 Tuition from Other Arizona Districts	7.	0	0			0	7.
1330 Tuition from Out-of-State Districts	8.	0	0			0	8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0			0	9.
1350 Tuition from Other Government Sources Within Arizona	10.	0	0			0	10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0			0	11.
1410 Transportation Fees from Individuals	12.	0	0			0	12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0			0	13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0			0	14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	0	0			0	15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0			0	16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0			0	17.
1500 Investment Income	18.	37,429	43,923	0	0	0	18.
Other (Specify) (2) Micellaneous Revenue - 1990	19.	1,595	0	0	0	0	19.
Subtotal (lines 2-19)	20.	972,815	113,130	0	0	0	20.
2000 County							
2110 County School Fund	21.	0	0				21.
2120 County Equalization Assistance	22.	14,290	1,131				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify)	24.	0	0				24.
Subtotal (lines 21-24)	25.	14,290	1,131				25.
3000 State							
3100 Unrestricted	26.	29,886	0				26.
3110 State Equalization Assistance	27.	2,635,364	228,134				27.
3120 Additional State Aid	28.	111,439	8,259				28.
Other (Specify)	29.	0	0			0	29.
Subtotal (lines 26-29)	30.	2,776,689	236,393			0	30.
4000 Federal							
4100 Unrestricted Revenue Received Directly from the Federal Government	31.	0					31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0					32.
							33.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	33.	0					33.
4800 Revenue in Lieu of Taxes	34.	0					34.
4900 Revenue for/on Behalf of the District	35.	0					35.
Other (Specify)	36.	0				0	36.
Subtotal (lines 31-36)	37.	0				0	37.
Total Fund Revenue (lines 20, 25, 30, and 37)	38.	3,763,794	350,654	0	0	0	38.
5100 Issuance of Bonds	39.				0	0	39.
5200 Fund Transfers-In	40.	0	0	0	0	0	40.
Other (Specify)	41.	0	0	0	0	0	41.
TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)	42.	5,977,993	3,501,691	0	0	0	42.
Total Expenditures	43.	3,412,827	259,068	0	0	0	43.
6900 Other Financing Uses and Other Items Including Transfers-Out	44.	0	0	0	0	0	44.
TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)	45.	3,412,827	259,068	0	0	0	45.
ENDING FUND BALANCE (line 42 minus line 45) (3)	46.	2,565,166	3,242,623	0	0	0	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolvi account cash balance of 770 at 7/1/22.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 762 at 6/30/23.

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

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in Actual	
100 Regular Education											
1000 Instruction	1.	991,280	338,132	38,631	17,585	218	1,866,985	1,385,846	1,511,708	-8.3%	1.
2000 Support Services											
2100 Students	2.	24,875	5,315	901	5,145	2,145	14,400	38,381	10,864	253.3%	2.
2200 Instructional Staff	3.	44,916	8,948	6,958	0	0	62,000	60,822	55,177	10.2%	3.
2300 General Administration	4.	165,855	45,591	33,682	654	4,151	137,700	249,933	109,678	127.9%	4.
2400 School Administration	5.	72,000	20,400	5,001	5,642	0	151,000	103,043	92,926	10.9%	5.
2500 Central Services	6.	151,360	68,723	21,612	0	1,813	150,500	243,508	218,922	11.2%	6.
2600 Operation & Maintenance of Plant	7.	46,668	14,647	209,553	136,592	54	430,100	407,514	391,364	4.1%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	0	0	0	13,615	0	50,000	13,615	4,028	238.0%	9.
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%	10.
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%	11.
630 Other Instructional Programs	12.	15,000	1,170	0	0	0	51,000	16,170	25,224	-35.9%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,511,954	502,926	316,338	179,233	8,381	2,913,685	2,518,832	2,419,891	4.1%	14.
200 and 300 Special Education											
1000 Instruction	15.	448,915	145,765	948	2,955	0	485,000	598,583	417,061	43.5%	15.
2000 Support Services											
2100 Students	16.	13,271	5,519	35,870	1,342	882	119,500	56,884	68,038	-16.4%	16.
2200 Instructional Staff	17.	0	0	1,813	0	400	10,000	2,213	8,499	-74.0%	17.
2300 General Administration	18.	72,225	18,901	900	0	0	96,500	92,026	9,847	834.6%	18.
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.	0	0	2,935	0	0	0	2,935	900	226.1%	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	336	0	0	336	32	950.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	534,411	170,185	42,466	4,633	1,282	711,000	752,977	504,377	49.3%	24.
400 Pupil Transportation	25.	46,468	17,921	28,553	24,612	68	80,000	117,622	66,170	77.8%	25.
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	6,420	1,279	0	15,697	0	36,000	23,396	34,218	-31.6%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	2,099,253	692,311	387,357	224,175	9,731	3,740,685	3,412,827	3,024,656	12.8%	32.

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

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.		376,084											
Interest Income and Other Revenues	2.		2,959											
Total Revenues (lines 1 and 2)	3.		379,043											
Expenditures														
1000 Instruction	4.			244,946	58,200	0	0	0	0	412,842	303,146	308,145	-1.6%	
2100 Support Services - Students	5.			0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.			0	0	1,460	0		0	0	1,460	1,365	7.0%	
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.			244,946	58,200	1,460	0	0	0	412,842	304,606	309,510	-1.6%	
Total Classroom Site Fund	13.	82,745	379,043	244,946	58,200	1,460	0	0	0	412,842	304,606	309,510	-1.6%	157,182

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

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 Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in 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	28,204		19,007			0	162,955	47,211	91,962	-48.7%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	9,252	6,860			0	0	16,112	11,984	34.4%
2300, 2400, 2500, 2900 Administration	4.	0		35,963	11,701		0	6,624	0	54,288	61,808	-12.2%
2600 Operation & Maintenance of Plant	5.	0		0	62,199			0	0	62,199	49,964	24.5%
2700 Student Transportation	6.	0		0	12,875			0	0	12,875	0	--
3000 Operation of Noninstructional Services	7.	0		0	6,160			0	20,000	6,160	0	--
4000 Facilities Acquisition and Construction	8.	0		0	18,239			12,747	808,727	30,986	64,288	-51.8%
5000 Debt Service	9.					26,801	2,436		0	29,237	29,238	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	28,204	45,215	137,041	26,801	2,436	19,371	991,682	259,068	309,244	-16.2%

(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** 15,000 **Actual** 763

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610 BUDGET	UNRESTRICTED CAPITAL OUTLAY Fund 610 ACTUAL	BOND BUILDING Fund 630 BUDGET	BOND BUILDING Fund 630 ACTUAL	NEW SCHOOL FACILITIES Fund 695 BUDGET	NEW SCHOOL FACILITIES Fund 695 ACTUAL	ADJACENT WAYS Fund 620 BUDGET	ADJACENT WAYS Fund 620 ACTUAL	
Total Fund Expenditures	1.	991,682	259,068	0	0	0	0	0	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	9,687	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		45,215		0		0		0	5.
6710 Land and Improvements	6.	0	5,278	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	20,000	115,037	0	0	0	0	0	0	8.
673X Vehicles	9.	0	0	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	45,000	16,725	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	26,801	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	2,436	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	65,000	221,179	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	65,000	221,179	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	65,000	221,179	0	0	0	0	0	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	$	0
2. Land acquisition costs	$	0

CAPITAL ASSETS AS OF JUNE 30, 2023

Land and Improvements	1,707,544	1.
Buildings and Improvements	18,310,850	2.
Furniture, Equipment, Vehicles, and Technology	1,682,896	3.
Construction in Progress	0	4.
Total	21,701,290	5.

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

FEDERAL AND STATE PROJECTS

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND		OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
FEDERAL PROJECTS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL					
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(1,077)	142,306	(4,839)	118,061	136,390	0		1.	0	4,839	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(32)	32	0	25,676	0	0		2.	0	0	2.
160 ESEA Title IV - 21st Century Schools	3.	0	11,529	(1,075)	11,529	10,454	0		3.	0	1,075	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0		4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	0	0	0	4,600	0	0		5.	0	0	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0		6.	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0		7.	0	0	7.
220 IDEA Part B	8.	2,059	69,259	0	71,453	71,318	0		8.	0	0	8.
230 Johnson-O'Malley	9.	42,099	0	0	0	42,099	0		9.	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0		10.	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0		11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	0	0	0	0	0	0		12.	0	0	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	5,769	0	0		13.	0	0	13.
290 Medicaid Reimbursement	14.	0	0	0	0	0	0	Yes	14.	0	0	14.
349 National Forest Fees	15.	0	0	0	0	0	0	Yes	15.	0	0	15.
353 Taylor Grazing Fees	16.	704	130	0	0	0	834	Yes	16.	0	0	16.
374 E-Rate	17.	(12,979)	12,979	0	35,000	0	0		17.	0	0	17.
378 Impact Aid	18.	0	0	0	0	0	0	Yes	18.	0	0	18.
300-399 Other Federal Projects	19.	(110,998)	611,549	(70,241)	731,000	712,544	(282,234)	No	19.	0	70,241	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0		20.	0	0	20.
Total Federal Project Funds (lines 1-20)	21.	(80,224)	847,784	(76,155)	1,003,088	972,805	(281,400)		21.			
Total COVID-19 Federal Relief Funds included in lines above	22.	(93,544)	509,954	(70,241)		576,565	(230,396)		22.	0	70,241	22.

										SOURCES (2)	USES (2)	
STATE PROJECTS												
400 Vocational Education	23.	0	0	0	0	0	0		23.	0	0	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0		24	0	0	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0		25.	0	0	25.
425 Adult Basic Education	26.	0	0	0	0	0	0		26.	0	0	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0		27.	0	0	27.
435 Academic Contests	28.	0	0	0	0	0	0		28.	0	0	28.
450 Gifted Education	29.	0	1,417	0	1,000	1,400	17		29.	0	0	29.
456 College Credit Exam Incentives	30.	0	0	0	0	0	0		30.	0	0	30.
457 Results-based Funding	31.	0	0	0	0	0	0		31.	0	0	31.
460 Environmental Special Plate	32.	0	0	0	0	0	0		32.	0	0	32.
465-499 Other State Projects	33.	3,668	1,919	0	2,000	1,920	3,667	No	33.	0	0	33.
Total State Project Funds (lines 23-33)	34.	3,668	3,336	0	3,000	3,320	3,684		34.			
Total Federal and State Projects (lines 21 and 34)	35.	(76,556)	851,120	(76,155)	1,006,088	976,125	(277,716)		35.			

(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.

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

OTHER FUNDS		BEGINNING FUND BALANCE ACTUAL	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS ACTUAL	EXPENDITURES BUDGET	EXPENDITURES ACTUAL	ENDING FUND BALANCE ACTUAL		OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900	
020 Instructional Improvement	1.	72,980	37,512		15,000	61,389	49,103	1.			1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.	0	0	4.
500 School Plant	5.	170,189	2,682	0	25,000	5,751	167,120	5.	0	0	5.
515 Civic Center	6.	0	16,390	0	0	0	16,390	6.	0	0	6.
520 Community School	7.	0	43,344	0	0	22,791	20,553	7.	0	0	7.
525 Auxiliary Operations	8.	6,642	16,833	0	20,000	14,671	8,804	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	6,262	13,747	0	15,000	10,399	9,610	9.	0	0	9.
530 Gifts and Donations	10.	1,004	3,000	0	1,000	0	4,004	10.	0	0	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.	0	0	13.
550 Insurance Proceeds	14.	6,458	102	0	0	0	6,560	14.	0	0	14.
555 Textbooks	15.	0	0	0	0	0	0	15.	0	0	15.
565 Litigation Recovery	16.	81	0	0	0	0	81	16.	0	0	16.
570 Indirect Costs	17.	13,671	10	106,155	5,000	3,636	116,200	17.	106,155	0	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.	0	0	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.	0	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.	0	0	22.
596 Career Technical Education	23.	0	0	0	0	0	0	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.	0	0	25.
650 Gifts and Donations—Capital	26.	55,102	1,644	0	20,000	50,276	6,470	26.	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.	0	0	27.
665 Energy and Water Savings	28.	0	0	0	0	0	0	28.	0	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	0	0	29.
691 Building Renewal Grant	30.	(66,594)	1,806,940	0	2,500,000	2,242,815	(502,469)	30.	0	0	30.
695 New School Facilities	31.	57,280	919		0	0	58,199	31.			31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.	0	0	34.
850 Student Activities	35.	926	11,588		5,000	9,654	2,860	35.			35.
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0	36.	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.	0	0	37.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0	46,389	1.
Class Size Reduction	15,000	15,000	2.
Dropout Prevention Programs	0	0	3.
Instructional Improvement Programs	0	0	4.
Total Expenditures (lines 1-4)	15,000	61,389	5.
Total Expenditures from accounting data		61,389	6.

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	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total Expenditures (lines 1-5)	0	0	6.
Total Expenditures from accounting data		0	7.

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	0	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	0	3.
4. Bonds Outstanding, June 30, 2023	0	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates
   - a. Primary: 55,471,991 Tax Rate 2.1900
   - b. Secondary: 0 Tax Rate 0.0000
2. Number of Schools: 1
3. Actual Days in Session: 176
4. Area of School District (Square Miles): 165

(Report this WHETHER OR NOT district changed boundaries in FY 2023)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies *(Function 1000, except line 2 amount)*	2,766,418
2. Classroom Supplies *(Function 1000, Object Code 6600)*	236,401
3. Administration *(Functions 2300, 2400, 2500, & 2900)*	757,119
4. Support Services—Students *(Function 2100)*	576,595
5. All Other Support Services & Operations *(Functions 2200, 2600, 2700, 3100, & 3400)*	809,914
6. Total Current Expenditures	5,146,447
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	971,525
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	4,174,922

E. Other long-term debt

1. Other Principal (object 6832)	26,801
2. Other Interest (object 6842)	2,437
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

0

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

0

H. Cash and Investments held at June 30, 2023

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	5,749,669

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

1. Average salary of all teachers employed in FY 2023	54,015
2. Average salary of all teachers employed in FY 2022	46,142
3. Increase in average teacher salary from prior year	7,873
4. Percentage increase	17.1%

☐ Check this box if your d

Comments on Average Salary Calculation (Optional):

FY22 average salary was updated after the FY22 AFR was completed. The updated FY22 average salary is 51,357. A 5% increase of $2,658.

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	48,763	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	1,175,988	27.5
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	251,259	6.5
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	924,729	21.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	170,649	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	58,869	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	38,098	
6. Other Certified Staff (All Functions)	412,884	

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:
   - a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No): No
   - b. Making payments in addition to their base salary? (Yes or No): No

Total Certified Salary Payments from accounting data: 1,905,251

(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 Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

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

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

	GRADE														
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
1. Quantitative Reasoning	0	0	3	0	2	2	1	4	2	0	0	0	0	14	1.
2. Verbal Reasoning	0	1	0	3	2	1	4	1	4	0	0	0	0	16	2.
3. Nonverbal Reasoning	0	2	0	1	1	2	1	0	2	0	0	0	0	9	3.
4. Total Duplicated Enrollment (lines 1-3)	0	3	3	4	5	5	6	5	8	0	0	0	0	39	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	711,000	751,795	1.
2. Gifted Education	0	1,182	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	711,000	752,977	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**	14,000	25,000	1.
2. Federal Audit Expenditures - All Funds	*6330*	0	0	2.

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

Actual Expenditures made in FY 2023 $ 0

F. TUITION

	Tuition Expenditures				
	Operations	Capital	Debt	Total	
Type 03 Districts Only					
1. Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)	0	0	0	0	1.
2. Tuition to Other Arizona Districts for all other students (objects 6561)	0	0		0	2.
3. Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)	0	0	0	0	3.
4. Tuition to Out-of-State Districts for all other students (objects 6562)	0	0		0	4.
Non-Type 03 Districts					
5. Tuition to Other Arizona Districts (object 6561)	0	0		0	5.
6. Tuition to Out-of-State Districts (object 6562)	0	0		0	6.
All Districts					
7. Tuition to Private Schools (object 6563)	318	0		318	7.
8. Tuition to Ed Services\Coops\IGAs (object 6564)	2,100	0		2,100	8.
9. Tuition Other (object 6569) (1)	0	0		0	9.
10. Total (lines 1-9)	2,418	0	0	2,418	10.

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

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

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

Funds 001-799 (excluding 575)		Programs 100-630									Programs 700-900	Total	
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)		
1000 Instruction	1.	2,065,400	615,831	75,603	236,401	20,288	9,030				554	0	3,023,107	1.
2000 Support Services														
2100 Students	2.	313,043	67,473	180,447	12,604	13,292	882				2,145	0	589,886	2.
2200 Instructional Staff	3.	44,916	8,948	10,231	9,252	0	400				0	0	73,747	3.
2300 General Administration	4.	238,080	65,284	34,582	654	5,795	4,151	0			0	0	348,546	4.
2400 School Administration	5.	72,000	20,400	5,001	7,975	6,939	0				0	0	112,315	5.
2500, 2900 Central Services, Other	6.	165,205	70,947	34,806	36,190	43	1,844			0	0	0	309,035	6.
2600 Operation and Maintenance of Plant	7.	46,668	14,647	215,334	139,091	95,166	54				0	0	510,960	7.
2700 Student Transportation	8.	43,990	17,103	28,553	24,612	12,875	68				0		127,201	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	30,000	5,991	0	167,572	6,160	2,484				0	0	212,207	9.
3200 Enterprise Operations	10.	0	0	0	12,934	0	0				0	0	12,934	10.
3300 Community Services Operations	11.											0	0	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
Total (lines 1-12)	13.	3,019,302	886,624	584,557	647,285	160,558	18,913	0		0	2,699	0	5,319,938	13.
From Federal Funds	14.	531,095	104,211	178,949	324,811	1,280	31	0		0	0	0	1,140,377	14.
From State and Local Sources	15.	2,488,207	782,413	405,608	322,474	159,278	18,882	0		0	2,699	0	4,179,561	15.
4000 Facilities Acquisition and Construction	16.	0	0	2,255,562	0	18,239	0				0	0	2,273,801	16.
5000 Debt Service	17.								26,801	2,436		0	29,237	17.

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)	1,305,438	46,731	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	140,165	32	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

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

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

1. 6410-6411 Utility Services	17,511	1.
2. 6620-6629 Energy	111,341	2.

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	11,528	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

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

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

1. 6710 Land and Improvements	5,278	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	12,961	3.
4. Total (lines 1-3)	18,239	4.
5. 6450 Construction	9,687	5.

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

1. 6340 Technical Services	6,624	1.
2. 6432 Technology-Related Repairs and Maintenance	799	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	38,525	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	38,715	5.
6. 6650 and 6655 Supplies–Technology-Related and Short-term noninstructional software subscriptions	46,430	6.
7. 6737-38 Technology-Related Hardware & Software (less than $5,000)	18,006	7.
8. Subtotal (Lines 1-7)	149,099	8.
9. 6739 Technology-Related Hardware & Software ($5,000 or more)	0	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	29,237	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

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

1. 2210 Improvement of Instruction	6,014	1.

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

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

Current Expenditures from 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)	
1000 Instruction	1.	148,423	22,760	0	129,655	0	0			0	0	0	**300,838**
2100, 2200 Student Support Services	2.	205,668	39,586	30,473	0	0	0			0	0	0	**275,727**
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**
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	0	**0**
Total (lines 1-12)	12.	**354,091**	**62,346**	**30,473**	**129,655**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**576,565**

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	
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	70,241

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 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	75,163	71,558	3,605	0	**0**
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	309,530	145,465	163,904	161	**0**
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	700,371	0	80,998	612,021	**7,352**
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	**0**
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	87,748	87,748	0	0	**0**
6. Other COVID-19 Federal Relief Funds	106,867	54,982	17,261	34,624	**0**
7. Total	**1,279,679**	**359,753**	**265,768**	**646,806**	**7,352**

Total FY 2023 expenditures + other financing uses **646,806**

CTDS NUMBER 110405000

I certify that the Annual Financial Report of Red Rock Elementary School District, Pinal County, for fiscal year 2023 was approved by the Governing Board on September 27th, 2023, and that the complete Annual Financial Report may be reviewed by contacting Cathy Shull at the District Office, telephone 520-682-1321, during normal business hours.

Avg. Daily Membership	2022	2023
Attending	405.5883	427.0144

2023 Tax Rates:	Primary	Secondary
	2.1900	0.0000

Rev. 9/23 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	General Fund
Regular Education				2,913,685	2,518,832		
Special Education				711,000	752,977		
Pupil Transportation				80,000	117,622		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				36,000	23,396		
Maintenance and Operation Total	2,214,199	3,763,794	0	3,740,685	3,412,827	2,565,166	Yes
Classroom Site Funds	82,745	379,043		412,842	304,606	157,182	
Instructional Improvement	72,980	37,512		15,000	61,389	49,103	
Unrestricted Capital Outlay	3,151,037	350,654	0	991,682	259,068	3,242,623	Yes
Adjacent Ways	0	0	0	0	0	0	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	0	0	0	0	0	0	
New School Facilities	57,280	919		0	0	58,199	
Federal Projects	(80,224)	847,784	(76,155)	1,003,088	972,805	(281,400)	
State Projects	3,668	3,336	0	3,000	3,320	3,684	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	0	0	0	0	0	0	
Compensatory Instruction	0	0	0	0	0	0	
School Plant Fund	170,189	2,682	0	25,000	5,751	167,120	Yes
Food Service	163,623	226,792	(30,000)	270,000	258,622	101,793	
Civic Center	0	16,390	0	0	0	16,390	
Community School	0	43,344	0	0	22,791	20,553	
Auxiliary Operations	6,642	16,833	0	20,000	14,671	8,804	Yes
Extracurricular Activities Fees	6,262	13,747	0	15,000	10,399	9,610	
Gifts and Donations	56,106	4,644	0	21,000	50,276	10,474	Yes
Career & Technical Education Projects	0	0	0	0	0	0	
Fingerprint	0	0	0	0	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	6,458	102	0	0	0	6,560	Yes
Textbooks	0	0	0	0	0	0	
Litigation Recovery	81	0	0	0	0	81	Yes
Indirect Costs	13,671	10	106,155	5,000	3,636	116,200	Yes
Unemployment Insurance	0	0	0	0	0	0	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	0	0	0	0	0	0	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	0	0	0	0	0	0	
Arizona Industry Credentials Incentive	0	0	0	0	0	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	0	0	0	0	0	0	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	(66,594)	1,806,940	0	2,500,000	2,242,815	(502,469)	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	926	11,588	0	5,000	9,654	2,860	
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	0	0	0	0	0	0	
Intergovernmental Agreements	0	0	0	0	0	0	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	0	0	0	0	0	0	

Additional fund balance reserve information
(See Fund Balance Reserve tab for more detail)

(1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2023.

(2) The District's targeted fund balance reserve for FY 2023 was: 0

(3) The District's actual fund balance reserve for FY 2023 was: 0

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

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	Total Expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.	0									1.
Investment Income and Other Revenues	2.	0									2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.		0	0	0	0	0	0	0	0	4.
2000 Support Services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0	6.
2300 General Administration	7.		0	0	0	0	0	0	0	0	7.
2400 School Administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central Services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (*must agree with the AFR page 6, line 3)*	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.	0									14
Investment Income and Other Revenues	15.	0									15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support Services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0	19.
2300 General Administration	20.		0	0	0	0	0	0	0	0	20.
2400 School Administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central Services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

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														
	General Fund*			Capital Projects Fund				Special Revenue 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	Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
Prior year ending fund balance															
1. Ending fund balance reported in FY 2022 AFR	2,214,199	3,151,037	253,851	0	0	0	(9,314)	82,745	(77,260)	243,791	0	0	0	0	5,859,049
Current year ending fund balance															
2. Total FY 2023 ending fund balance	2,565,166	3,242,623	310,073	0	0	0	(444,270)	157,182	(278,550)	200,309	0	0	0	0	5,752,533
FY 2023 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	(444,270)	0	(278,550)	0	0	0	0	0	(722,820)
3.b Fund balance exceeding budget capacity in budget-controlled funds	2,237,308	2,510,009		0		0		48,945	0						4,796,262
3.c Planned to be spent in FY 2024 to support budgeted spending	0	0	176,758	0	0	0	0	108,237	0	150,309		0	0	0	435,304
3.d Maintained for debt retirement after FY 2024										0	0	0	0	0	0
3.e Maintained for capital projects after FY 2024		0	0	0	0	0	0	0	0	0		0	0	0	0
3.f Maintained for retirement contributions after FY2024	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2024														0	0
3.h Maintained for future financial stability	327,858	732,614	133,315	0	0	0	0	0	0	50,000		0	0	0	1,243,787
3.i *other purposes (Specify)*	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
3.k Total FY 2023 ending fund balance	2,565,166	3,242,623	310,073	0	0	0	(444,270)	157,182	(278,550)	200,309	0	0	0	0	5,752,533

*See the Summary tab, column K, to identify which funds are included in the General Fund for financial statement reporting purposes.

B. Fund balance policy

	District establishes a targeted fund balance reserve level?	Governing Board policy number (indicate "N/A" if no policy exists):
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	N/A

If question 1 was answered yes, answer questions 2 through 6 below. All Districts should respond to question 7.

2. Describe the guidance the District used in establishing its adopted reserve level policy and/or used in planning for its FY 2023 targeted fund balance reserve levels:

3. What funds are included in the District's targeted fund balance reserve?

4. What, if any, Section A, line 3 fund balance purposes are excluded from the District's targeted fund balance reserve?

5. If the targeted fund balance amount was determined by applying a percentage to a set factor, identify that percentage and factor:

Percentage		Factor	Additional Information
	of the Districts'		

6. Indicate the total targeted fund balance reserve and actual fund balance reserve amounts for the end of FY 2023.

Targeted fund balance reserve amount	Actual fund balance reserve amount

All Districts should respond to question 7.

7. The District plans to take the following actions related to its ending fund balance in FY 2024 and thereafter:

##########

DISTRICT NAME Red Rock Elementary School District **COUNTY** Pinal **CTDS NUMBER** 110405000

##

##

##

##

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	1.	610
2.	County revenues are not allowed in Fund 620	620			2000-2999	$0	2.	620
3.	State revenues are not allowed in Fund 620	620			3000-3999	$0	3.	
4.	Federal revenues are not allowed in Fund 620	620			4000-4999	$0	4.	
5.	County revenues are not allowed in Fund 630	630			2000-2999	$0	5.	630
6.	State revenues are not allowed in Fund 630	630			3000-3999	$0	6.	
7.	Federal revenues are not allowed in Fund 630	630			4000-4999	$0	7.	
8.	County revenues are not allowed in Fund 700	700			2000-2999	$0	8.	700

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

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	16.
17.	Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	$0	17.
18.	Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	$0	18.
19.	Object 6200 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	$0	19.
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	20.
21.	Object 6600 should not be coded to Function codes 2300-5000	010		2300-5000	6600	$0	21.
22.	Object 6700 should not be coded to Function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	$0	22.
23.	Object 6800 should not be coded to Function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	$0	23.

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	24.	610
25.	Object 6730 should be coded to 6731-6739	620			6730	$0	25.	620
26.	Object 6730 should be coded to 6731-6739	630			6730	$0	26.	630
27.	Object 6730 should be coded to 6731-6739	695			6730	$0	27.	695

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

District Name	Red Rock Elementary School District
CTDS Number	110405000
County	Pinal

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide		110405101		500	500	
Private Schools						
CTED (Member Districts)						
School 1	Red Rock Elementary Shool	110405101	427.014	100	100	
School 2						
School 3						
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
School 10						
School 11						
School 12						
School 13						
School 14						
School 15						
School 16						
School 17						
School 18						
School 19						
School 20						
School 21						
School 22						
School 23						
School 24						
School 25						
School 26						
School 27						
School 28						
School 29						
School 30						
School 31						
School 32						
School 33						
School 34						
School 35						
School 36						
School 37						
School 38						
School 39						
School 40						
School 41						
School 42						
School 43						
School 44						
School 45						
School 46						
School 47						
School 48						
School 49						
School 50						
School 51						
School 52						
School 53						
School 54						
School 55						
School 56						
School 57						
School 58						
School 59						

School 60						
School 61						
School 62						
School 63						
School 64						
School 65						
School 66						
School 67						
School 68						
School 69						
School 70						
School 71						
School 72						
School 73						
School 74						
School 75						
School 76						
School 77						
School 78						
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
FUND	001
FUND	010
FUND	011
FUND	012
FUND	013
FUND	020
FUND	080
FUND	110
FUND	111
FUND	118
FUND	145
FUND	146
FUND	169
FUND	190
FUND	220
FUND	221
FUND	238
FUND	285
FUND	299
FUND	303
FUND	333
FUND	336
FUND	341
FUND	342
FUND	344
FUND	346
FUND	353
FUND	361
FUND	374
FUND	375
FUND	450
FUND	455
FUND	460
FUND	469
FUND	470
FUND	478
FUND	500
FUND	510
FUND	515
FUND	520
FUND	525
FUND	526
FUND	530

FUND	540
FUND	545
FUND	550
FUND	555
FUND	565
FUND	570
FUND	585
FUND	595
FUND	610
FUND	620
FUND	630
FUND	639
FUND	650
FUND	670
FUND	691
FUND	695
FUND	800
FUND	850
PROGRAM	000
PROGRAM	100
PROGRAM	199
PROGRAM	200
PROGRAM	201
PROGRAM	202
PROGRAM	203
PROGRAM	204
PROGRAM	205
PROGRAM	206
PROGRAM	207
PROGRAM	208
PROGRAM	209
PROGRAM	210
PROGRAM	211
PROGRAM	212
PROGRAM	213
PROGRAM	214
PROGRAM	215
PROGRAM	240
PROGRAM	260
PROGRAM	265
PROGRAM	400
PROGRAM	420
PROGRAM	450
PROGRAM	510

PROGRAM	550
PROGRAM	630
FUNCTION	0000
FUNCTION	1000
FUNCTION	1001
FUNCTION	1002
FUNCTION	1003
FUNCTION	1004
FUNCTION	1005
FUNCTION	1006
FUNCTION	1101
FUNCTION	1111
FUNCTION	1118
FUNCTION	1140
FUNCTION	1145
FUNCTION	1900
FUNCTION	2000
FUNCTION	2100
FUNCTION	2110
FUNCTION	2120
FUNCTION	2130
FUNCTION	2131
FUNCTION	2140
FUNCTION	2150
FUNCTION	2160
FUNCTION	2190
FUNCTION	2200
FUNCTION	2210
FUNCTION	2212
FUNCTION	2213
FUNCTION	2220
FUNCTION	2230
FUNCTION	2260
FUNCTION	2290
FUNCTION	2300
FUNCTION	2310
FUNCTION	2320
FUNCTION	2321
FUNCTION	2322
FUNCTION	2350
FUNCTION	2400
FUNCTION	2410
FUNCTION	2411
FUNCTION	2500

FUNCTION	2510
FUNCTION	2560
FUNCTION	2570
FUNCTION	2580
FUNCTION	2600
FUNCTION	2610
FUNCTION	2620
FUNCTION	2621
FUNCTION	2622
FUNCTION	2630
FUNCTION	2640
FUNCTION	2641
FUNCTION	2642
FUNCTION	2650
FUNCTION	2660
FUNCTION	2670
FUNCTION	2690
FUNCTION	2700
FUNCTION	2710
FUNCTION	2720
FUNCTION	2721
FUNCTION	2730
FUNCTION	2740
FUNCTION	2800
FUNCTION	2810
FUNCTION	2830
FUNCTION	2840
FUNCTION	2900
FUNCTION	3000
FUNCTION	3100
FUNCTION	3101
FUNCTION	3102
FUNCTION	3103
FUNCTION	3200
FUNCTION	4000
FUNCTION	4100
FUNCTION	4200
FUNCTION	4300
FUNCTION	4500
FUNCTION	4600
FUNCTION	4700
FUNCTION	5000
FUNCTION	6000
FUNCTION	6320

FUNCTION	6500
OBJECT	0000
OBJECT	0103
OBJECT	0201
OBJECT	0221
OBJECT	0222
OBJECT	0223
OBJECT	0224
OBJECT	0225
OBJECT	0230
OBJECT	0240
OBJECT	0241
OBJECT	0242
OBJECT	0243
OBJECT	0244
OBJECT	0245
OBJECT	0246
OBJECT	0247
OBJECT	0248
OBJECT	0250
OBJECT	0330
OBJECT	1111
OBJECT	1112
OBJECT	1115
OBJECT	1311
OBJECT	1320
OBJECT	1350
OBJECT	1510
OBJECT	1600
OBJECT	1601
OBJECT	1610
OBJECT	1611
OBJECT	1700
OBJECT	1750
OBJECT	1790
OBJECT	1800
OBJECT	1910
OBJECT	1920
OBJECT	1980
OBJECT	1990
OBJECT	2100
OBJECT	2110
OBJECT	2120
OBJECT	2580

OBJECT	3100
OBJECT	3110
OBJECT	3120
OBJECT	3160
OBJECT	3200
OBJECT	3900
OBJECT	4100
OBJECT	4200
OBJECT	4300
OBJECT	4500
OBJECT	4700
OBJECT	4900
OBJECT	5200
OBJECT	5300
OBJECT	6100
OBJECT	6110
OBJECT	6111
OBJECT	6112
OBJECT	6113
OBJECT	6114
OBJECT	6150
OBJECT	6151
OBJECT	6152
OBJECT	6158
OBJECT	6200
OBJECT	6210
OBJECT	6211
OBJECT	6212
OBJECT	6221
OBJECT	6222
OBJECT	6231
OBJECT	6232
OBJECT	6235
OBJECT	6240
OBJECT	6250
OBJECT	6260
OBJECT	6270
OBJECT	6280
OBJECT	6283
OBJECT	6290
OBJECT	6300
OBJECT	6310
OBJECT	6320
OBJECT	6330

OBJECT	6331
OBJECT	6333
OBJECT	6340
OBJECT	6341
OBJECT	6342
OBJECT	6350
OBJECT	6360
OBJECT	6400
OBJECT	6410
OBJECT	6411
OBJECT	6420
OBJECT	6421
OBJECT	6423
OBJECT	6424
OBJECT	6425
OBJECT	6430
OBJECT	6431
OBJECT	6432
OBJECT	6440
OBJECT	6441
OBJECT	6442
OBJECT	6450
OBJECT	6490
OBJECT	6500
OBJECT	6511
OBJECT	6519
OBJECT	6520
OBJECT	6521
OBJECT	6530
OBJECT	6531
OBJECT	6532
OBJECT	6533
OBJECT	6540
OBJECT	6541
OBJECT	6550
OBJECT	6561
OBJECT	6563
OBJECT	6564
OBJECT	6580
OBJECT	6590
OBJECT	6592
OBJECT	6600
OBJECT	6601
OBJECT	6610

OBJECT	6611
OBJECT	6612
OBJECT	6613
OBJECT	6614
OBJECT	6615
OBJECT	6616
OBJECT	6617
OBJECT	6618
OBJECT	6620
OBJECT	6621
OBJECT	6622
OBJECT	6626
OBJECT	6627
OBJECT	6630
OBJECT	6631
OBJECT	6632
OBJECT	6633
OBJECT	6640
OBJECT	6641
OBJECT	6642
OBJECT	6643
OBJECT	6644
OBJECT	6650
OBJECT	6655
OBJECT	6700
OBJECT	6710
OBJECT	6720
OBJECT	6730
OBJECT	6731
OBJECT	6732
OBJECT	6733
OBJECT	6734
OBJECT	6736
OBJECT	6737
OBJECT	6739
OBJECT	6800
OBJECT	6810
OBJECT	6820
OBJECT	6832
OBJECT	6840
OBJECT	6842
OBJECT	6890
OBJECT	6891
OBJECT	6910

OBJECT	6930
OBJECT	9999
UNIT	000
UNIT	100
UNIT	101
UNIT	500
PROJECT	000
PROJECT	001
PROJECT	002
PROJECT	003
PROJECT	004
PROJECT	005
PROJECT	630

Description
MAINTENANCE & OPERATION
CLASSROOM SITE FUND
CLASSROOM SITE (BASE SALARY)
CLASSROOM SITE (PERFORMANCE PAY)
CLASSROOM SITE (OTHER)
INDIAN GAMING
STUDENT SUCCESS FUND
TITLE 1 FY2023
TITLE I
TSI
TITLE II FY2021
TITLE II
TITLE IV-A
ESEA, TITLE VII-BILINGUAL EDUCATION, LANGUAGE ENHA
IDEA, PART B
IDEA-PRESCHOOL GRANT
2010-IDEA HIGH COST
ARP HOMELESS MINI GRANT
NO FUND DESIGNATED
TITLE III CONSORTIUM SUBGRANT
REAP
ESSER II
100 DAY GRANT
ARPA SUPPORT FOR AZ LEA
ESS HIGH COST CHILD
ESSER III
TAYLOR GRAZING
ARP HOMELESS I-MINI GRANT
E RATE
EMERGENCY CONNECTIVITY FUND
GIFTED
FAMILY LITERACY PROGRAM
ENVIRONMENTAL SPECIAL PLATE
DYSLEXIA TRAINING DESIGNEE GRANT FY23
RURAL ASSISTANCE
AZ LOWER EMISSION SCH BUS PGRM
SCHOOL PLANT OVER 1 YEAR
FOOD SERVICE
CIVIC CENTER
COMMUNITY SCHOOL
AUXILLIARY OPERATIONS
EXTRACURRICULAR ACITIVIES FEES TAX CREDIT
GIFTS AND DONATIONS

FINGERPRINT
SCHOOL OPENING
INSURANCE PROCEEDS
TEXTBOOKS
LITIGATION RECOVERY
INDIRECT COSTS
INSURANCE REFUND
SCHOOL BUS ADVERTISEMENT
CAPITAL OUTLAY
ADJACENT WAYS
BOND BUILDING
IMPACT AID REVENUE BOND BUILDING
GIFTS AND DONATIONS
CAPITAL EQUITY
BUILDING RENEWAL
NEW SCHOOL FACILITIES
FIDUCIARY FUNDS
STUDENT ACTIVITIES
UNDESIGNATED
REGULAR EDUCATION
REGULAR EDUCATION-SFSF
SPECIAL EDUCATION
AUTISM
EMOTIONAL DISABILITY
HEARING IMPAIRMENT
OTHER HEALTH IMPAIRMENTS
SPECIFIC LEARNING DISABILITY
MILD, MODERATE, OR SEVERE MENTAL RETARDATION
MULTIPLE DISABILITIES
MULTIPLE DISABILITIES W SEVERE SENSORY IMPAIRMENT
ORTHOPEDIC IMPAIRMENT
PRESCHOOL DEVELOPMENTAL DELAY
PRESCHOOL SEVERE DELAY
PRESCHOOL SPEECH/LANGUAGE DELAY
SPEECH/LANGUAGE IMPAIRMENT
TRAUMATIC BRAIN INJURY
VISUAL IMPAIRMENT
GIFTED
ELL INCREMENTAL COSTS
ELL COMPENSATORY INSTRUCTION
PUPIL TRANSPORTATION
SPED TRANSP
GIFTED
DESEGREGATION

K-3 READING PROGRAM
Pre-School Typical
UNDESIGNATED
INSTRUCTION
DO NOT USE
DO NOT USE
DO NOT USE
DO NOT USE
DO NOT USE
DO NOT USE
DO NOT USE
DO NOT USE
LIBRARY
DO NOT USE
DO NOT USE
OTHER INSTRUCTIONAL STAFF
SUPPORT SERVICES
SUPPORT SERVICES-STUDENTS
ATTENDANDCE & SOC WRK SVCS
GUIDANCE SERVICES
HEALTH SERVICES
REGISTERED NURSE
PSYCHOLOGICAL SERVIES
SPEECH PATHOLOGY&AUDIOLOG
OT/PHYSICAL THERAPY SVCS
SUPPORT SERVICES
SUPPORT SERVICES INST STA
IMPROVEMENT OF INSTRUCTION SERVICES
PROF ED SERVICE
INSTRUCTIONAL STAFF TRAINING
LIBRARY/MEDIA SERVICES
INSTR-RELATED TECHNOLOGY
ACADEMIC STUDENT ASSESSMENT
OTHER SUPPORT SVCS-INSTRUCTIONAL STAFF
SUPPORT SERVICES- GEN ADM
GOVERNING BOARD SERVICES
EXECUTIVE ADMINISTRATION SERVICES
SUPERINTENDENT
SECRETARY
RETIREE HEALTH
SUPPORT SERVICES-SCH ADMI
OFFICE OF PRINCIPAL SERVI
PRINCIPAL
SUPPORT SERVICES BUSINESS

SUPPORT SVCS BUSINESS
PUBLIC INFORMATION SERVICES
PERSONNEL SVCS
ADM TECHNOLOGY SVCS
OPERATION&MAIN PLANT SERV
MAINTENANCE
OPERATING BUILDINGS SERV
CUSTODIAL STAFF
MISSION UNIFORM SUPPLY
CARE & UPKEEP OF GROUNDS
CARE&UPKEEP OF EQUIPMENT
MAINT
NO FUNCTION DESIGNATED
VEHICLE OP&MAINT NON STUD
SECURITY SERVICES
SAFETY
OTHER OP & MAINT OF PLANT
STUDENT TRANS SERVICES
SUPERVISION OF STUDENT TRANSP. SVCS.
VEHICLE OPERATION SERVICE
BUS DRIVER
VEHICLE SVC & MAINT
VEHICLE SER&MAINTENANCE
SUPPORT SERVICES CENTRAL
PLAN RESEARCH&DEVELOPEMEN
STAFF SERVICES
DATA PROCESSING SERVICES
OTHER SUPPORT SERVICES
NON-INSTRUCTIONAL SERVICE
FOOD SERVICE OPERATION
FOOD SERVICE MANAGER
CAFETERIA HELPER
CAFETERIA SUBSTITUTE
ENTERPRISE OPERATIONS
FACILITES ACQ&CONST SERVI
LAND ACQUISITION
SITE IMPROVEMENT SERVICES
ARCHITECTURE & ENGINEERING SVCS
BUILDING CONSTRUCTION
SITE IMPROVEMENT
BUILDING IMPROVEMENT
DEBT SERVICE
Other Use Transfer of Funds
PROFESSIONAL ED SERVICES

TRAVEL
UNDESIGNATED
CASH ON DEPOSIT
NO OBJECT DESIGNATED
SALARIES PAYABLE
SOCIAL SECURITY-EMPLOYER
MEDICARE-EMPLOYER
STATE RETIREMENT-EMPLOYER
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
DEFERRED REVENUES
NO OBJECT DESIGNATED
PERSONAL PROP TAX
REAL PROP TAX
REAL PROPERTY TAXES
TUITION FR INDIVIDUALS PK
TUITION - AZ DISTRICTS
TUITION - AZ GOVERNMENT
INTEREST-SCHOOL PLANT
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
LUNCH RECEIPTS
DISTRICT ACTIVITIES
AUXILLARY REVENUES
EXTRACURRICULAR ACITIVITIES FEES TAX CREDIT
COMMUNITY SERVICE LEASES
SCHOOL PLANT SALE RENTALS REVENUE
PRIVATE CONTRIBUTIONS AND DONATIONS
STALE WARRANTS
UNDESIGNATED
SUPPORT SERVICES
COUNTY SCHOOL RESERVE FUND
REVENUE
ADMIN TECH SERVICES

STATE AID
STATE EQUALIZATION
ADD.ST.AID
STATE AID
STATE GRANTS
REVENUE FOR DISTRICT
LAND ACQUISITION
MEDICAID REIMB
REAP
BLDG ACQUISITION & CONSTRUCTION
UNDESIGNATED
REVENUE ON BEHALF OF DISTRICT
FUND TRANSFERS-IN
INSURANCE PROCEEDS
PRSNL SERVICES - SALARIES
CERTIFIED SALARIES
ADMINISTRATOR'S SALARY
TEACHER SALARY
SUBSTITUTE TEACHER
OTHER
CLASSIFIED SALARIES
CLASSIFIED SALARY
AIDE
SUBSTITUTE PAY (CLASS)
EMPLOYEE BENEFITS
HEALTH INSURANCE
HEALTH INSURANCE
HEALTH INSURANCE
SS OASDI
MEDICARE
STATE RETIREMENT
LONG-TERM DISABILITY
ALTERNATE CONTRIBUTION RATE
TUITION REIMB
UNEMPLOYMENT INSURANCE
WORKER'S COMPENSATION
NO OBJECT DESIGNATED
UNUSED SL & SEVERANCE
SEVERANCE PMT
OTHER EMPLOYEE BENEFITS
PRCHSD SVCS PROFESSIONAL
OFFICIAL/ADMINISTRATIVE SERVICES
PROF EDUCATIONAL SERVICES
OTHER (PROFESSIONAL)

LEGAL
ARCHITECTS
TECHNICAL SERVICES
DATA PROSESSING
COMPUTER TECHNICIAN
AUDITING SERVICES
EMPLOYEE TRAINING & PROF DEVELOPMENT
PURCHASED PROPERTY SVCS
UTILITY SERVICES (NON-EL)
WATER/SEWAGE
CLEANING SERVICES
GARBAGE SERVICES
CUSTODIAL SERVICES
CONTRACTED CLEANING SVCS
CONTRACTED GROUNDS SVCS
REPAIR & MAINTENANCE SVCS
REPAIR & MAINT NON-TECHNOLOGY
TECHNOLOGY RELATED REPAIRS & MAINT
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
EQUIPMENT RENTAL
CONSTRUCTION SERVICES
OTHER PURCH PROP SVCS
OTHER PURCHASED SERVICES
STUDENT TRANSPORTATION-PURCHASED
OTHER SOURCE
PROPERTY & CASUALTY INS
PROPERTY & CASUALTY INS
COMMUNICATIONS
INSTR RELATED TECHNOLOGY
OTHER COMMUNICATION - POSTAGE
NO OBJECT DESIGNATED
ADVERTISING
M&IE
PRINTING AND BINDING
TUITION IN STATE
PRIVATE SOURCE
TUITION TO COOPERATIVES
TRAVEL
OTHER PURCHASED SERVICES
SERVICES PURCHASED FROM AZ DISTRICTS
SUPPLIES
NO OBJECT DESIGNATED
GENERAL SUPPLIES

DISTRICT SUPPLIES
SUPPLIES FOR SALE OR RENTAL
UNISOURCE MAINTENANCE SUPPLIES
FARM PLAN
MAINTENANCE SOLUTIONS
SANITARY SUPPLY COMPANY
NO OBJECT DESIGNATED
NO OBJECT DESIGNATED
ENERGY
NATURAL GAS
ELECTRICITY
GASOLINE/DIESEL FUEL
FUEL
DO NOT USE
USDA COMMODITIES - NO FREIGHT
USDA COMMODITIES-FREIGHT ONLY
FOOD-NON COMMODITIES
BOOKS AND PERIODICALS
LIBRARY BOOKS
TEXTBOOKS
INSTRUCTIONAL AIDS
OTHER BOOKS
SUPPLIES-TECH RELATED
Short Term Software Subscriptions
PROPERTY
LAND AND IMPROVEMENTS
BUILDINGS
EQUIPMENT
FURNITURE AND EQUIPMENT
SUPPLIES UNDER $5,000
OTHER EQUIPMENT
VEHICLES
VEHICLES OVER $5000.00
TECHNOLOGY HARDDWARE & SOFTWARE
TECH, SOFTWARE
OTHER
DUES AND FEES
JUDGMENTS AGAINST DISTRICT
PRINCIPAL
UNDESIGNATED
INTEREST
MISCELLANEOUS EXPENDITURE
MISCELLANEOUS EXPENDITURE
INDIRECT COSTS

FUND TRANSFERS-OUT
NO OBJECT DESIGNATED
UNDESIGNATED
ELEMENTARY
NO UNIT DESIGNATED
DISTRICTWIDE
UNDESIGNATED
NO PROJECT DESIGNATED
NO PROJECT DESIGNATED
NO PROJECT DESIGNATED
PROP 301
PAID PRESCHOOL
Paid Preschool

Account	Description	YTD Transactions	Parse Account Field	Final Fund	Rollup Fund	Fund	Program	Function	Object	Unit
001.000.0000.0103.000.000	CASH BALANCE M&O	$2,565,165.63		001		001	000	0000	0103	000
001.000.0000.0330.000.000	UNRESERVED FUND BALANCE	-($2,214,199.52)		001		001	000	0000	0330	000
001.000.0000.1111.000.000	PERSONAL PROP TAX	-($48,451.33)		001		001	000	0000	1111	000
001.000.0000.1115.000.000	REAL PROPERTY TAXES	-($885,339.68)	Vision users should press the Parse	001		001	000	0000	1115	000
001.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($37,429.00)	Account button above, which will	001		001	000	0000	1510	000
001.000.0000.1990.000.000	MISCELLANEOUS REVENUE	-($1,595.09)	populate the Fund, Program,	001		001	000	0000	1990	000
001.000.0000.2120.000.000	COUNTY EQUALIZATION ASSISTANCE	-($14,290.20)	Function, Object, and Unit columns	001		001	000	0000	2120	000
001.000.0000.3100.000.000	STATE AID	-($29,886.11)	(G, H, I, J, and K). Some districts	001		001	000	0000	3100	000
001.000.0000.3110.000.000	FOOD SERVICES STATE EQUALIZATION	-($2,635,363.55)	may need to work with their	001		001	000	0000	3110	000
001.000.0000.3120.000.000	FOOD SERVICES ADDITIONAL STATE AID	-($111,439.28)	information technology (IT)	001		001	000	0000	3120	000
001.100.1000.6110.100.000	CERTIFIED SALARIES	$20,882.20	departments to make this a trusted	001		001	100	1000	6110	100
001.100.1000.6112.100.000	TEACHER	$865,026.84	file and enable macros.	001		001	100	1000	6112	100
001.100.1000.6113.100.000	SUBSTITUTE TEACHER	$46,731.22		001		001	100	1000	6113	100
001.100.1000.6210.100.000	HEALTH INSURANCE	$139,266.49		001		001	100	1000	6210	100
001.100.1000.6212.100.000	HEALTH INSURANCE	$1,286.87		001		001	100	1000	6212	100
001.100.1000.6221.100.000	SS OASDI	$57,349.13		001		001	100	1000	6221	100
001.100.1000.6222.100.000	MEDICARE	$13,412.00		001		001	100	1000	6222	100
001.100.1000.6231.100.000	STATE RETIREMENT	$111,483.05		001		001	100	1000	6231	100
001.100.1000.6232.100.000	LONG-TERM DISABILITY	$1,294.43		001		001	100	1000	6232	100
001.100.1000.6300.100.000	PCHSD PROF AND TECHNICAL SVCS	$5,324.64		001		001	100	1000	6300	100
001.100.1000.6531.100.000	CLASSROOM PHONE SYSTEM	$31,206.61		001		001	100	1000	6531	100
001.100.1000.6564.100.000	TUITION-IGA	$2,100.00		001		001	100	1000	6564	100
001.100.1000.6610.100.000	GENERAL SUPPLIES	$17,584.84		001		001	100	1000	6610	100
001.100.1000.6890.100.000	MISCELLANEOUS EXPENDITURE	$218.00		001		001	100	1000	6890	100
001.100.1900.6150.000.000	CLASSIFIED SALARIES	$635.00		001		001	100	1900	6150	000
001.100.1900.6150.100.000	CLASSIFIED SALARIES	$58,004.90		001		001	100	1900	6150	100
001.100.1900.6210.100.000	ELEMENTARY	$3,832.03		001		001	100	1900	6210	100
001.100.1900.6221.000.000	SS OASDI	$37.85		001		001	100	1900	6221	000
001.100.1900.6221.100.000	SS OASDI	$3,575.46		001		001	100	1900	6221	100
001.100.1900.6222.000.000	MEDICARE	$8.86		001		001	100	1900	6222	000
001.100.1900.6222.100.000	MEDICARE	$836.15		001		001	100	1900	6222	100
001.100.1900.6231.000.000	STATE RETIREMENT	$62.55		001		001	100	1900	6231	000
001.100.1900.6231.100.000	STATE RETIREMENT	$5,621.21		001		001	100	1900	6231	100
001.100.1900.6232.000.000	LONG-TERM DISABILITY	$0.73		001		001	100	1900	6232	000
001.100.1900.6232.100.000	LONG-TERM DISABILITY	$65.58		001		001	100	1900	6232	100
001.100.2100.6110.000.000	CERTIFIED SALARIES	$330.00		001		001	100	2100	6110	000
001.100.2100.6150.000.000	CLASSIFIED SALARIES	$2,275.00		001		001	100	2100	6150	000
001.100.2100.6150.100.000	CLASSIFIED SALARIES	$22,270.17		001		001	100	2100	6150	100
001.100.2100.6210.000.000	HEALTH INSURANCE	$7.40		001		001	100	2100	6210	000
001.100.2100.6210.100.000	ELEMENTARY	$439.33		001		001	100	2100	6210	100
001.100.2100.6221.000.000	SS OASDI	$156.74		001		001	100	2100	6221	000
001.100.2100.6221.100.000	SS OASDI	$1,363.32		001		001	100	2100	6221	100
001.100.2100.6222.000.000	MEDICARE	$36.65		001		001	100	2100	6222	000
001.100.2100.6222.100.000	MEDICARE	$318.85		001		001	100	2100	6222	100
001.100.2100.6231.000.000	STATE RETIREMENT	$313.37		001		001	100	2100	6231	000
001.100.2100.6231.100.000	STATE RETIREMENT	$2,645.26		001		001	100	2100	6231	100
001.100.2100.6232.000.000	LONG-TERM DISABILITY	$3.65		001		001	100	2100	6232	000
001.100.2100.6232.100.000	LONG-TERM DISABILITY	$30.78		001		001	100	2100	6232	100
001.100.2100.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$599.00		001		001	100	2100	6360	100
001.100.2100.6580.100.000	TRAVEL	$94.86		001		001	100	2100	6580	100
001.100.2100.6610.100.000	GENERAL SUPPLIES	$1,014.31		001		001	100	2100	6610	100
001.100.2100.6890.100.000	MISCELLANEOUS EXPENDITURE	$299.32		001		001	100	2100	6890	100
001.100.2130.6300.100.000	PRCHSD SVCS PROFESSIONAL	$207.62		001		001	100	2130	6300	100
001.100.2130.6610.100.000	NURSE SUPPLIES	$4,130.41		001		001	100	2130	6610	100
001.100.2190.6890.000.000	STUDENT TRAVEL EXPENSES	$4.00		001		001	100	2190	6890	000
001.100.2190.6890.100.000	MISCELLANEOUS EXPENDITURE	$1,842.00		001		001	100	2190	6890	100
001.100.2213.6320.100.000	PROF EDUCATIONAL SERVICES	$345.00		001		001	100	2213	6320	100
001.100.2213.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$3,578.10		001		001	100	2213	6360	100
001.100.2230.6150.100.000	CLASSIFIED SALARIES	$44,915.78		001		001	100	2230	6150	100
001.100.2230.6210.100.000	ELEMENTARY	$45.39		001		001	100	2230	6210	100
001.100.2230.6221.100.000	SS OASDI	$2,784.75		001		001	100	2230	6221	100
001.100.2230.6222.100.000	MEDICARE	$651.23		001		001	100	2230	6222	100
001.100.2230.6231.100.000	STATE RETIREMENT	$5,403.34		001		001	100	2230	6231	100
001.100.2230.6232.100.000	LONG-TERM DISABILITY	$62.93		001		001	100	2230	6232	100
001.100.2230.6330.100.000	OTHER (PROFESSIONAL)	$2,790.00		001		001	100	2230	6330	100
001.100.2260.6300.100.000	PRCHSD SVCS PROFESSIONAL	$245.00		001		001	100	2260	6300	100

001.100.2300.6110.100.000	CERTIFIED SALARIES	$654.51	001	001	100	2300	6110	100
001.100.2300.6111.100.000	ADMINISTRATOR'S SALARY	$67,200.00	001	001	100	2300	6111	100
001.100.2300.6210.100.000	health insurance	$6,672.95	001	001	100	2300	6210	100
001.100.2300.6211.100.000	ELEMENTARY	$232.56	001	001	100	2300	6211	100
001.100.2300.6221.100.000	SS OASDI	$4,051.99	001	001	100	2300	6221	100
001.100.2300.6222.100.000	MEDICARE	$947.68	001	001	100	2300	6222	100
001.100.2300.6231.100.000	STATE RETIREMENT	$8,084.04	001	001	100	2300	6231	100
001.100.2300.6232.100.000	LONG-TERM DISABILITY	$94.19	001	001	100	2300	6232	100
001.100.2300.6300.100.000	purchased services professional	$1,245.00	001	001	100	2300	6300	100
001.100.2300.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$395.00	001	001	100	2300	6360	100
001.100.2300.6540.100.000	ADVERTISING	$6,268.47	001	001	100	2300	6540	100
001.100.2300.6580.100.000	TRAVEL	$213.17	001	001	100	2300	6580	100
001.100.2300.6610.100.000	SUPERINTENDENT SUPPLIES	$584.14	001	001	100	2300	6610	100
001.100.2310.6350.100.000	AUDIT SERVICES	$25,000.00	001	001	100	2310	6350	100
001.100.2310.6611.100.000	GOVERNING BOARD SUPPLIES	$70.01	001	001	100	2310	6611	100
001.100.2310.6810.100.000	GOVERNING BOARD SVCS DUES AND FEES	$4,151.00	001	001	100	2310	6810	100
001.100.2320.6111.100.000	ADMINISTRATOR'S SALARY	$98,000.00	001	001	100	2320	6111	100
001.100.2320.6210.100.000	ADMIN HEALTH BENEFITS	$5,938.61	001	001	100	2320	6210	100
001.100.2320.6211.100.000	HEALTH INSURANCE	$232.56	001	001	100	2320	6211	100
001.100.2320.6221.100.000	SS OASDI	$6,005.02	001	001	100	2320	6221	100
001.100.2320.6222.100.000	MEDICARE	$1,404.30	001	001	100	2320	6222	100
001.100.2320.6231.100.000	STATE RETIREMENT	$11,789.48	001	001	100	2320	6231	100
001.100.2320.6232.100.000	LONG-TERM DISABILITY	$137.20	001	001	100	2320	6232	100
001.100.2320.6360.100.000	SUPERINTENDENT TRAINING & PROF DEVELOPMENT	$560.00	001	001	100	2320	6360	100
001.100.2410.6111.100.000	PRINCIPAL SALARY	$72,000.00	001	001	100	2410	6111	100
001.100.2410.6210.100.000	PRINCIPAL OFFICE HEALTH	$5,938.61	001	001	100	2410	6210	100
001.100.2410.6211.100.000	HEALTH INSURANCE	$232.56	001	001	100	2410	6211	100
001.100.2410.6221.100.000	PRINCIPAL OFFICE SS OASDI	$4,429.91	001	001	100	2410	6221	100
001.100.2410.6222.100.000	PRINCIPAL OFFICE MEDICARE	$1,036.10	001	001	100	2410	6222	100
001.100.2410.6231.100.000	PRINCIPAL OFFICE STATE RETIREMENT	$8,661.56	001	001	100	2410	6231	100
001.100.2410.6232.100.000	PRINCIPAL OFFICLONG-TERM DISABILITY	$100.85	001	001	100	2410	6232	100
001.100.2410.6531.100.000	PRINCIPAL TELEPHONE	$5,000.74	001	001	100	2410	6531	100
001.100.2410.6610.100.000	PRINCIPAL OFFICE SUPPLIES	$5,642.20	001	001	100	2410	6610	100
001.100.2500.6150.100.000	BUSINESS CLASSIFIED SALARIES	$65,000.00	001	001	100	2500	6150	100
001.100.2500.6210.100.000	BUSINESS HEALTH INSURANCE	$45.39	001	001	100	2500	6210	100
001.100.2500.6221.100.000	BUSINESS SS OASDI	$4,018.12	001	001	100	2500	6221	100
001.100.2500.6222.100.000	BUSINESS MEDICARE	$939.63	001	001	100	2500	6222	100
001.100.2500.6231.100.000	BUSINESS STATE RETIREMENT	$7,819.38	001	001	100	2500	6231	100
001.100.2500.6232.100.000	BUSINESS LONG-TERM DISABILITY	$91.11	001	001	100	2500	6232	100
001.100.2500.6532.100.000	OTHER COMMUNICATION - POSTAGE	$149.00	001	001	100	2500	6532	100
001.100.2500.6580.100.000	BUSINESS OFFICE TRAVEL	$2,505.03	001	001	100	2500	6580	100
001.100.2500.6810.100.000	BUSINESS OFFICE DUES AND	$361.25	001	001	100	2500	6810	100
001.100.2510.6150.100.000	CLASSIFIED SALARIES	$86,360.00	001	001	100	2510	6150	100
001.100.2510.6210.100.000	BUSINESS OFFICE HEALTH B	$9,198.53	001	001	100	2510	6210	100
001.100.2510.6221.100.000	SS OASDI	$5,171.25	001	001	100	2510	6221	100
001.100.2510.6222.100.000	MEDICARE	$1,209.44	001	001	100	2510	6222	100
001.100.2510.6231.100.000	STATE RETIREMENT	$10,389.13	001	001	100	2510	6231	100
001.100.2510.6232.100.000	LONG-TERM DISABILITY	$120.85	001	001	100	2510	6232	100
001.100.2510.6260.100.000	WORKER'S COMPENSATION	$29,720.00	001	001	100	2510	6260	100
001.100.2510.6310.100.000	FINANCIAL CONSULTING SERVICES	$1,250.00	001	001	100	2510	6310	100
001.100.2510.6330.100.000	OTHER (PROFESSIONAL)	$15,357.50	001	001	100	2510	6330	100
001.100.2510.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$150.00	001	001	100	2510	6360	100
001.100.2510.6810.100.000	BUSINESS OFFICE DUES AND FEES	$1,030.72	001	001	100	2510	6810	100
001.100.2570.6310.100.000	OFFICIAL/ADMINISTRATIVE SERVICES	$198.00	001	001	100	2570	6310	100
001.100.2570.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$2,001.97	001	001	100	2570	6360	100
001.100.2570.6810.100.000	DUES AND FEES	$421.25	001	001	100	2570	6810	100
001.100.2600.6150.100.000	CLASSIFIED SALARIES	$1,137.50	001	001	100	2600	6150	100
001.100.2600.6210.100.000	Operation & Maint. Insur	$5.34	001	001	100	2600	6210	100
001.100.2600.6221.100.000	SS OASDI	$70.53	001	001	100	2600	6221	100
001.100.2600.6222.100.000	MEDICARE	$16.50	001	001	100	2600	6222	100
001.100.2600.6300.100.000	PRCHSD SVCS PROFESSIONAL	$5,694.40	001	001	100	2600	6300	100
001.100.2600.6411.100.000	WATER/SEWAGE	$17,510.83	001	001	100	2600	6411	100
001.100.2600.6531.100.000	TELEPHONE	$2,317.75	001	001	100	2600	6531	100
001.100.2600.6610.100.000	DISTRICT SUPPLIES	$81.23	001	001	100	2600	6610	100
001.100.2600.6622.100.000	ELECTRICITY	$107,983.32	001	001	100	2600	6622	100
001.100.2610.6431.100.000	REPAIR & MAINT NON-TECHNOLOGY	$17,594.71	001	001	100	2610	6431	100
001.100.2610.6490.100.000	OTHER PURCH PROP SVCS	$74,818.16	001	001	100	2610	6490	100

001.100.2610.6521.100.000	PROPERTY & CASUALTY INS	$80,343.00	001	001	100	2610	6521	100
001.100.2610.6610.100.000	OPERATION & MAINT GENERAL SUPPLIES	$23,722.82	001	001	100	2610	6610	100
001.100.2610.6810.100.000	OPERATION AND MAINT DUES AND FEES	$54.00	001	001	100	2610	6810	100
001.100.2620.6150.100.000	CLASSIFIED SALARIES	$45,530.40	001	001	100	2620	6150	100
001.100.2620.6210.100.000	ELEMENTARY	$5,634.63	001	001	100	2620	6210	100
001.100.2620.6221.100.000	SS OASDI	$2,738.50	001	001	100	2620	6221	100
001.100.2620.6222.100.000	MEDICARE	$640.49	001	001	100	2620	6222	100
001.100.2620.6231.100.000	STATE RETIREMENT	$5,477.30	001	001	100	2620	6231	100
001.100.2620.6232.100.000	LONG-TERM DISABILITY	$63.73	001	001	100	2620	6232	100
001.100.2620.6431.100.000	REPAIR & MAINT NON-TECHNOLOGY	$189.00	001	001	100	2620	6431	100
001.100.2620.6610.100.000	DISTRICT SUPPLIES	$338.05	001	001	100	2620	6610	100
001.100.2630.6420.100.000	CLEANING SERVICES	$1,590.00	001	001	100	2630	6420	100
001.100.2630.6610.100.000	GENERAL SUPPLIES	$186.20	001	001	100	2630	6610	100
001.100.2640.6431.100.000	R&M NON TECH EQUIP	$244.50	001	001	100	2640	6431	100
001.100.2640.6610.100.000	DISTRICT SUPPLIES	$412.69	001	001	100	2640	6610	100
001.100.2650.6431.100.000	REPAIR & MAINT NON-TECHNOLOGY	$315.29	001	001	100	2650	6431	100
001.100.2650.6626.100.000	GASOLINE/DIESEL FUEL	$3,357.62	001	001	100	2650	6626	100
001.100.2660.6300.100.000	PRCHSD SVCS PROFESSIONAL	$215.47	001	001	100	2660	6300	100
001.100.2670.6431.100.000	REPAIR & MAINT NON-TECHNOLOGY	$7,920.87	001	001	100	2670	6431	100
001.100.2670.6432.100.000	TECHNOLOGY RELATED REPAIRS & MAINT	$130.80	001	001	100	2670	6432	100
001.100.2670.6432.500.000	TECHNOLOGY RELATED REPAIRS & MAINT	$668.56	001	001	100	2670	6432	500
001.100.2670.6610.100.000	GENERAL SUPPLIES	$510.05	001	001	100	2670	6610	100
001.100.3100.6610.100.000	NON FOOD	$13,615.24	001	001	100	3100	6610	100
610.100.4700.6330.100.000	OTHER (PROFESSIONAL)	$3,060.00	610	610	100	4700	6330	100
001.200.1000.6112.100.000	TEACHER	$48,300.00	001	001	200	1000	6112	100
001.200.1000.6113.100.000	SUB CERT SP ED	$31.50	001	001	200	1000	6113	100
001.200.1000.6210.100.000	ELEMENTARY	$8,418.51	001	001	200	1000	6210	100
001.200.1000.6221.100.000	SS OASDI	$4,149.58	001	001	200	1000	6221	100
001.200.1000.6222.100.000	MEDICARE	$970.36	001	001	200	1000	6222	100
001.200.1000.6231.100.000	STATE RETIREMENT	$8,615.66	001	001	200	1000	6231	100
001.200.1000.6232.100.000	LONG-TERM DISABILITY	$100.21	001	001	200	1000	6232	100
001.200.1000.6320.100.000	PROF EDUCATIONAL SERVICE	$629.40	001	001	200	1000	6320	100
001.200.1000.6563.100.000	PRIVATE SOURCE	$318.44	001	001	200	1000	6563	100
001.200.1000.6610.100.000	Speech Supplies	$2,954.65	001	001	200	1000	6610	100
001.200.1900.6150.100.000	CLASSIFIED SALARIES	$360,312.31	001	001	200	1900	6150	100
001.200.1900.6210.100.000	HEALTH INSURANCE	$45,608.27	001	001	200	1900	6210	100
001.200.1900.6221.100.000	SS OASDI	$21,837.01	001	001	200	1900	6221	100
001.200.1900.6222.100.000	MEDICARE	$5,107.03	001	001	200	1900	6222	100
001.200.1900.6231.100.000	STATE RETIREMENT	$42,812.40	001	001	200	1900	6231	100
001.200.1900.6232.100.000	LONG-TERM DISABILITY	$497.62	001	001	200	1900	6232	100
001.200.2100.6580.100.000	TRAVEL	$676.66	001	001	200	2100	6580	100
001.200.2130.6610.100.000	GENERAL SUPPLIES	$90.86	001	001	200	2130	6610	100
001.200.2140.6112.100.000	TEACHER SALARY	$13,271.15	001	001	200	2140	6112	100
001.200.2140.6210.100.000	ELEMENTARY	$1,282.50	001	001	200	2140	6210	100
001.200.2140.6212.100.000	HEALTH INSURANCE	$1,698.70	001	001	200	2140	6212	100
001.200.2140.6221.100.000	SS OASDI	$745.18	001	001	200	2140	6221	100
001.200.2140.6222.100.000	MEDICARE	$174.30	001	001	200	2140	6222	100
001.200.2140.6231.100.000	STATE RETIREMENT	$1,600.03	001	001	200	2140	6231	100
001.200.2140.6232.100.000	LONG-TERM DISABILITY	$18.63	001	001	200	2140	6232	100
001.200.2140.6330.100.000	OTHER (PROFESSIONAL)	$25,127.50	001	001	200	2140	6330	100
001.200.2150.6610.100.000	GENERAL SUPPLIES	$1,251.46	001	001	200	2150	6610	100
001.200.2150.6810.100.000	DUES AND FEES	$801.28	001	001	200	2150	6810	100
001.200.2160.6330.100.000	OT/PHY THERAPY SVCS	$10,066.28	001	001	200	2160	6330	100
001.200.2160.6810.100.000	SP ED DUES & FEES	$80.94	001	001	200	2160	6810	100
001.200.2200.6810.100.000	DUES AND FEES	$400.00	001	001	200	2200	6810	100
001.200.2213.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$631.00	001	001	200	2213	6360	100
001.200.2300.6111.100.000	ADMINISTRATOR'S SALARY	$72,225.31	001	001	200	2300	6111	100
001.200.2300.6210.100.000	ELEMENTARY	$4,917.45	001	001	200	2300	6210	100
001.200.2300.6211.100.000	ELEMENTARY	$112.58	001	001	200	2300	6211	100
001.200.2300.6221.100.000	SS OASDI	$4,117.99	001	001	200	2300	6221	100
001.200.2300.6222.100.000	MEDICARE	$963.03	001	001	200	2300	6222	100
001.200.2300.6231.100.000	STATE RETIREMENT	$8,688.60	001	001	200	2300	6231	100
001.200.2300.6232.100.000	LONG-TERM DISABILITY	$101.13	001	001	200	2300	6232	100
001.200.2300.6300.100.000	PRCHSD SVCS PROFESSIONAL	$900.00	001	001	200	2300	6300	100
001.200.2570.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$2,934.70	001	001	200	2570	6360	100
001.200.2660.6610.100.000	GENERAL SUPPLIES	$336.20	001	001	200	2660	6610	100
001.400.2700.6511.100.000	STUDENT TRANSPORTATION-PURCHASED	$14,487.00	001	001	400	2700	6511	100

001.211.1900.6150.100.000	CLASSIFIED SALARIES	$40,271.21	001	001	211	1900	6150	100
001.211.1900.6210.100.000	ELEMENTARY	$15.87	001	001	211	1900	6210	100
001.211.1900.6221.100.000	SS OASDI	$2,496.59	001	001	211	1900	6221	100
001.211.1900.6222.100.000	MEDICARE	$583.82	001	001	211	1900	6222	100
001.211.1900.6231.100.000	STATE RETIREMENT	$4,499.22	001	001	211	1900	6231	100
001.211.1900.6232.100.000	LONG-TERM DISABILITY	$52.41	001	001	211	1900	6232	100
001.240.2260.6320.100.000	PROF EDUCATIONAL SERVICES	$1,182.03	001	001	240	2260	6320	100
001.400.1900.6150.100.000	CLASSIFIED SALARIES	$1,978.18	001	001	400	1900	6150	100
001.400.1900.6210.100.000	HEALTH INSURANCE	$329.43	001	001	400	1900	6210	100
001.400.1900.6221.100.000	SS OASDI	$120.90	001	001	400	1900	6221	100
001.400.1900.6222.100.000	MEDICARE	$28.28	001	001	400	1900	6222	100
001.400.1900.6231.100.000	STATE RETIREMENT	$237.93	001	001	400	1900	6231	100
001.400.1900.6232.100.000	LONG-TERM DISABILITY	$2.81	001	001	400	1900	6232	100
001.400.2510.6150.100.000	CLASSIFIED SALARIES	$500.00	001	001	400	2510	6150	100
001.400.2510.6221.100.000	SS OASDI	$30.10	001	001	400	2510	6221	100
001.400.2510.6222.100.000	MEDICARE	$7.03	001	001	400	2510	6222	100
001.400.2510.6231.100.000	STATE RETIREMENT	$60.15	001	001	400	2510	6231	100
001.400.2510.6232.100.000	LONG-TERM DISABILITY	$0.70	001	001	400	2510	6232	100
001.400.2700.6150.100.000	ELEMENTARY	$2,163.60	001	001	400	2700	6150	100
001.400.2700.6210.100.000	ELEMENTARY	$353.95	001	001	400	2700	6210	100
001.400.2700.6221.100.000	SS OASDI	$129.81	001	001	400	2700	6221	100
001.400.2700.6222.100.000	MEDICARE	$30.37	001	001	400	2700	6222	100
001.400.2700.6231.100.000	STATE RETIREMENT	$260.31	001	001	400	2700	6231	100
001.400.2700.6232.100.000	LONG-TERM DISABILITY	$3.04	001	001	400	2700	6232	100
001.400.2700.6300.100.000	PRCHSD SVCS PROFESSIONAL	$3,824.00	001	001	400	2700	6300	100
001.400.2700.6610.100.000	GENERAL SUPPLIES	$315.28	001	001	400	2700	6610	100
001.400.2710.6150.100.000	CLASSIFIED SALARIES	$20,380.69	001	001	400	2710	6150	100
001.400.2710.6210.100.000	ELEMENTARY	$4,531.43	001	001	400	2710	6210	100
001.400.2710.6221.100.000	SS OASDI	$1,231.28	001	001	400	2710	6221	100
001.400.2710.6222.100.000	MEDICARE	$287.85	001	001	400	2710	6222	100
001.400.2710.6231.100.000	STATE RETIREMENT	$2,451.71	001	001	400	2710	6231	100
001.400.2710.6232.100.000	LONG-TERM DISABILITY	$28.64	001	001	400	2710	6232	100
001.400.2710.6627.100.000	FUEL	$22,856.23	001	001	400	2710	6627	100
001.400.2710.6810.100.000	DUES AND FEES	$68.34	001	001	400	2710	6810	100
001.400.2720.6150.000.000	CLASSIFIED SALARIES	$1,728.40	001	001	400	2720	6150	000
001.400.2720.6150.100.000	ELEMENTARY	$4,877.58	001	001	400	2720	6150	100
001.400.2720.6210.000.000	HEALTH INSURANCE	$355.81	001	001	400	2720	6210	000
001.400.2720.6210.100.000	HEALTH INSURANCE	$1,142.83	001	001	400	2720	6210	100
001.400.2720.6221.000.000	SS OASDI	$96.83	001	001	400	2720	6221	000
001.400.2720.6221.100.000	SS OASDI	$291.29	001	001	400	2720	6221	100
001.400.2720.6222.000.000	MEDICARE	$22.64	001	001	400	2720	6222	000
001.400.2720.6222.100.000	MEDICARE	$68.10	001	001	400	2720	6222	100
001.400.2720.6231.000.000	STATE RETIREMENT	$207.92	001	001	400	2720	6231	000
001.400.2720.6231.100.000	STATE RETIREMENT	$586.69	001	001	400	2720	6231	100
001.400.2720.6232.000.000	LONG-TERM DISABILITY	$2.42	001	001	400	2720	6232	000
001.400.2720.6232.100.000	LONG-TERM DISABILITY	$6.87	001	001	400	2720	6232	100
001.400.2730.6431.100.000	REPAIR & MAINT NON-TECHNOLOGY	$9,229.22	001	001	400	2730	6431	100
001.400.2730.6610.100.000	GENERAL SUPPLIES	$758.90	001	001	400	2730	6610	100
001.400.2730.6626.100.000	GASOLINE/DIESEL FUEL	$681.95	001	001	400	2730	6626	100
001.400.2740.6150.100.000	ELEMENTARY	$14,840.00	001	001	400	2740	6150	100
001.400.2740.6210.100.000	ELEMENTARY	$2,116.76	001	001	400	2740	6210	100
001.400.2740.6221.100.000	ELEMENTARY	$883.96	001	001	400	2740	6221	100
001.400.2740.6222.100.000	ELEMENTARY	$206.76	001	001	400	2740	6222	100
001.400.2740.6231.100.000	ELEMENTARY	$1,785.24	001	001	400	2740	6231	100
001.400.2740.6232.100.000	ELEMENTARY	$20.74	001	001	400	2740	6232	100
001.400.2740.6300.100.000	PRCHSD SVCS PROFESSIONAL	$1,012.57	001	001	400	2740	6300	100
001.550.1000.6112.100.000	TEACHER SALARY	$6,420.00	001	001	550	1000	6112	100
001.550.1000.6210.100.000	ELEMENTARY	$6.45	001	001	550	1000	6210	100
001.550.1000.6221.100.000	ELEMENTARY	$398.04	001	001	550	1000	6221	100
001.550.1000.6222.100.000	ELEMENTARY	$93.07	001	001	550	1000	6222	100
001.550.1000.6231.100.000	ELEMENTARY	$772.34	001	001	550	1000	6231	100
001.550.1000.6232.100.000	ELEMENTARY	$8.98	001	001	550	1000	6232	100
001.550.1000.6610.100.000	GENERAL SUPPLIES	$15,697.18	001	001	550	1000	6610	100
001.630.1900.6150.100.000	ELEMENTARY	$15,000.08	001	001	630	1900	6150	100
001.630.1900.6210.100.000	ELEMENTARY	$22.78	001	001	630	1900	6210	100
001.630.1900.6221.100.000	ELEMENTARY	$929.90	001	001	630	1900	6221	100
001.630.1900.6222.100.000	ELEMENTARY	$217.59	001	001	630	1900	6222	100

010.000.0000.0103.000.000	CASH BALANCE MENU 301	$157,181.92	010	010	000	0000	0103	000
010.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($82,744.54)	010	010	000	0000	0330	000
010.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($2,958.62)	010	010	000	0000	1510	000
010.000.0000.3200.000.000	STATE GRANTS	-($376,084.21)	010	010	000	0000	3200	000
010.100.1000.6112.100.000	TEACHER SALARY	$169,898.85	010	010	100	1000	6112	100
010.100.1000.6221.100.000	SS OASDI	$10,533.62	010	010	100	1000	6221	100
010.100.1000.6222.100.000	MEDICARE	$2,463.63	010	010	100	1000	6222	100
010.100.1000.6231.100.000	STATE RETIREMENT	$20,232.52	010	010	100	1000	6231	100
010.100.1000.6232.100.000	LONG-TERM DISABILITY	$225.57	010	010	100	1000	6232	100
010.100.2213.6360.100.000	EMPLOYEE TRAINING & PROF DEVELOPMENT	$1,459.78	010	010	100	2213	6360	100
010.200.1000.6112.100.000	TEACHER SALARY	$49,064.36	010	010	200	1000	6112	100
010.200.1000.6210.100.000	ELEMENTARY	$4,897.35	010	010	200	1000	6210	100
010.200.1000.6221.100.000	SS OASDI	$2,878.63	010	010	200	1000	6221	100
010.200.1000.6222.100.000	MEDICARE	$673.29	010	010	200	1000	6222	100
010.200.1000.6231.100.000	STATE RETIREMENT	$5,902.66	010	010	200	1000	6231	100
010.200.1000.6232.100.000	LONG-TERM DISABILITY	$68.65	010	010	200	1000	6232	100
010.200.1900.6150.100.000	K-2SP ED PRGM PARA PRO	$25,982.54	010	010	200	1900	6150	100
010.200.1900.6210.100.000	ELEMENTARY	$5,210.83	010	010	200	1900	6210	100
010.200.1900.6221.100.000	SS OASDI	$1,581.30	010	010	200	1900	6221	100
010.200.1900.6222.100.000	MEDICARE	$369.80	010	010	200	1900	6222	100
010.200.1900.6231.100.000	STATE RETIREMENT	$3,125.60	010	010	200	1900	6231	100
010.200.1900.6232.100.000	LONG-TERM DISABILITY	$36.47	010	010	200	1900	6232	100
020.000.0000.0103.000.000	CASH ON DEPOSIT	$49,103.57	020	020	000	0000	0103	000
020.000.0000.0330.000.000	SPECIAL REVENUE	-($72,980.24)	020	020	000	0000	0330	000
020.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($1,203.34)	020	020	000	0000	1510	000
020.000.0000.3200.000.000	STATE GRANTS	-($36,309.07)	020	020	000	0000	3200	000
020.100.1000.6112.100.000	INDIAN GAMING CERT SALARY	$43,558.85	020	020	100	1000	6112	100
020.100.1000.6210.100.000	ELEMENTARY	$45.39	020	020	100	1000	6210	100
020.100.1000.6221.100.000	SS OASDI	$2,700.68	020	020	100	1000	6221	100
020.100.1000.6222.100.000	MEDICARE	$631.66	020	020	100	1000	6222	100
020.100.1000.6231.100.000	STATE RETIREMENT	$5,240.17	020	020	100	1000	6231	100
020.100.1000.6232.100.000	LONG-TERM DISABILITY	$61.11	020	020	100	1000	6232	100
020.100.1000.6610.100.000	GENERAL SUPPLIES	$9,151.22	020	020	100	1000	6610	100
110.000.0000.0330.000.000	Title I	$1,076.83	110	110	000	0000	0330	000
110.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($139,195.94)	110	110	000	0000	4500	000
110.100.1000.6110.100.000	PRSNL SERVICES - SALARIES	$20,906.25	110	110	100	1000	6110	100
110.100.1000.6112.100.000	TITLE 1 - TEACHER	$55,010.00	110	110	100	1000	6112	100
110.100.1000.6210.100.000	HEALTH INSURANCE	$2,532.85	110	110	100	1000	6210	100
110.100.1000.6221.100.000	SS OASDI	$4,495.32	110	110	100	1000	6221	100
110.100.1000.6222.100.000	MEDICARE	$1,051.30	110	110	100	1000	6222	100
110.100.1000.6231.100.000	STATE RETIREMENT	$7,979.05	110	110	100	1000	6231	100
110.100.1000.6232.100.000	LONG-TERM DISABILITY	$37.61	110	110	100	1000	6232	100
110.100.1000.6610.100.000	GENERAL SUPPLIES	$8,551.43	110	110	100	1000	6610	100
110.100.2100.6150.100.000	ELEMENTARY	$8,900.00	110	110	100	2100	6150	100
110.100.2100.6221.000.000	SS OASDI	$159.79	110	110	100	2100	6221	000
110.100.2100.6221.100.000	ELEMENTARY	$452.40	110	110	100	2100	6221	100
110.100.2100.6222.000.000	MEDICARE	$37.37	110	110	100	2100	6222	000
110.100.2100.6222.100.000	ELEMENTARY	$112.83	110	110	100	2100	6222	100
110.100.2100.6231.000.000	STATE RETIREMENT	$315.79	110	110	100	2100	6231	000
110.100.2100.6231.100.000	ELEMENTARY	$690.89	110	110	100	2100	6231	100
110.100.2100.6232.000.000	LONG-TERM DISABILITY	$3.68	110	110	100	2100	6232	000
110.100.2100.6232.100.000	ELEMENTARY	$10.89	110	110	100	2100	6232	100
110.100.2100.6610.100.000	GENERAL SUPPLIES	$5,736.54	110	110	100	2100	6610	100
110.100.2300.6221.100.000	ELEMENTARY	$248.00	110	110	100	2300	6221	100
110.100.2300.6222.100.000	ELEMENTARY	$58.00	110	110	100	2300	6222	100
110.100.2300.6231.100.000	ELEMENTARY	$481.20	110	110	100	2300	6231	100
110.100.2300.6232.100.000	ELEMENTARY	$5.60	110	110	100	2300	6232	100
110.100.2510.6150.100.000	CLASSIFIED SALARIES	$13,345.49	110	110	100	2510	6150	100
110.100.2510.6210.100.000	HEALTH INSURANCE	$169.44	110	110	100	2510	6210	100
110.100.2510.6221.100.000	SS OASDI	$599.66	110	110	100	2510	6221	100
110.100.2510.6222.100.000	MEDICARE	$140.17	110	110	100	2510	6222	100
110.100.2510.6231.100.000	STATE RETIREMENT	$1,216.86	110	110	100	2510	6231	100
110.100.2510.6810.100.000	DUES AND FEES	$31.25	110	110	100	2510	6810	100
110.100.6000.6910.100.000	INDIRECT COSTS	$4,839.45	110	110	100	6000	6910	100
118.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($3,110.15)	118	118	000	0000	4500	000
118.100.2100.6150.000.000	PRSNL SERVICES - SALARIES	$2,200.00	118	118	100	2100	6150	000
118.100.2100.6150.000.000	CLASSIFIED SALARIES	$400.00	118	118	100	2100	6150	000

118.100.2100.6221.000.000	SS OASDI	$157.01	118		118	100	2100	6221	000
118.100.2100.6222.000.000	MEDICARE	$36.72	118		118	100	2100	6222	000
118.100.2100.6231.000.000	STATE RETIREMENT	$312.78	118		118	100	2100	6231	000
118.100.2100.6232.000.000	LONG-TERM DISABILITY	$3.64	118		118	100	2100	6232	000
145.000.0000.0330.000.000	NO OBJECT DESIGNATED	$31.90	145		145	000	0000	0330	000
145.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($31.90)	145		145	000	0000	4500	000
169.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($11,528.80)	169		169	000	0000	4500	000
169.100.1000.6610.100.000	GENERAL SUPPLIES	$9,743.72	169		169	100	1000	6610	100
169.100.1000.6643.100.000	INSTRUCTIONAL AIDS	$710.46	169		169	100	1000	6643	100
169.100.6000.6910.100.000	INDIRECT COSTS	$1,074.62	169		169	100	6000	6910	100
220.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($2,059.43)	220		220	000	0000	0330	000
220.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($68,328.76)	220		220	000	0000	4500	000
220.200.2140.6112.100.000	TEACHER SALARY	$56,000.00	220		220	200	2140	6112	100
220.200.2140.6210.100.000	ELEMENTARY	$3,701.32	220		220	200	2140	6210	100
220.200.2140.6221.100.000	SS OASDI	$3,137.56	220		220	200	2140	6221	100
220.200.2140.6222.100.000	MEDICARE	$733.89	220		220	200	2140	6222	100
220.200.2140.6231.100.000	STATE RETIREMENT	$6,736.99	220		220	200	2140	6231	100
220.200.2140.6232.100.000	LONG-TERM DISABILITY	$78.43	220		220	200	2140	6232	100
221.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($929.95)	221		221	000	0000	4500	000
221.200.2140.6112.100.000	TEACHER SALARY	$728.85	221		221	200	2140	6112	100
221.200.2140.6210.100.000	ELEMENTARY	$67.53	221		221	200	2140	6210	100
221.200.2140.6221.100.000	SS OASDI	$39.20	221		221	200	2140	6221	100
221.200.2140.6222.100.000	MEDICARE	$9.17	221		221	200	2140	6222	100
221.200.2140.6231.100.000	STATE RETIREMENT	$84.23	221		221	200	2140	6231	100
221.200.2140.6232.100.000	LONG-TERM DISABILITY	$0.97	221		221	200	2140	6232	100
238.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($42,098.72)	238		238	000	0000	0330	000
238.200.2160.6330.100.000	OTHER (PROFESSIONAL)	$42,098.72	238		238	200	2160	6330	100
303.000.0000.0103.000.000	CASH ON DEPOSIT	-($3,083.96)	303		303	000	0000	0103	000
303.000.0000.0330.000.000	NO OBJECT DESIGNATED	$4,120.47	303		303	000	0000	0330	000
303.000.0000.4700.000.000	UNDESIGNATED	-($2,731.56)	303		303	000	0000	4700	000
303.100.1000.6610.100.000	GENERAL SUPPLIES	$1,314.54	303		303	100	1000	6610	100
303.100.2100.6610.100.000	GENERAL SUPPLIES	$380.51	303		303	100	2100	6610	100
333.000.0000.0103.000.000	CASH ON DEPOSIT	$44,565.49	333		333	000	0000	0103	000
333.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($59,396.64)	333		333	000	0000	0330	000
333.100.1000.6737.100.000	REAP TECHNOLOGY	$1,280.40	333		333	100	1000	6737	100
333.200.1000.6112.100.000	TEACHER SALARY	$10,377.50	333		333	200	1000	6112	100
333.200.1000.6210.100.000	HEALTH INSURANCE	$1,177.90	333		333	200	1000	6210	100
333.200.1000.6221.100.000	SS OASDI	$593.64	333		333	200	1000	6221	100
333.200.1000.6222.100.000	MEDICARE	$138.85	333		333	200	1000	6222	100
333.200.1000.6231.100.000	STATE RETIREMENT	$1,248.40	333		333	200	1000	6231	100
333.200.1000.6232.100.000	LONG-TERM DISABILITY	$14.46	333		333	200	1000	6232	100
336.000.0000.0103.000.000	CASH ON DEPOSIT	-($161.51)	COVID	COVID	336	000	0000	0103	000
336.000.0000.0330.000.000	NO OBJECT DESIGNATED	$12,546.78	COVID	COVID	336	000	0000	0330	000
336.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($12,546.78)	COVID	COVID	336	000	0000	4500	000
336.100.6000.6910.100.000	INDIRECT COSTS	$161.51	COVID	COVID	336	100	6000	6910	100
341.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($11,929.87)	341		341	000	0000	4500	000
341.200.1000.6112.100.000	ELEMENTARY	$9,136.18	341		341	200	1000	6112	100
341.200.1000.6210.100.000	ELEMENTARY	$1,036.97	341		341	200	1000	6210	100
341.200.1000.6221.100.000	ELEMENTARY	$522.62	341		341	200	1000	6221	100
341.200.1000.6222.100.000	ELEMENTARY	$122.24	341		341	200	1000	6222	100
341.200.1000.6231.100.000	ELEMENTARY	$1,099.08	341		341	200	1000	6231	100
341.200.1000.6232.100.000	ELEMENTARY	$12.78	341		341	200	1000	6232	100
342.000.0000.0103.000.000	CASH ON DEPOSIT	-($34,623.13)	COVID	COVID	342	000	0000	0103	000
342.100.1000.6112.100.000	TEACHER SALARY	$11,336.81	COVID	COVID	342	100	1000	6112	100
342.200.1000.6112.100.000	TEACHER SALARY	$23,286.32	COVID	COVID	342	200	1000	6112	100
344.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($20,589.84)	344		344	000	0000	0330	000
344.000.0000.4500.000.000	ESS HIGH COST CHILD	-($86,933.55)	344		344	000	0000	4500	000
344.100.1000.6610.100.000	GENERAL SUPPLIES	$1,146.69	344		344	100	1000	6610	100
344.200.1000.6563.100.000	PRIVATE SOURCE	$36,023.56	344		344	200	1000	6563	100
344.200.2150.6330.100.000	OTHER (PROFESSIONAL)	$70,353.14	344		344	200	2150	6330	100
346.000.0000.0103.000.000	CASH ON DEPOSIT	-($195,611.85)	COVID	COVID	346	000	0000	0103	000
346.000.0000.0330.000.000	NO OBJECT DESIGNATED	$80,997.70	COVID	COVID	346	000	0000	0330	000
346.000.0000.4500.000.000	BLDG ACQUISITION & CONSTRUCTION	-($497,406.94)	COVID	COVID	346	000	0000	4500	000
346.100.1000.6110.100.000	CERTIFIED SALARIES	$4,077.18	COVID	COVID	346	100	1000	6110	100
346.100.1000.6112.100.000	ELEMENTARY	$108,322.82	COVID	COVID	346	100	1000	6112	100
346.100.1000.6210.100.000	ELEMENTARY	$1,260.94	COVID	COVID	346	100	1000	6210	100
346.100.1000.6212.100.000	ELEMENTARY	$54.27	COVID	COVID	346	100	1000	6212	100

346.100.1000.6221.100.000	ELEMENTARY	$6,618.86	COVID	COVID	346	100	1000	6221	100
346.100.1000.6222.100.000	ELEMENTARY	$1,548.05	COVID	COVID	346	100	1000	6222	100
346.100.1000.6231.100.000	ELEMENTARY	$12,553.37	COVID	COVID	346	100	1000	6231	100
346.100.1000.6232.100.000	ELEMENTARY	$123.07	COVID	COVID	346	100	1000	6232	100
346.100.1000.6610.100.000	GENERAL SUPPLIES	$129,654.96	COVID	COVID	346	100	1000	6610	100
346.100.1900.6150.100.000	ELEMENTARY	$1,400.00	COVID	COVID	346	100	1900	6150	100
346.100.1900.6210.100.000	ELEMENTARY	$328.91	COVID	COVID	346	100	1900	6210	100
346.100.1900.6221.100.000	ELEMENTARY	$82.66	COVID	COVID	346	100	1900	6221	100
346.100.1900.6222.100.000	ELEMENTARY	$19.36	COVID	COVID	346	100	1900	6222	100
346.100.1900.6231.100.000	ELEMENTARY	$168.47	COVID	COVID	346	100	1900	6231	100
346.100.1900.6232.100.000	ELEMENTARY	$2.04	COVID	COVID	346	100	1900	6232	100
346.100.2100.6112.100.000	ELEMENTARY	$28,000.00	COVID	COVID	346	100	2100	6112	100
346.100.2100.6150.100.000	ELEMENTARY	$174,193.71	COVID	COVID	346	100	2100	6150	100
346.100.2100.6221.100.000	ELEMENTARY	$12,535.68	COVID	COVID	346	100	2100	6221	100
346.100.2100.6222.100.000	ELEMENTARY	$2,931.69	COVID	COVID	346	100	2100	6222	100
346.100.2100.6231.100.000	ELEMENTARY	$22,971.12	COVID	COVID	346	100	2100	6231	100
346.100.2100.6232.100.000	ELEMENTARY	$230.36	COVID	COVID	346	100	2100	6232	100
346.100.2100.6300.100.000	PRCHSD SVCS PROFESSIONAL	$30,473.11	COVID	COVID	346	100	2100	6300	100
346.100.6000.6910.100.000	INDIRECT COSTS	$70,079.56	COVID	COVID	346	100	6000	6910	100
346.200.2100.6112.100.000	ELEMENTARY	$3,474.15	COVID	COVID	346	200	2100	6112	100
346.200.2100.6210.100.000	ELEMENTARY	$249.66	COVID	COVID	346	200	2100	6210	100
346.200.2100.6221.100.000	ELEMENTARY	$198.02	COVID	COVID	346	200	2100	6221	100
346.200.2100.6222.100.000	ELEMENTARY	$46.26	COVID	COVID	346	200	2100	6222	100
346.200.2100.6231.100.000	ELEMENTARY	$418.00	COVID	COVID	346	200	2100	6231	100
346.200.2100.6232.100.000	ELEMENTARY	$4.81	COVID	COVID	346	200	2100	6232	100
353.000.0000.0103.000.000	CASH ON DEPOSIT	$833.53	353		353	000	0000	0103	000
353.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($703.86)	353		353	000	0000	0330	000
353.000.0000.2110.000.000	COUNTY SCHOOL RESERVE FUND	-($129.67)	353		353	000	0000	2110	000
374.000.0000.0330.000.000	NO OBJECT DESIGNATED	$12,979.20	374		374	000	0000	0330	000
374.000.0000.4900.000.000	REVENUE ON BEHALF OF DISTRICT	-($12,979.20)	374		374	000	0000	4900	000
375.000.0000.0103.000.000	CASH ON DEPOSIT	-($93,319.82)	375		375	000	0000	0103	000
375.000.0000.0330.000.000	NO OBJECT DESIGNATED	$93,319.82	375		375	000	0000	0330	000
450.000.0000.0103.000.000	NO OBJECT DESIGNATED	$16.14	450		450	000	0000	0103	000
450.000.0000.3200.000.000	STATE GRANTS	-($1,416.50)	450		450	000	0000	3200	000
450.100.1000.6610.100.000	GENERAL SUPPLIES	$1,400.36	450		450	100	1000	6610	100
469.000.0000.3200.000.000	STATE GRANTS	-($1,919.87)	469		469	000	0000	3200	000
469.100.2100.6110.100.000	CERTIFIED SALARIES	$1,000.00	469		469	100	2100	6110	100
469.100.2100.6221.100.000	ELEMENTARY	$59.23	469		469	100	2100	6221	100
469.100.2100.6222.100.000	ELEMENTARY	$13.85	469		469	100	2100	6222	100
469.100.2100.6231.100.000	ELEMENTARY	$96.79	469		469	100	2100	6231	100
469.100.2100.6300.100.000	PRCHSD SVCS PROFESSIONAL	$750.00	469		469	100	2100	6300	100
470.000.0000.0103.000.000	CASH ON DEPOSIT	$3,667.69	470		470	000	0000	0103	000
470.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($3,667.69)	470		470	000	0000	0330	000
500.000.0000.0103.000.000	SCHOOL PLANT CASH BALANCE	$167,119.71	500		500	000	0000	0103	000
500.000.0000.0330.000.000	REVENUE	-($170,188.89)	500		500	000	0000	0330	000
500.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($2,682.16)	500		500	000	0000	1510	000
500.100.2610.6431.100.000	REPAIR & MAINT NON-TECHNOLOGY	$3,751.34	500		500	100	2610	6431	100
500.100.2620.6611.100.000	DISTRICT SUPPLIES	$2,000.00	500		500	100	2620	6611	100
510.000.0000.0103.000.000	FOOD SERVICE CASH BALANCE	$101,792.35	510		510	000	0000	0103	000
510.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($163,622.70)	510		510	000	0000	0330	000
510.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($2,137.68)	510		510	000	0000	1510	000
510.000.0000.1610.000.000	NO OBJECT DESIGNATED	-($45,871.72)	510		510	000	0000	1610	000
510.000.0000.4500.000.000	FED. GRANT THRU STATE	-($170,438.62)	510		510	000	0000	4500	000
510.000.0000.4900.000.000	REVENUE ON BEHALF OF DISTRICT	-($8,344.02)	510		510	000	0000	4900	000
510.100.1900.6150.100.000	CLASSIFIED SALARIES	$48,714.59	510		510	100	1900	6150	100
510.100.1900.6210.100.000	ELEMENTARY	$6,221.39	510		510	100	1900	6210	100
510.100.1900.6221.100.000	SS OASDI	$2,940.99	510		510	100	1900	6221	100
510.100.1900.6222.100.000	MEDICARE	$687.83	510		510	100	1900	6222	100
510.100.1900.6231.100.000	STATE RETIREMENT	$5,532.18	510		510	100	1900	6231	100
510.100.1900.6232.100.000	LONG-TERM DISABILITY	$64.41	510		510	100	1900	6232	100
510.100.2640.6431.100.000	REPAIR & MAINT NON-TECHNOLOGY	$2,029.40	510		510	100	2640	6431	100
510.100.3100.6150.100.000	CLASSIFIED SALARIES	$30,000.00	510		510	100	3100	6150	100
510.100.3100.6210.100.000	HEALTH INSURANCE	$45.39	510		510	100	3100	6210	100
510.100.3100.6221.100.000	SS OASDI	$1,859.90	510		510	100	3100	6221	100
510.100.3100.6222.100.000	MEDICARE	$435.02	510		510	100	3100	6222	100
510.100.3100.6231.100.000	STATE RETIREMENT	$3,608.93	510		510	100	3100	6231	100
510.100.3100.6232.100.000	LONG-TERM DISABILITY	$41.87	510		510	100	3100	6232	100

510.100.3100.6610.100.000	GENERAL SUPPLIES	$1,134.57	510	510	100	3100	6610	100
510.100.3100.6631.100.000	U.S. COMMODITIES	$8,344.02	510	510	100	3100	6631	100
510.100.3100.6632.100.000	OTHER FOOD	$743.40	510	510	100	3100	6632	100
510.100.3100.6633.100.000	FOOD-NON COMMODITIES	$142,519.69	510	510	100	3100	6633	100
510.100.3100.6655.100.000	Short Term Software Subscriptions	$1,215.00	510	510	100	3100	6655	100
510.100.3100.6810.100.000	DUES AND FEES	$2,483.81	510	510	100	3100	6810	100
510.100.6000.6910.100.000	IDC FEES	$30,000.00	510	510	100	6000	6910	100
515.000.0000.0103.000.000	CASH ON DEPOSIT	$16,390.00	515	515	000	0000	0103	000
515.000.0000.1800.000.000	COMMUNITY SERVICE LEASES	-($16,390.00)	515	515	000	0000	1800	000
520.000.0000.0103.000.000	CASH ON DEPOSIT	$20,552.73	520	520	000	0000	0103	000
520.000.0000.1311.000.000	TUITION FR INDIVIDUALS PK	-($16,947.00)	520	520	000	0000	1311	000
520.000.0000.1320.000.000	TUITION - AZ DISTRICTS	-($2,725.00)	520	520	000	0000	1320	000
520.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($73.51)	520	520	000	0000	1510	000
520.000.0000.1920.000.000	PRIVATE CONTRIBUTIONS AND DONATIONS	-($23,598.00)	520	520	000	0000	1920	000
520.100.1000.6610.100.000	GENERAL SUPPLIES	$439.39	520	520	100	1000	6610	100
520.100.1900.6150.100.000	ELEMENTARY	$20,734.70	520	520	100	1900	6150	100
520.100.1900.6210.100.000	ELEMENTARY	$30.62	520	520	100	1900	6210	100
520.100.1900.6221.100.000	ELEMENTARY	$1,285.52	520	520	100	1900	6221	100
520.100.1900.6222.100.000	ELEMENTARY	$300.55	520	520	100	1900	6222	100
525.000.0000.0103.000.000	CASH ON DEPOSIT	$8,804.00	525	525	000	0000	0103	000
525.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($6,642.23)	525	525	000	0000	0330	000
525.000.0000.1750.000.000	AUXILLARY REVENUES	-($16,832.75)	525	525	000	0000	1750	000
525.100.2410.6610.100.000	GENERAL SUPPLIES	$2,332.95	525	525	100	2410	6610	100
525.100.3200.6610.100.000	GENERAL SUPPLIES	$4,516.33	525	525	100	3200	6610	100
525.100.3200.6612.100.000	ENTERPRISE OPS	$7,821.70	525	525	100	3200	6612	100
526.000.0000.0103.000.000	CASH ON DEPOSIT	$9,609.91	526	526	000	0000	0103	000
526.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($6,261.83)	526	526	000	0000	0330	000
526.000.0000.1790.000.000	EXTRACURRICULAR ACITIVITIES FEES TAX CREDIT	-($13,746.70)	526	526	000	0000	1790	000
526.100.1000.6610.100.000	GENERAL SUPPLIES	$47.22	526	526	100	1000	6610	100
526.100.1000.6810.100.000	DUES AND FEES	$9,030.00	526	526	100	1000	6810	100
526.100.1000.6890.100.000	MISCELLANEOUS EXPENDITURE	$336.00	526	526	100	1000	6890	100
526.100.2510.6610.100.000	GENERAL SUPPLIES	$226.46	526	526	100	2510	6610	100
526.100.2610.6610.100.000	GENERAL SUPPLIES	$163.26	526	526	100	2610	6610	100
526.100.3200.6610.100.000	GENERAL SUPPLIES	$595.68	526	526	100	3200	6610	100
530.000.0000.0103.000.000	CASH ON DEPOSIT	$4,003.93	530	530	000	0000	0103	000
530.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($1,003.93)	530	530	000	0000	0330	000
530.000.0000.1920.000.000	PRIVATE CONTRIBUTIONS AND DONATIONS	-($3,000.00)	530	530	000	0000	1920	000
550.000.0000.0103.000.000	CASH BALANCE INS PROCEEDS	$6,559.02	550	550	000	0000	0103	000
550.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($6,457.51)	550	550	000	0000	0330	000
550.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($101.51)	550	550	000	0000	1510	000
565.000.0000.0103.000.000	CASH ON DEPOSIT	$80.97	565	565	000	0000	0103	000
565.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($80.97)	565	565	000	0000	0330	000
570.000.0000.0103.000.000	CASH ON DEPOSIT	$116,199.45	570	570	000	0000	0103	000
570.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($13,670.77)	570	570	000	0000	0330	000
570.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($9.79)	570	570	000	0000	1510	000
570.000.0000.5200.000.000	FUND TRANSFERS-IN	-($68,005.48)	570	570	000	0000	5200	000
570.100.2510.6330.100.000	OTHER (PROFESSIONAL)	$1,567.50	570	570	100	2510	6330	100
570.000.0000.5200.000.000	FUND TRANSFERS-IN	-($38,149.66)	570	570	000	0000	5200	000
570.100.2510.6330.100.000	OTHER (PROFESSIONAL)	$2,068.75	570	570	100	2510	6330	100
610.000.0000.0103.000.000	CASH BALANCE UNR CAPITAL	$3,242,622.29	610	610	000	0000	0103	000
610.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($3,151,036.29)	610	610	000	0000	0330	000
610.000.0000.1111.000.000	PERSONAL PROP TAX	-($3,590.92)	610	610	000	0000	1111	000
610.000.0000.1115.000.000	REAL PROPERTY TAXES	-($65,615.95)	610	610	000	0000	1115	000
610.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($43,923.27)	610	610	000	0000	1510	000
610.000.0000.2120.000.000	UNDESIGNATED	-($1,130.98)	610	610	000	0000	2120	000
610.000.0000.3110.000.000	FOOD SERVICES	-($228,133.65)	610	610	000	0000	3110	000
610.000.0000.3120.000.000	ADD.ST.AID	-($8,259.21)	610	610	000	0000	3120	000
610.100.1000.6642.100.000	TEXTBOOKS	$10,983.95	610	610	100	1000	6642	100
610.100.1000.6643.100.000	INSTRUCTIONAL AIDS	$16,457.29	610	610	100	1000	6643	100
610.100.1000.6731.100.000	FURNITURE AND EQUIPMENT	$4,973.70	610	610	100	1000	6731	100
610.100.1000.6737.100.000	TECHNOLOGY HARDWARE & SOFTWARE	$11,235.52	610	610	100	1000	6737	100
610.100.2100.6731.100.000	FURNITURE AND EQUIPMENT	$4,951.89	610	610	100	2100	6731	100
610.100.2110.6737.100.000	TECHNOLOGY HARDDWARE & SOFTWARE	$1,908.00	610	610	100	2110	6737	100
610.100.2230.6655.100.000	Short Term Software Subscriptions	$9,251.66	610	610	100	2230	6655	100
610.100.2320.6731.100.000	FURNITURE AND EQUIPMENT	$2,256.06	610	610	100	2320	6731	100
610.100.2320.6737.100.000	TECHNOLOGY HARDDWARE & SOFTWARE	$3,538.94	610	610	100	2320	6737	100
610.100.2410.6731.100.000	PRINCIPAL OFFICE FURN AND EQUIP	$22.66	610	610	100	2410	6731	100

610.100.2410.6733.100.000	OTHER EQUIPMENT	$5,840.11	610	610	100	2410	6733	100
610.100.2580.6340.500.000	TECHNICAL SERVICES	$6,623.81	610	610	100	2580	6340	500
610.100.2580.6655.100.000	Short Term Software Subscriptions	$35,963.40	610	610	100	2580	6655	100
610.100.2580.6737.100.000	TECHNOLOGY HARDDWARE & SOFTWARE	$42.99	610	610	100	2580	6737	100
610.100.2600.6731.100.000	FURNITURE AND EQUIPMENT	$6,831.05	610	610	100	2600	6731	100
610.100.2610.6731.100.000	FURNITURE AND EQUIPMENT	$4,568.61	610	610	100	2610	6731	100
610.100.2640.6731.100.000	FURNITURE AND EQUIPMENT	$8,148.67	610	610	100	2640	6731	100
610.100.2670.6731.100.000	FURNITURE AND EQUIPMENT	$42,650.86	610	610	100	2670	6731	100
610.100.3100.6733.100.000	OTHER EQUIPMENT	$6,159.61	610	610	100	3100	6733	100
610.100.4200.6710.100.000	SITE IMPROVEMENT SERVICES	$5,277.78	610	610	100	4200	6710	100
610.100.4700.6450.100.000	CONSTRUCTION SERVICES	$9,687.08	610	610	100	4700	6450	100
610.100.4700.6731.100.000	FURNITURE AND EQUIPMENT	$3,992.18	610	610	100	4700	6731	100
610.100.4700.6733.100.000	OTHER EQUIPMENT	$8,969.00	610	610	100	4700	6733	100
610.100.5000.6832.100.000	PRINCIPAL	$26,801.05	610	610	100	5000	6832	100
610.100.5000.6842.100.000	INTEREST	$2,436.38	610	610	100	5000	6842	100
610.200.1000.6731.100.000	SP ED FURNITURE AND EQUI	$2,798.00	610	610	200	1000	6731	100
610.400.2720.6732.100.000	SUPPLIES UNDER $5,000	$12,874.73	610	610	400	2720	6732	100
610.550.1000.6643.100.000	INSTRUCTIONAL AIDS	$763.00	610	610	550	1000	6643	100
650.000.0000.0103.000.000	CASH ON DEPOSIT	$6,469.36	650	650	000	0000	0103	000
650.000.0000.0330.000.000	GIFTS AND DONATIONS FUND BALANCE	-($55,101.61)	650	650	000	0000	0330	000
650.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($1,643.50)	650	650	000	0000	1510	000
650.100.1000.6643.100.000	INSTRUCTIONAL AIDS	$9,800.46	650	650	100	1000	6643	100
650.100.2100.6731.100.000	FURNITURE AND EQUIPMENT	$6,431.93	650	650	100	2100	6731	100
650.100.2410.6731.100.000	FURNITURE AND EQUIPMENT	$1,076.09	650	650	100	2410	6731	100
650.100.2600.6731.100.000	FURNITURE AND EQUIPMENT	$234.52	650	650	100	2600	6731	100
650.100.2600.6733.100.000	OTHER EQUIPMENT	$32,732.75	650	650	100	2600	6733	100
691.000.0000.0103.000.000	CASH ON DEPOSIT	-($502,468.15)	691	691	000	0000	0103	000
691.000.0000.0330.000.000	NO OBJECT DESIGNATED	$66,593.42	691	691	000	0000	0330	000
691.000.0000.3200.000.000	BLDG RENEWAL	-($1,806,940.28)	691	691	000	0000	3200	000
691.100.4700.6330.100.000	OTHER (PROFESSIONAL)	$2,242,815.01	691	691	100	4700	6330	100
695.000.0000.0103.000.000	CASH ON DEPOSIT	$58,200.01	695	695	000	0000	0103	000
695.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($57,280.93)	695	695	000	0000	0330	000
695.000.0000.1510.000.000	INTEREST-SCHOOL PLANT	-($919.08)	695	695	000	0000	1510	000
850.000.0000.0103.000.000	CASH ON DEPOSIT	$2,860.33	850	850	000	0000	0103	000
850.000.0000.0330.000.000	NO OBJECT DESIGNATED	-($926.29)	850	850	000	0000	0330	000
850.000.0000.1750.000.000	NO OBJECT DESIGNATED	-($11,587.95)	850	850	000	0000	1750	000
850.100.1000.6610.100.000	NO OBJECT DESIGNATED	$1,953.91	850	850	100	1000	6610	100
850.100.1000.6890.100.000	NO OBJECT DESIGNATED	$7,500.00	850	850	100	1000	6890	100
850.100.1000.6330.000.000	NO OBJECT DESIGNATED	$200.00	850	850	100	1000	6330	000
			0					
			0					
			0				

Primary Unit Code	Final Unit Code	Bold Funds	PY Ending Fund Balance	Calculated CY Beginning Fund Balance	Final CY Beginning Fund Balance
	000	**001**	2,214,198	2,214,199	2,214,199
	000	**010**	82,745		82,745
	000	**020**	72,980		72,980
	000	**050**	0		0
	000	**071**	0		0
	000	**072**	0		0
	000	**100**	(11,967)	(1,077)	(1,077)
	000	**101**			
	000	**102**			
	000	**103**			
	100	**104**			
	100	**105**			
	100	**106**			
	100	**107**			
	100	**108**			
	100	**109**			
	100	**110**			
	100	**111**			
	100	**112**			
	100	**113**			
	100	**114**			
	100	**115**			
	100	**116**			
	100	**117**			
	000	**118**			
	100	**119**			
	100	**120**			
	000	**121**			
	100	**122**			
	000	**123**			
	100	**124**			
	000	**125**			
	100	**126**			
	000	**127**			
	100	**128**			
	000	**129**			
	000	**130**			
	100	**131**			
	000	**132**			
	100	**133**			
	000	**134**			
	100	**135**			
	000	**136**			
	100	**137**			
	000	**138**			
	100	**139**			
	000	**140**	(1,800)	(32)	(32)
	100	**141**			
	100	**142**			
	100	**143**			
	100	**144**			
	100	**145**			
	100	**146**			
	100	**147**			
	000	**148**			
	100	**149**			
	100	**150**			
	100	**151**			
	100	**152**			
	100	**153**			
	100	**154**			
	100	**155**			
	100	**156**			
	100	**157**			
	100	**158**			
	100	**159**			

Beginning fund balances for funds 101 through 139 are included on the line for Fund 100, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 141 through 159 are included on the line for Fund 140, as these funds are all reported in a single line on Page 5.

100	**160**	0		0
100	**161**			
100	**162**			
100	**163**			
100	**164**		**Beginning fund balances for funds 161 through 169 are included on the line for Fund 160, as these funds are all reported in a single line on Page 5.**	
100	**165**			
100	**166**			
100	**167**			
100	**168**			
100	**169**			
100	**170**	0		0
100	**171**			
100	**172**			
100	**173**		**Beginning fund balances for funds 171 through 189 are included on the line for Fund 170, as these funds are all reported in a single line on Page 5.**	
100	**174**			
100	**175**			
100	**176**			
100	**177**			
100	**178**			
100	**179**			
100	**180**			
100	**181**			
100	**182**			
100	**183**			
100	**184**			
100	**185**			
100	**186**			
100	**187**			
100	**188**			
100	**189**			
100	**190**	0		0
100	**191**			
100	**192**			
100	**193**			
100	**194**		**Beginning fund balances for funds 191 through 199 are included on the line for Fund 190, as these funds are all reported in a single line on Page 5.**	
100	**195**			
100	**196**			
100	**197**			
100	**198**			
100	**199**			
100	**200**	0		0
100	**201**			
100	**202**			
100	**203**			
100	**204**		**Beginning fund balances for funds 201 through 209 are included on the line for Fund 200, as these funds are all reported in a single line on Page 5.**	
100	**205**			
100	**206**			
100	**207**			
100	**208**			
100	**209**			
100	**210**	0		0
100	**211**			
100	**212**		**Beginning fund balances for funds 211 through 219 are included on the line for Fund 210, as these funds are all reported in a single line on Page 5.**	
100	**213**			
100	**214**			
100	**215**			
100	**216**			
100	**217**			
100	**218**			
100	**219**			
100	**220**	239	2,059	2,059
100	**221**			
100	**222**			
100	**223**		**Beginning fund balances for funds 221 through 229 are included on the line for Fund 220, as these funds are all reported in a single line on Page 5.**	
100	**224**			
100	**225**			
100	**226**			

100	227				
100	228				
100	229				
100	230	42,099		42,099	
100	231				
100	232				
100	233				
100	234				
100	235				
100	236				
100	237				
100	238				
100	239				
100	240	0		0	
100	241				
100	242				
100	243				
100	244				
100	245				
100	246				
500	247				
100	248				
100	249				
100	250	0		0	
100	251				
100	252				
100	253				
100	254				
100	255				
100	256				
100	257				
100	258				
100	259				
100	260	0		0	
100	261				
100	262				
100	263				
100	264				
100	265				
100	266				
100	267				
100	268				
100	269				
100	270				
100	271				
100	272				
100	273				
100	274				
100	275				
100	276				
100	277				
100	278				
100	279				
100	280	0		0	
100	281				
100	282				
100	283				
100	284				
100	285				
100	286				
100	287				
100	288				
100	289				
100	290	0		0	
100	291				
100	292				
100	293				

Beginning fund balances for funds 231 through 239 are included on the line for Fund 230, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 241 through 249 are included on the line for Fund 240, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 251 through 259 are included on the line for Fund 250, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 261 through 279 are included on the line for Fund 260, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 281 through 289 are included on the line for Fund 280, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 291 through 299

are included on the line for Fund 290, as these funds are all reported in a single line on Page 5.

Beginning fund balances for funds 301 through 399, except funds 349, 353, 374 and 378, are included on the line for Fund 300, as these funds are all reported in a single line on Page 5.

Funds 349, 353, 374 and 378 are reported separately below and on their own lines on Page 5.

100	**294**				
100	**295**				
100	**296**				
100	**297**				
100	**298**				
100	**299**				
100	**300**				
100	**301**				
100	**302**				
100	**303**				
100	**304**				
100	**305**				
100	**306**				
100	**307**				
100	**308**				
100	**309**				
100	**310**				
100	**311**				
100	**312**				
100	**313**				
100	**314**				
100	**315**				
100	**316**				
100	**317**				
100	**318**				
100	**319**				
100	**320**				
100	**321**				
100	**322**				
100	**323**				
100	**324**				
100	**325**				
100	**326**				
100	**327**				
000	**328**				
100	**329**				
000	**330**				
100	**331**				
000	**332**				
100	**333**				
000	**334**				
100	**335**				
000	**336**				
100	**337**				
000	**338**				
100	**339**				
100	**340**				
100	**341**				
100	**342**				
100	**343**				
100	**344**				
100	**345**				
100	**346**				
100	**347**				
100	**348**				
100	**349**				
100	**350**				
100	**351**				
100	**352**				
100	**353**				
100	**354**				
100	**355**				
100	**356**				
100	**357**				
100	**358**				
100	**359**				
100	**360**				

000	**361**			
000	**362**			
000	**363**			
000	**364**			
100	**365**			
100	**366**			
100	**367**			
100	**368**			
100	**369**			
100	**370**			
100	**371**			
100	**372**			
100	**373**			
100	**374**			
100	**375**			
100	**376**			
100	**377**			
100	**378**			
100	**379**			
100	**380**			
100	**381**			
100	**382**			
000	**383**			
000	**384**			
000	**385**			
000	**386**			
100	**387**			
100	**388**			
100	**389**			
100	**390**			
100	**391**			
100	**392**			
100	**393**			
000	**394**			
000	**395**			
100	**396**			
100	**397**			
100	**398**			
100	**399**			
100	**400**	0		0
100	**410**	0		0
100	**420**	0		0
100	**425**	0		0
100	**430**	0		0
000	**435**	0		0
100	**450**	0		0
000	**456**	0		0
100	**457**	0		0
000	**460**	0		0
100	**465**	3,668		3,668
000	**466**			
100	**467**			
100	**468**			
100	**469**			
100	**470**			
100	**471**			
100	**472**			
100	**473**			
100	**474**			
100	**475**			
100	**476**			
100	**477**			
100	**478**			
100	**479**			
000	**480**			
000	**481**			
000	**482**			

Beginning fund balances for funds 466 through 499 are included on the line for Fund 465, as these funds are all reported in a single line on Page 5.

000	**483**				
000	**484**				
000	**485**				
000	**486**				
000	**487**				
000	**488**				
000	**489**				
100	**490**				
100	**491**				
100	**492**				
000	**493**				
000	**494**				
100	**495**				
100	**496**				
100	**497**				
100	**498**				
100	**499**				
100	**500**	170,189		170,189	
000	**510**	163,623		163,623	
100	**515**	0		0	
100	**520**	0		0	
100	**525**	6,642		6,642	
100	**526**	6,262		6,262	
100	**530**	1,004		1,004	
100	**535**	0		0	
000	**540**	0		0	
100	**545**	0		0	
000	**550**	6,458		6,458	
000	**555**	0		0	
000	**565**	81		81	
100	**570**	28,389	13,671	13,671	
100	**575**	0		0	
000	**580**	0		0	
000	**585**	0		0	
100	**590**	0		0	
100	**595**	0		0	
100	**596**	0		0	
100	**597**	0		0	
100	**610**	3,151,037		3,151,037	
100	**620**	0		0	
100	**630**	0		0	
000	**639**	0		0	
000	**650**	102,839	55,102	55,102	
000	**660**	0		0	
100	**665**	0		0	
000	**686**	0		0	
100	**691**	(66,594)		(66,594)	
100	**695**	57,280		57,280	
100	**699**			0	
100	**700**	0		0	
100	**720**	0		0	
100	**750**			0	
000	**800**			0	
100	**801**				
100	**802**				
000	**803**				
000	**804**				
100	**805**				
100	**806**				
100	**807**				
000	**808**				
000	**809**				
000	**810**				
100	**811**				
100	**812**				
100	**813**				
100	**814**				

Beginning fund balances for funds 800 through 849 are included on the line for Fund 800, as these funds are all reported in a single line on Page 6.

100	**815**			
100	**816**			
100	**817**			
100	**818**			
100	**819**			
100	**820**			
100	**821**			
100	**822**			
100	**823**			
100	**824**			
100	**825**			
100	**826**			
100	**827**			
100	**828**			
100	**829**			
100	**830**			
100	**831**			
100	**832**			
100	**833**			
100	**834**			
100	**835**			
100	**836**			
100	**837**			
100	**838**			
100	**839**			
000	**840**			
000	**841**			
000	**842**			
000	**843**			
000	**844**			
000	**845**			
000	**846**			
000	**847**			
000	**848**			
100	**849**			
000	**850**	926		926
100	**855**			0
100	**865**			0
100	**900**			0
100	**901**			
100	**902**			
000	**903**			
000	**904**			
000	**905**			
000	**906**			
000	**907**			
100	**908**			
100	**909**			
000	**910**			
000	**911**			
000	**912**			
000	**913**			
000	**914**			
000	**915**			
100	**916**			
100	**917**			
100	**918**			
100	**919**			
100	**920**			
100	**921**			
100	**922**			
100	**923**			
100	**924**			
100	**925**			
100	**926**			
100	**927**			
100	**928**			

Beginning fund balances for funds 900 through 949 are included on the line for Fund 900, as these funds are all reported in a single line on Page 6.

100	**929**			
100	**930**			
100	**931**			
100	**932**			
100	**933**			
100	**934**			
100	**935**			
000	**936**			
000	**937**			
000	**938**			
000	**939**			
000	**940**			
000	**941**			
000	**942**			
100	**943**			
100	**944**			
100	**945**			
100	**946**			
100	**947**			
000	**948**			
000	**949**			
000	**950**			
100	**951**			
100	**952**			
100	**953**			
000	**954**			
000	**955**			
000	**956**			
100	**957**			
100	**958**			
100	**959**			
100	**960**			
100	**961**			
100	**962**			
000	**963**			
000	**964**			
000	**965**			
000	**966**			
000	**967**			
000	**968**			
000	**969**			
000	**970**			
000	**971**			
000	**972**			
000	**973**			
000	**974**			
100	**975**			
000	**976**			
100	**977**			
000	**978**			
000	**979**			
000	**980**			
000	**981**			
000	**982**			
000	**983**			
000	**984**			
000	**985**			
100	**986**			
100	**987**			
100	**988**			
100	**989**			
100	**990**			
100	**991**			
100	**992**			
100	**993**			
100	**994**			
100	**995**			

100		**996**			
500		**997**			
100		**998**			
100		**999**			
100		**Other**			0
100		**COVID**	(22,638)	(93,544)	(93,544)

The total beginning fund balance for any funds to be reported on line 39 on Page 6 must be designated as Other in the Rollup Fund column and entered in cell Q541 below.

Page	Reference	Instructions	Significant Change
General – Instructions		These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys. Districts should follow the General Instructions below **prior** to uploading records to the Accounting Data tab. Instructions for uploading accounting records are included in a separate document titled "Data Uploading Instructions". This file has also been included in the AFR packet.	
General – Reconciling		All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2023. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2023, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.	
General – Budget Amounts		Budget amounts should be taken from the district's most recently revised, adopted FY 2023 expenditure budget, which has been submitted to ADE. All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.	
General – Beginning Fund Balances		The beginning balance for each fund at July 1, 2022, automatically pulls from the fund's ending balance reported on the AFR for FY 2022. If an ending fund balance was reported incorrectly on the FY 2022 AFR for any fund, districts should compute the beginning balance for such funds as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/22. Plus: Accrued revenues as of 6/30/22, received during the 60-day period following 6/30/22. Less: Payments made during the 60-day period following 6/30/22, for goods and services received on or before 6/30/22, but not paid for by that date. This calculated amount should be entered for the appropriate fund in the Calculated CY Beginning Fund Balance column (Column Q) on the Accounting Data tab. Lines that report amounts for multiple funds should enter a single amount for the calculated beginning fund balance for **all** funds reported on that line. For example, line 1 on page 5 reports amounts for Funds 100-139. The total calculated beginning fund balance for funds 100-139 should be entered on the line for Fund 100 on the Accounting Data tab. Similarly, districts reporting amounts on line 33 on page 6 would enter the total calculated beginning fund balance for all funds on the "Other" line on the Accounting Data tab. Districts should maintain documentation for the calculation of any amounts entered in the Calculated CY Beginning Fund Balance column.	
General – Reporting Sub-funds		**Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR.** For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay. After the district's accounting records have been uploaded to the Accounting Data tab, all sub-funds and non-bolded fund codes (if any) will be identified by red shading in the Final Fund column. **Districts must identify the appropriate bolded fund number for reporting purposes for each sub-fund and non-bolded fund prior to submitting the AFR files to ADE and the district's CSS.** All bold fund numbers are listed on column O on the Accounting Data tab.	

Page	Reference	Instructions	Significant Change
General – Revenues		Revenues must include cash receipts through June 30, 2023, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are: 1) federal reimbursements received for meals served in FY 2023; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2023; 4) FY 2023 CSF revenues received; 5) FY 2023 state aid apportionment rollover payments made in the beginning of July 2023 (FY 2024), pursuant to Laws 2022, Ch. 313, §122. 6) the district's portion of the FY 2023 $50,000,000 from 2016 Prop 123 additional funding. In addition, revenues must include any cash receipts of FY 2023 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2022 Statewide recalculation adjustments made in August 2022, as described in School Finance Memorandum 23-017.	
General – Expenditures		Expenditures must include cash disbursements through June 30, 2023, and payments made after fiscal year-end, but prior to August 30, 2023, for goods and services received on or before June 30, 2023.	
General – Coding Errors		Corrections identified on the Coding Errors page are required when they meet or exceed 10% of the related reporting. Miscodings that exceed this threshold are highlighted in pink. Transactions coded to unallowable fund/object combination are highlighted in purple. Districts should make journal entries in their accounting records for these corrections. After correcting their accounting records, districts should upload the corrected records to the Accounting Data tab as described in the Data Uploading Instructions document. Districts are encouraged to address **all** related corrections in future coding, other than issues related to rounding error (i.e., amounts generally less than $10).	
Cover	Name, County, CTDS Number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.	
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.	
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2022, and June 30, 2023, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).	
1	Footnote 4	Debt Service Fund expenditures reported on line 43 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).	
1	Line 16	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.	
1	Lines 5-17 General Tuition Guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.	
1	Line 26	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2023 $50,000,000 from 2016 Prop 123 additional funding. **Do not include** state equalization or additional state aid amounts as they are reported on lines 27 and 28.	
1	Lines 27 and 28	The amounts reported on these lines should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent BSA 64 report. Reconciling these amounts to the BSA report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.	
1	Line 31	**Do not include** Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 40 for instructions for reporting transfers from the Impact Aid Fund.	
1	Line 40	This line should include Impact Aid monies transferred to the M&O or UCO Funds. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O or UCO Funds to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.	

Page	Reference	Instructions	Significant Change
1	Line 43	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 32 and page 4, line 10, respectively.	
3	General	Expenditures coded to the Classroom Site Fund (CSF) (010) that would have caused the district to exceed the CSF Budget Limit should be reclassified to the M&O or other appropriate fund before the AFR is completed.	
3	Line 7	Report expenditures for teacher liability insurance premiums made from Fund 010.	
3	Line 9	##	
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate. If the district records its Unrestricted Capital Outlay Override expenditures in a fund other than Fund 610, the district should enter 610 in the Rollup Fund column on the Accounting Data tab for that fund.	
4	UCO Fund Expenditures Lines 2-9	All expenditures from the UCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3, are included on these lines.	Added a column for districts to report short-term noninstructional software subscription expenditures and revised columns H and I to include more than 12-month software subscription expenditures.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-12 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) funds. **The amounts reported on lines 2-12 may not include all expenditures of these funds as shown on line 1.** Total expenditures for the UCO Fund are reported in the UCO Fund Expenditures table at the top of page 4. Total expenditures for the UCO, Bond Building, and Adjacent Ways funds are reported on page 1, line 43. Total expenditures in the New School Facilities Fund are reported on page 6, line 30. In addition, the detailed expenditures reported in lines 2-12 must be **separately** entered as new construction or renovation on lines 14-16. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-12, the amount should be entered as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 13 must agree to the total amounts reported on line 17, by fund.	Added a line for districts to report short-term noninstructional software subscription expenditures and revised lines 11 and 12 to include more than 12-month software subscriptions expenditures.
4	New construction cost per square foot	Enter the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the anticipated total cost of all projects upon completion by the anticipated total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total actual cost of all projects upon completion by the total actual square footage of all projects.	
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2023. Assets with costs below $5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than $5,000. Do not include stewardship list items in these amounts.	
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2023. This amount will not appear on the capital assets list as of June 30, 2023, as these amounts are not recorded on the list until the project(s) is completed.	

Page	Reference	Instructions	Significant Change
5	Federal Projects, Lines 1-20 and 22	Formulas will pull amounts on these lines for all funds indicated for each line, up to the first fund indicated on the line below it. For example, line 1 will pull data from funds 100 through 139 for ESEA Title I—Helping Disadvantaged Children, line 2 will pull data from funds 140 though 159 for ESEA Title II—Professional Development and Technology, and line 3 will pull data from funds 160 through 169 for ESEA Title IV—ESEA Title IV—21st Century Schools, and so on. Districts must manually enter beginning fund balances and budgeted expenditures for the following funds: 349—National Forest Fees, 353—Taylor Grazing Fees, 374—E-Rate, 378—Impact Aid, and 699—Federal Impact Aid (Construction). Districts using funds for internal management purposes numbered from 100 through 299 that are not related to the specific areas indicated on each line should identify the correct fund in the Rollup Fund column on the Accounting Data tab to ensure proper reporting on the AFR. If the fund does not relate to any of the areas identified on lines 1 through 18 and 20, it should be included on line 19 with Other Federal Projects. In this case, districts should enter a rollup fund in the 300 through 399 range (other than Funds 349, 353, 374 and 378).	Added new lines to the federal projects table to separately report fund details for 349—National Forest Fees, 353—Taylor Grazing Fees, 374—E-Rate, 378—Impact Aid, and 699—Federal Impact Aid (Construction). Added column K for districts to identify if certain funds listed in column A are reported in the District's General Fund. See the instructions in cell C108 for additional instructions on the General Fund identification.
		All Federal COVID-19 relief grants recorded in the 300 through 399 fund range should be included on lines 19 and 22. Funds 227—ARP-IDEA Preschool and 228—ARP IDEA Basic should be included on lines 8 and 22. **COVID fund rollup instructions:** 1. On the accounting data tab column G, select all Federal COVID-19 relief grants recorded in the 300 through 399 fund range including those with assigned fund numbers (Fund 326—Elementary and Secondary School Emergency Relief (ESSER) I, Fund 336—ESSER II, and Fund 346—ESSER III, and Fund 328—Enrollment Stability Grant Program). In column F, select “COVID” from the bottom of the dropdown menu as the designated rollup fund. 2. **DO NOT** select any rollup fund for Funds 227—ARP-IDEA Preschool and 228—ARP-IDEA Basic. For further assistance with this item please contact the Auditor General's Accountability Services Division at (602) 977-2796.	
5	Net Other Financing Sources and Uses Including Transfers	Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns are shown as positive numbers. Amounts pulled into these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column G. If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G. 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.	
5	State Projects, Lines 22-32	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. Districts should identify the appropriate bold-level fund in the Rollup Fund column on the Accounting Data tab. For example, if the district uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 20, Fund 400—Vocational Education. In this case, the district should select Fund 400 as the Rollup Fund for all amounts coded to fund 401 on the Accounting Data tab. For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 23 will pull only amounts for Fund 400—Vocational Education, line 24 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on. If the fund does not relate to any of the areas identified on lines 23 through 32, it should be included on line 33 with Other State Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.	
5	Results-based Funding, Line 30	In accordance with A.R.S. §15-249.08, all districts that received monies for Fund 457— Results-base Funding must separately complete ADE's Results Based Fund Report. The completed form should be uploaded to ADE along with the AFR, as it is required by November 1. Instructions for completing the report are included in the separate form. Additional questions about completing the Result Based Fund Report should be directed to ADE's School Finance Budget Team.	
		sfbudgetteam@azed.gov	

Page	Reference	Instructions	Significant Change
6	Net Other Financing Sources and Uses Including Transfers	Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns are shown as positive numbers. Amounts entered in these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column F. If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.	
6	Other Funds—School Plant Line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established sub-funds for School Plant in funds 501-504, to account for monies received that were restricted for different purposes by statute, should enter 500 in the Rollup Fund column on the Accounting Data tab for these funds.	
6	Other Funds—Indirect Costs Line 17	Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be coded as a Transfer-in (object 5200).	
6	Other Funds─ New School Facilities Line 31	Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.	
6	Other Funds— Lines 33,34, and 36-39	Districts must manually enter beginning fund balances and budgeted expenditures for the following funds: 750—Permanent Funds, Trust and Custodial—800-849, Employee Insurance Program Withholding—855, State and Income Tax Withholding—865 and Enterpise Funds—900-949, and any funds identified as "Other" in the Rollup Fund column on the Accounting Data tab.	Added new lines to the Other Funds table to separately report fund details for 750—Permanent Funds, 800-849—Trust and Custodial, 855—Employee Insurance Program Withholding, 865—State and Income Tax Withholding, and 900-949—Enterpise Funds.
6	Other Line 39	Districts with any funds in their accounting records that are not properly included elsewhere in the AFR, such as amounts related to monies remaining in Fund 080—Student Success, should enter the word “other” (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.	
6	Internal Service Funds 950-989, Lines 1 through 4	Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfers-out for these lines.	
6	Internal Service Funds─IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.	
6	Instructional Improvement Fund 020 Detailed Expenditures	Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979. Any district that did not have Instructional Improvement Fund expenditures during the fiscal year must indicate this by selecting the checkbox below the Instructional Improvement table.	
6	Arizona Industry Credentials Incentive Fund 597 Detailed Expenditures	Districts must manually enter the detailed actual expenditure amounts for the following costs in accordance with A.R.S. §15-249.15: 1. Instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. 2. To offset the students' cost of certification, credentialing, or licensure. 3. Developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical education program or course. 4. Instructional hardware, software, or supplies required for the certification, credentialing, or licensure. 5. Career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors.	
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.	

Page	Reference	Instructions	Significant Change
7	Section A—Bonds and Short-term Debt	This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below. Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3. Any amount reported on line 3 **must** be entered as a negative number (with a minus sign). Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity during the fiscal year but no balances at the beginning or end of the fiscal year should report 0 on lines 5 and 6. **DO NOT INCLUDE** lease agreements, financed purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.	
7	Section C—Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, **not** the amount approved by the county.	
7	Section D—Current Expenditures by Category	A.R.S. §15-255 requires the Superintendent of Public Instruction's Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the "per pupil" amounts based on the total current expenditures reported on lines 1 through 5 in this section. The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures from federal funds. On line 7, districts should report the portion of total current expenditures calculated on line 6 that were made from federal funds, excluding those intended to replace local tax revenues (funds 100 through 399, **excluding** applicable impact aid fund monies). Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).	
7	Section E—Other long-term debt	On lines 1 and 2, report principal and interest expenditures for financed purchase and lease agreements and more than 12-month noninstructional software subscriptions. On lines 3 and 4, report principal and interest expenditures for more than 12- month instructional software subscriptions. Answer yes or no on line 5 to indicate whether the district entered into any new financed purchase, lease, or more than 12-month software subscription agreements during the fiscal year.	
7	Section G—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as: (a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured. (b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value. (c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device. (d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.	

Page	Reference	Instructions	Significant Change
7	Section H—Cash and Investments held at fiscal year end	ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds: **Sinking funds** – funds containing reserves held specifically for redemption of long-term debt. **Bond funds** – funds containing unexpended proceeds of bond issues that were being held pending their disbursement. **Other funds** – all other funds, **exclude** any employee retirement funds. Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. **Exclude** accounts receivable, value of real property, and all nonsecurity assets. For more information on Form 33, please refer to the Page 9 General instruction below.	
7	Section I—Average Teacher Salary	Enter the average teacher salary of all teachers employed in FY 2023. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.	
7	Section J—Certified Staff Salaries and FTE—Salaries Lines 1-6	Report total salaries paid to certified staff from Funds 001-799 (excluding 575) for substitute teachers, classroom teachers (separated into different types of salary payment), and other certified staff. Do not report amounts for staff contracted/leased through a third party. See the instructions below for more detailed information on the amounts to report on each line. An error message will appear in cell O44 if the total amount entered on lines 1 through 6 for certified staff salaries does not agree to the total salaries coded to Objects 6100-6149 in Funds 001 through 799 (excluding 575).	Added section J to report Certified Staff Salaries and FTE information.
7	Line 1	Amounts paid to short- or long-term substitutes.	
7	Line 2	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments.	
7	Line 2 (a)	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, with fewer than 3 years of classroom instruction experience as defined by A.R.S. §15-941(E).	
7	Line 2 (b)	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, with 3 or more years of classroom experience as defined by A.R.S. §15-941(E).	
7	Line 3	Amounts paid to classroom teachers based on the teacher's performance ratings or defined goal's achievement, including Classroom Site Fund performance payments.	
7	Line 4	Amounts paid to classroom teachers, in addition to their base salary payments, that do not require the employee to perform additional duties (e.g., retention, hard-to-fill positions, class size, specific certification endorsements, and signing or other incentive stipends).	
7	Line 5	Amounts paid to classroom teachers, in addition to their base salary payments, that require additional duties to be performed (e.g., department/chair lead, tutoring, summer school, advisors, coaches, and teaching additional periods or classes beyond base contract requirements, such as teaching a class in place of the normal teacher preparation period).	
7	Line 6	Amounts paid to certified staff other than classroom teachers, such as administrators, counselors, and other certified staff. Functions can be used to differentiate between positions.	
7	Section 7—Certified Staff Salaries and FTE—FTE Lines 2a-2b	Report classroom teacher full-time equivalent staff (FTE) at FY 2023 100th day for staff whose salaries are included in the 'Salaries' column. The FTE of a single staff member should not exceed 1.0 FTE. Certified staff that teach in community service (e.g., daycare or preschool for students without IEPs) or adult education programs should be included. Substitute teachers and retirees returning to work as leased staff through a third party should **not** be included.	
8	Section B— M&O Fund Special Education Programs by Type	Report all M&O Fund monies spent for special education (Programs 200 and 300) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets. **Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.** The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 expenditures reported on page 2, line 24.	

Page	Reference	Instructions	Significant Change
8	Section D—Expenditures for Audit Services	Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section. On Line D.1, enter the actual M&O Fund expenditures paid in FY 2023 related to nonfederal program and compliance audits. On Line D.2, enter the total actual federal audit service expenditures paid in FY 2023 from all funds.	
8	Sections E—Performance Pay	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.	
8	Section F—Tuition	Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on **paid tuition invoices**, including amounts paid for operations, capital, and debt related billing. -Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable. -All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.	
8	Section F—Tuition (continued)	Type 03 districts should submit copies of the final tuition invoices and corresponding calculation worksheets to ADE School Finance for the total tuition expenditure amounts reported for operations, capital, and debt service only for high school students that attend other Arizona districts. Districts should scan final tuition invoices and corresponding calculation worksheets and save as a .pdf file. Please email the .pdf file to the School Finance budget team by October 31 at the link below. The email subject line should include the fiscal year, district name, CTD number, and "Type 03 tuition".	
		sfbudgetteam@azed.gov	
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.	
9	Additional Information for NPEFS Reporting	**All** expenditures from **funds 001 through 799 (excluding 575) are reported in this section**. The sum of total expenditures included on lines 13, 16, and 17 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Expenditures from Funds 800 and above are not reported in this table as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in this level of detail in the NPEFS.	Revised columns J and K to include more than 12-month software subscription expenditures.
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.	
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 16 for the "Property" column in the table above.	
9	Technology Detail	Do **not** include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture in this table.	Added lines for districts to report software reported in library books, textbooks, or instructional aids (object codes 6641-6643), more than 12-month noninstructional software subscriptions (object codes 6832 and 6842), and more than 12-month instructional software subscriptions (object codes 6833 and 6843).

Page	Reference	Instructions	Significant Change
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. **Do not include salaries paid to instructional aides or assistants or any noncertified teachers.** If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. An error message will appear above the table if the total amount entered on lines 1 through 5 for certified teachers or certified substitutes does not agree to the total salaries coded to Functions 1000-1899 in Funds 001 through 799 (excluding 575), as displayed in Cell Q33. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.	
9	Other Items—Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.	
9	CTED Districts Only, Lines 1 through 3	To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.	
9	Revenue from selected federal sources, Lines 1 through 4	To assist ADE in collecting accurate information for the NPEFS, districts should report revenues received from selected federal sources listed in lines 1 through 4: 1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105) The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link: https://www.azed.gov/titleiv-a/	
		2. 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B) 21st Century Community Learning Centers (21st CCLC) Title IV-B program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link: https://www.azed.gov/21stcclc/federal-and-state-regulations/	
		3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221) Title V-B-2 is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. For additional information on completing this line, please contact ADE using the email address below: RLISInbox@azed.gov	
		4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211) The Small, Rural School Grant Program (SRSA), CFDA no. 84.358A, authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified Federal programs. Additional information is available at the following link: https://www.azed.gov/titlei/reap/	
		For support assistance for Federal and State Grants, please contact the Arizona Department of Education's Grants Management Team: https://www.azed.gov/grants-management/contact/	
9	Impact Aid Revenues	Districts that received Impact Aid revenues during the fiscal year that were intended to replace local tax revenues should enter that amount in this cell. Include only amounts used or transferred to M&O or UCO Fund to reduce or eliminate taxes levied, not all Impact Aid received. The amount will be deducted from the amount reported for salaries paid from federal funds in cell B25. Districts that did not receive Impact Aid revenues that were intended to replace local tax revenues should enter a 0.	

Page	Reference	Instructions	Significant Change
10	Current Expenditures from COVID-19 federal relief funds, Line 11	Current expenditures from COVID-19 federal relief projects table populates with function and object data from the Accounting data tab. Generally, line 11 should not show negative amounts. Any negative amounts displayed on line 11 will be highlighted with yellow shading. Districts must ensure that the Accounting Data tab was completed according to the instructions in cell C31 above to identify the appropriate funds as "COVID" in the rollup fund column for the formulas that populate the table to work correctly.	Added page for NPEFS reporting. Separate COVID-19 reporting form is no longer required.
10	Technology Detail	This table reports technology-related expenditures from COVID-19 federal relief funds. Formulas will pull amounts from the Accounting Data tab for total technology spending and classroom technology (functions 1000, 2100, and 2200) spending on lines 1 through 10, as applicable. Lines 8 and 9 must be completed manually (see the instruction below).	
10	Technology Detail, line 8	Enter the total amount for instructional software coded to objects 6641—Library Books, 6642—Textbooks, and 6643—Instructional Aids. These purchases should be coded to functions 1000 or 2200; therefore, the amount entered in the total spending column will pull to the classroom spending column on this line.	
10	Technology Detail, line 9	Enter the total principal and interest expenditures for more than 12-month noninstructional software subscriptions coded to object codes 6832 and 6842, respectively. Do not include amounts paid for leases and financed purchases of nontechnology-related equipment.	
10	COVID-19 federal relief funds	Districts must manually enter total award and spending information for the various COVID-19 grants listed in lines 1 through 6 of this table. Districts can refer to the Auditor General's COVID-19 Spending Special Report Followup, Dashboard B, for previously reported grant award and prior year spending information, when completing this table. Detailed instructions regarding the amounts that should be included in each row and column are included below. https://www.azauditor.gov/District_charter_ADE_COVID-19_spending_special_report_FY_2022	
10	COVID-19 federal relief funds, line 1	Report information for monies received from the district's Elementary and Secondary School Emergency Relief I Fund (ESSER I) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 2	Report information for monies received from the district's Elementary and Secondary School Emergency Relief II Fund (ESSER II) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 3	Report information for monies received from the district's Elementary and Secondary School Emergency Relief III Fund (ESSER III) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 4	Report information for monies received from the Governor's Emergency Education Relief (GEER) Fund here. Examples of programs distributed from GEER include the Acceleration Academy Grant, Beat the Odds Leadership Academy Grant, and Teach for America Grant. Do not report Enrollment Stabilities Grant (ESG) information on this line. ESG should be reported on line 5, Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10	COVID-19 federal relief funds, line 5	Report information for monies received from the Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10	COVID-19 federal relief funds, line 6	Report all other information for COVID-related monies received that cannot be appropriately reported on lines 1 through 5 of this table. Include other grants identified by ADE, the Governor's Office, and other agencies for which the district has federal reporting responsibilities. DO NOT INCLUDE AMOUNTS RECEIVED AS A VENDOR OR BENEFICIARY. Examples of grants identified by ADE include: ARP-IDEA grants (USFR Chart of Accounts funds 227 and 228) ARP Homeless grants ARP school and community grants Food service awards	

Page	Reference	Instructions	Significant Change
		Grants identified by the Governor's Office include: Expansion and Innovation Fund microgrants Project Momentum Civic Innovation Education Plus-Up 100 Day In-Person Reimbursement AZ OnTrack Summer Camp Grants identified by other agencies include: Arizona Department of Emergency and Military Affairs (DEMA) FEMA Public Assistance Program Emergency Connectivity Fund Arizona Department of Economic Security (DES) See School District Chart of Accounts FAQ #21 for more information. A link to the FAQ page is included below. **Chart of Accounts FAQ #21**	
10	COVID-19 federal relief funds, Total Award (all fiscal years)	Enter all known awards to date, awarded both before and after June 30, 2023. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds. For further assistance with this item, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email asd@azauditor.gov.	
10	COVID-19 federal relief funds, FY 2020 and FY 2021 Expenses and Other Financing Uses	Enter the combined FY 2020 and FY 2021 expenditures and indirect costs transfers-out amounts. If the amount should be zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.	
10	COVID-19 federal relief funds, FY 2022 Expenses and Other Financing Uses	Enter FY 2022 expenditures and indirect costs transfers-out for each listed fund rounded to the nearest whole number (no decimals). If the amount is zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.	
10	COVID-19 federal relief funds, FY 2023 Expenses and Other Financing Uses	Enter FY 2023 expenditures and indirect costs transfers-out for each listed fund rounded to the nearest whole number (no decimals). If the amount is zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds. Total expenses on line 7 should agree to the amount displayed in cell G47.	
10	COVID-19 federal relief funds, Amount Remaining to Spend/ Conditional formatting	The amounts in this column calculate automatically based on columns D, E, F, and G on each line. Any negative amounts, will be highlighted in yellow. To correct negative amounts in these cells, verify that spending reported in columns E through G does not exceed the total award reported in column D. All amounts entered into this form should be rounded to the nearest whole dollar. This column may also show negative amounts if cents are entered in the award or spending columns. For further assistance with this issue, please contact the Auditor General's Accountability Services	
Summary	General	The Summary condenses the information in the AFR for publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.	Added new lines to separately report fund details for 750—Permanent Funds, 800-849—Trust and Custodial, 855—Employee Insurance Program Withholding, 865—State and Income Tax Withholding, 900-949—Enterprise Funds, and Other Internal Service Funds.
Summary	ADM	Obtain total Attending ADM for FY 2022 and FY 2023 from ADE's ADM30 reports, available on ADE's website.	
Summary	General Fund	Use the dropdown boxes in column K to identify each fund listed in column A that was reported in the District's General Fund in your most recently completed audit. District's that have not previously prepared financial statements because their total federal awards or M&O Fund spending has not exceeded the applicable thresholds to require an audit, may enter "No" for all funds.	Added column K for districts to identify funds listed in column A that are reported in the District's General Fund, for financial statement reporting purposes.
Summary	Other Capital Funds	Total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 27 and 28.	
Summary	Federal Projects	Total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 21.	
Summary	State Projects	Total of Funds 400-499 as reported on AFR page 5, State Projects, line 34.	
Summary	Gifts and Donations	Combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 25.	

Page	Reference	Instructions	Significant Change
Summary	Other Funds	Total Other Funds as reported on AFR page 6, line39.	
Fund Balance Reserve	Section A General	Section A presents the prior year's and current year's ending fund balances by fund type and provides space for districts to report FY 2023 ending fund balance details that identify how districts plan to use those monies in future years. See the Summary tab, General Fund column, to identify which funds are included in the General Fund for financial statement reporting purposes.	Added a new tab to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information on the amount and planned use of fund balance reserves.
Fund Balance Reserve	Section A Line 1	This line pulls in prior year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, General Fund column, to identify funds reported in the General Fund for financial statement reporting purposes. If any ending fund balances were reported incorrectly on the prior year AFR, districts should enter the calculated beginning fund balance on the Accounting Data tab, column Q, as described in the instruction on row 5 above. This includes any errors or audit adjustments identified in the District's FY 2022 audit.	
Fund Balance Reserve	Section A Line 2	This line pulls in current year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, General Fund column, to identify funds reported in the General Fund for financial statement reporting purposes. See instructions on row C108 above for additional information.	
Fund Balance Reserve	Section A Line 3	For all fund balances reported on line 2, districts must report the amount attributable to the specific purposes listed which identify how districts plan to use the monies in future years. Amounts reported on lines 3.a through 3.j must equal the total fund balance reported on line 2. Specific instructions for lines 3.a through 3.h. are included below. Two rows are provided to describe other fund balance purposes not already listed. Districts must specify the purpose for amounts included on the other lines in column B.	
Fund Balance Reserve	Section A Line 3.a	For funds with a negative FY 2023 ending fund balance as shown on the Summary tab, enter the negative fund balance amount on this line in the applicable fund type column. These funds have deficit balances because expenditures exceeded available resources from current revenues and prior year fund balance and reduce the amount of resources available in future years.	
Fund Balance Reserve	Section A Line 3.b	For budget-controlled funds only, report any positive cash balances the District has accumulated in excess of the applicable funds' related budget capacity. Districts should compare fund balances in the M&O, UCO, Adjacent Ways, Classroom Site, and State and federal grant funds to unexpended budget limits to determine the excess cash amounts that should be entered on this line. District's may need to consider whether fund balance is misallocated between the M&O and UCO Funds if one fund reports excess fund balance, while the other reports a fund balance deficit.	
Fund Balance Reserve	Section A Line 3.c	Report amounts the District plans to spend to support FY 2024 budgeted spending after using all available FY 2024 revenues. Any nonspendable amounts included in fund balance such as prepaid assets and inventories should be included in this line if the District plans to use them up in FY 2024. Otherwise, such nonspendable assets should be included on the lines below based on the District's plan to use them to benefit a future year, as applicable.	
Fund Balance Reserve	Section A Lines 3.d through j	Report accumulated fund balance amounts that will not be used to finance current budget year expenditures and their intended future purposes on lines 3.d through 3.j. Amounts needed to support current budget year expenditures should have been reported on line 3.c. See specific instructions for lines 3.d through 3.j below.	
Fund Balance Reserve	Section A Lines 3.d	Report amounts set aside for future debt service principal and interest payments on long-term debt.	
Fund Balance Reserve	Section A Lines 3.e	Report amounts set aside for the future purchase of land, buildings, building improvements, improvements other than buildings, equipment, or other acquisitions that will be capitalized. Additionally, this category may include funds set aside for long-term planned maintenance projects or future replacement of equipment.	
Fund Balance Reserve	Section A Lines 3.f	Report restricted cash and investments held with ASRS or in an irrevocable 115 trust for future years' retirement contribution payments (i.e., the ASRS Contribution Prepayment Program). Amounts the District is holding with ASRS or in an irrevocable 115 trust and plans to amortize and apply to the current year's required pension contribution payments should be included on line 3.c.	
Fund Balance Reserve	Section A Lines 3.g	Report amounts maintained in an established self-insurance or other post-employment benefit (OPEB) internal service fund for the financing of certain health benefits (comprehensive, major medical, dental) to eligible employees and their dependents.	
Fund Balance Reserve	Section A Lines 3.h	Report amounts set aside to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.	
Fund Balance Reserve	Section B General	Section B provides information about the District's method to establish a targeted fund balance reserve level. Instructions for individual line items are included below.	
Fund Balance Reserve	Section B Line 1	If the District has a process or policy it follows to establish a targeted fund balance reserve level that the District is working to maintain each year, respond "Yes" in cell F28. If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28). If the District answered "Yes" to this question, respond to the questions on lines 2-6 to provide information on the District's process for establishing targeted fund balance reserve levels and any guidance the District used to plan for its existing reserve level.	

Page	Reference	Instructions	Significant Change
Fund Balance Reserve	Section B Line 2	Describe any guidance used in setting the District's adopted fund balance reserve level policy. If the District does not have an adopted policy, describe any guidance used in planning for its FY 2023 ending fund balances. For example, the Governmental Finance Officer's Association Fund Balance Guidelines or other published guidance on recommended reserve levels.	
Fund Balance Reserve	Section B Line 3	If the District's Governing Board adopted or otherwise established targeted fund balance reserve level does not include all funds, identify which funds or fund types, if applicable, were included in the targeted fund balance reserve level. For example, if the District's targeted fund balance level is only set for the M&O Fund, UCO Fund, CSF Fund, and specific other non-grant funds, the funds included in the determination of the targeted level should be listed on this line. Either indicate all funds are included, or enter fund types/names as needed here separated by commas.	
Fund Balance Reserve	Section B Line 4	If the District's Governing Board adopted or otherwise established targeted fund balance reserve level specifically excluded some of the fund balance purposes identified in Section A lines 3.a through 3.j, identify which parts of fund balance were not included in the District's targeted reserve level plans. For example, if the district's targeted fund balance reserve level does not consider amounts maintained for debt retirement or future retirement contributions, those excluded purposes should be listed on this line.	
Fund Balance Reserve	Section B Line 5	If District's Governing Board adopted or otherwise established targeted fund balance reserve level was based on a percentage of a District factor, indicate the percentage and related factor (e.g., X% of the FY 2023 RCL, Y% of FY 2023 total expenditures, etc.). If the District had different targeted reserve levels for different funds, information on those separate fund balance reserve targets can be included in the additional information box.	
Fund Balance Reserve	Section B Line 6	Report the District's FY 2023 targeted fund balance reserve amount based on the guidelines in its formal adopted policy or other guidelines described in lines 2 through 5 of this section. Further, report the District's actual FY 2023 fund balance reserve amount based on the guidelines in its formal adopted policy or other guidelines described in lines 2 through 5 of this section. If the District had different targeted reserve levels for different funds, the District should report combined amounts for all funds identified on line 3 as part of the District's fund balance reserve calculation, for both the targeted and actual amounts included on this line.	
Fund Balance Reserve	Section B Line 7	Describe any planned actions related to the District's FY 2023 ending fund balances including information about increasing reserves that do not meet targeted levels or using excess amounts held in reserve beyond the adopted targeted reserve level. Also, describe any planned actions to change targeted reserve levels or formally adopt governing board policies related to reserve levels, if not already in place. This information may also describe the use of separate reserve level targets for separate funds or fund types, if used, why amounts are maintained for the purposes reported in section A, and more detailed information on the District's plans for using maintained fund balances in future years. If the District's fund balance is negative, describe actions planned to eliminate fund balance deficits (negative amounts).	
School Listing Tab	Name, County, CTDS Number	Enter the District name, CTDS number, and County. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the school portion of the number in the heading of this tab. Enter school-level information for each school within the District including school names, school CTDS numbers, and unweighted attending student counts. **All districts must enter the school-level information for each school site, including districts with only 1 school.** As school names are added to the tab, the primary unit code cell for that school will shade red until a primary unit code is entered, as described below. The CTDS numbers should not contain any slashes, dashes, etc., and must be exactly nine digits. 100th-day (or 200th-day) student counts should be used to report each school's unweighted attending student count. Districts can refer to AzEDS ADM-15 Report. Enter the applicable unit code(s) in column E used to code expenditures at the school level for each school, as well as the unit code(s) used to code expenditures to the District, Private Schools, and related to payments for or on behalf of member districts (for CTEDs only). If more than one unit code was used for a school, separate each unit code with a comma. For example (100, 101, 102). Assign a primary unit code for each school in column F. Each school listed on the school listing tab must have a 3-digit, primary unit code entered in column F. See the description of primary unit code below for more information.	
School Listing Tab	Primary Unit Code	**Primary Unit Code** Because the formulas in the School-Level Reporting form are set to assign only one unit code to each school and one unit code each to Districtwide, Private Schools, and CTED member districts, if applicable, districts must enter a Primary Unit Code in column F. If more than one unit code was used in column E, the Primary Unit Code must also be entered in the Accounting Data tab in column L for any line associated with a unit code not included in the list of Primary Unit codes.	