



### 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**

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

\_\_\_\_\_  
Superintendent Signature

Tim Richard

\_\_\_\_\_  
Superintendent (Typed Name)

Samuel Dell

\_\_\_\_\_  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

Samuel Dell

\_\_\_\_\_  
Business Manager (Typed Name)

(928) 219-3005

\_\_\_\_\_  
Telephone Number

sdell@crsk12.org

\_\_\_\_\_  
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>12,964,976</u>
2. Classroom Site Funds (from page 3, line 13)	\$	<u>1,515,253</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>452,029</u>

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUES**

**1000 Local**

1110 Property Taxes					
1140 Penalties and Interest on Taxes					
1280 Revenue in Lieu of Taxes					
1311 Tuition from Individuals Excluding Summer School					
1312 Tuition from Individuals for Summer School					
1320 Tuition from Other Arizona Districts					
1330 Tuition from Out-of-State Districts					
1340 Tuition from Other Private Sources (Other than Individuals)					
1350 Tuition from Other Government Sources Within Arizona					
1360 Tuition from Other Government Sources Outside Arizona					
1410 Transportation Fees from Individuals					
1420 Transportation Fees from Other Arizona Districts					
1430 Transportation Fees from Out-of-State Districts					
1440 Transportation Fees from Other Private Sources (Other than Individuals)					
1450 Transportation Fees from Other Government Sources Within Arizona					
1460 Transportation Fees from Other Government Sources Outside Arizona					
1500 Investment Income					
Other (Specify) (2) Medical Account Xfer (FY 23 & FY 24) \$400,495.74, Misc. Other Dist. \$192,748.56, Misc. \$78,085.77					

**Subtotal (lines 2-19)**

**2000 County**

2110 County School Fund					
2120 County Equalization Assistance					
2210 Special County School Reserve Fund					
Other (Specify)					

**Subtotal (lines 21-24)**

**3000 State**

3100 Unrestricted					
3110 State Equalization Assistance					
3120 Additional State Aid					
Other (Specify)					

**Subtotal (lines 26-29)**

**4000 Federal**

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

**Subtotal (lines 31-36)**

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

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

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

**Total Expenditures**

6900 Other Financing Uses and Other Items Including Transfers-Out					
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**TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)**

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

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 164,487	1,125,995	75,526	44,893	80,510
2. 8,610,909	956,768	0		2,310,193
3. 0				
4. 336	0	0		0
5. 0	0			0
6. 0	0			0
7. 0	0			0
8. 0	0			0
9. 0	0			0
10. 0	0			0
11. 0	0			0
12. 0	0			0
13. 0	0			0
14. 0	0			0
15. 0	0			0
16. 0	0			0
17. 0	0			0
18. 0	23,048	1,715	0	34,473
19. 671,330	(1)	0	0	0
20. 9,282,575	979,815	1,715	0	2,344,666
21. 0	0			
22. 12,666	0			
23. 0	0			
24. 0	0			
25. 12,666	0			
26. 357,336	0			
27. 3,177,864	0			
28. 1,907,716	0			
29. 0	0			0
30. 5,442,916	0			0
31. 0				
32. 0				
33. 0				
34. 0				
35. 0				
36. 0				0
37. 0				0
38. 14,738,157	979,815	1,715	0	2,344,666
39. 0			0	0
40. 0	0	0	0	0
41. 0	0	0	0	0
42. 14,902,644	2,105,810	77,241	44,893	2,425,176
43. 12,964,976	452,029	0	0	2,469,550
44. 0	0	0	0	0
45. 12,964,976	452,029	0	0	2,469,550
46. 1,937,668	1,653,781	77,241	44,893	(44,374)

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,916 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 5,000 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount: 1,266,050

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	3,339,429	1,277,735	14,390	58,813	250	5,630,227	4,690,617	4,303,085	9.0%
2000 Support Services										
2100 Students	2.	288,647	113,472	3,698	7,365	1,785	581,636	414,967	617,199	-32.8%
2200 Instructional Staff	3.	216,611	93,395	64,677	1,854	0	521,487	376,537	295,738	27.3%
2300 General Administration	4.	316,997	117,977	90,456	2,114	5,030	401,921	532,574	368,572	44.5%
2400 School Administration	5.	525,898	172,672	18,974	8,460	3,985	638,864	729,989	539,665	35.3%
2500 Central Services	6.	234,190	87,396	84,896	15,631	39,420	275,969	461,533	413,013	11.7%
2600 Operation & Maintenance of Plant	7.	624,980	582,354	699,631	559,681	0	2,623,402	2,466,646	2,345,020	5.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	40,039	20,225	0	0	0	102,019	60,264	79,225	-23.9%
610 School-Sponsored Cocurricular Activities	10.	21,250	4,350	0	1,345	3,436	58,394	30,381	45,937	-33.9%
620 School-Sponsored Athletics	11.	357,382	95,340	58,306	7,359	57,745	519,985	576,132	529,970	8.7%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	1,500	0	2,850	150	0	0	4,500	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	5,966,923	2,564,916	1,037,878	662,772	111,651	11,353,904	10,344,140	9,537,424	8.5%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	788,425	265,901	0	6,532	2,421	699,355	1,063,279	1,138,038	-6.6%
2000 Support Services										
2100 Students	16.	105,312	38,905	120,224	0	74	434,244	264,515	272,776	-3.0%
2200 Instructional Staff	17.	184,002	101,799	1,683	0	0	194,065	287,484	143,672	100.1%
2300 General Administration	18.	0	0	750	0	0	0	750	7,796	-90.4%
2400 School Administration	19.	25,706	7,890	0	0	0	28,205	33,596	27,298	23.1%
2500 Central Services	20.	0	0	89	0	0	0	89	395	-77.5%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	1,300	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	1	0	0	1	0	--
Subtotal (lines 15-23)	24.	1,103,445	414,495	122,746	6,533	2,495	1,357,169	1,649,714	1,589,975	3.8%
<b>400 Pupil Transportation</b>	25.	482,851	159,177	38,914	289,212	968	1,064,154	971,122	946,696	2.6%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	0	0	0	0	0	0	0	0	0.0%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	7,553,219	3,138,588	1,199,538	958,517	115,114	13,775,227	12,964,976	12,074,095	7.4%

**CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES**

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	1,773,655											
Interest Income and Other Revenues	2.	30,508											
Total Revenues (lines 1 and 2)	3.	1,804,163											
Expenditures													
1000 Instruction	4.		1,236,822	266,949	0	0	0	0	2,170,830	1,503,771	968,945	55.2%	
2100 Support Services - Students	5.		0	0	0	0	0	0	248,191	0	21,123	-100.0%	
2200 Support Services - Instructional Staff	6.		0	0	10,488	994		0	6,935	11,482	0	--	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0	0	0.0%	
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0	0	0.0%	
5000 Debt Service	11.							0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.		1,236,822	266,949	10,488	994	0	0	2,425,956	1,515,253	990,068	53.0%	
Total Classroom Site Fund	13.	1,134,365	1,804,163	1,236,822	266,949	10,488	994	0	2,425,956	1,515,253	990,068	53.0%	1,423,275

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>												
1000 Instruction	2.	0	0		6,467			0	70,000	6,467	4,940	30.9%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	0	9,100			0	3,000	9,100	2,880	216.0%
2300, 2400, 2500, 2900 Administration	4.	0		0	51,693		0	0	251,241	51,693	98,706	-47.6%
2600 Operation & Maintenance of Plant	5.	61,405		0	86,329			1	563,897	147,735	183,941	-19.7%
2700 Student Transportation	6.	0		0	1,025			0	185,530	1,025	0	--
3000 Operation of Noninstructional Services	7.	0		0	5,444			0	0	5,444	0	--
4000 Facilities Acquisition and Construction	8.	0		0	0			0	0	0	38,785	-100.0%
5000 Debt Service	9.					219,277	11,288		530,121	230,565	203,029	13.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	61,405	0	0	160,058	219,277	11,288	1	1,603,789	452,029	532,281	-15.1%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget

Actual

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Total Fund Expenditures</b>	1.	1,603,789	452,029	0	0	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.								
6710 Land and Improvements	6.	0	0	0	0	0	0	355,045	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	0	108,916	0	0	0	0	0	0
673X Vehicles	9.	0	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	10.	73,000	51,142	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	489,454	219,277	0	0	0	0	0	0
6841, 6842, 6843, 6850 Interest	12.	40,667	11,288	0	0	0	0	0	0
Total (lines 2-12)	13.	603,121	390,623	0	0	0	0	355,045	0
<b>Total amounts reported on lines 2 through 12 above for:</b>									
Renovation	14.	0	0	0	0			0	0
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	603,121	390,623	0	0	0	0	355,045	0
Total (lines 14-16)	17.	603,121	390,623	0	0	0	0	355,045	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot

\$

2. Land acquisition costs

\$

CAPITAL ASSETS AS OF JUNE 30, 2023	
Land and Improvements	5,637,596
Buildings and Improvements	79,463,926
Furniture, Equipment, Vehicles, and Technology	8,700,263
Construction in Progress	0
<b>Total</b>	<b>93,801,785</b>

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

**Total COVID-19 Federal Relief Funds included in lines above**

STATE PROJECTS

400 Vocational Education  
 410 Early Childhood Block Grant  
 420 Ext. School Yr. - Pupils with Disabilities  
 425 Adult Basic Education  
 430 Chemical Abuse Prevention Programs  
 435 Academic Contests  
 450 Gifted Education  
 456 College Credit Exam Incentives  
 457 Results-based Funding  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 23-33)**

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(224,118)	891,359	(35,391)	717,902	675,631	(43,781)	
2.	(28,158)	90,143	(933)	88,352	76,826	(15,774)	
3.	(23,092)	65,633	(3,922)	78,692	42,361	(3,742)	
4.	0	0	0	0	0	0	
5.	(1)	0	0	6,609	0	(1)	
6.	0	0	0	0	0	0	
7.	(39,832)	96,892	(1,350)	81,852	66,487	(10,777)	
8.	(87,300)	540,909	(17,246)	796,772	445,018	(8,655)	
9.	0	6,479	(348)	0	25,178	(19,047)	
10.	0	0	0	0	0	0	
11.	0	0	0	0	0	0	
12.	(14,171)	201,641	0	101,164	164,353	23,117	
13.	0	0	0	0	0	0	
14.	0	0	0	0	0	0	Yes
15.	3,362	289	0	0	0	3,651	Yes
16.	0	0	0	0	0	0	Yes
17.	0	0	0	100,000	0	0	
18.	0	0	0	0	0	0	Yes
19.	(323,216)	1,801,207	(67,395)	7,059,703	1,656,326	(245,730)	No
20.	0	0	0	0	0	0	
21.	(736,526)	3,694,552	(126,585)	9,031,046	3,152,180	(320,739)	
22.	(252,624)	1,585,172	(62,636)		1,475,133	(205,221)	
23.	764	60,935	0	26,511	60,935	764	
24.	0	0	0	0	0	0	
25.	0	0	0	0	0	0	
26.	0	0	0	0	0	0	
27.	0	0	0	0	0	0	
28.	0	0	0	0	0	0	
29.	0	0	0	0	0	0	
30.	0	0	0	0	0	0	
31.	0	0	0	0	0	0	
32.	0	0	0	0	0	0	
33.	13,066	104,567	0	141,541	92,806	24,827	No
34.	13,830	165,502	0	168,052	153,741	25,591	
35.	(722,696)	3,860,054	(126,585)	9,199,098	3,305,921	(295,148)	

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	35,391
2.	0	933
3.	0	3,922
4.	0	0
5.	0	0
6.	0	0
7.	0	1,350
8.	0	17,246
9.	0	348
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	67,395
20.	0	0

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

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

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

		BEGINNING		NET OTHER FINANCING		ENDING FUND	
		FUND BALANCE		SOURCES AND USES		BALANCE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	214,729	175,877		164,100	26,039	364,567
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	21,729	0	0	0	0	21,729
515 Civic Center	6.	26,936	643,046	0	675,567	620,405	49,577
520 Community School	7.	(5,851)	543,610	0	233,099	427,098	110,661
525 Auxiliary Operations	8.	(324,068)	441,395	0	425,000	394,239	(276,912)
526 Extracurricular Activities Fees Tax Credit	9.	(13,055)	58,421	0	64,027	55,454	(10,088)
530 Gifts and Donations	10.	37,491	21,832	0	137	2,897	56,426
535 Career & Technical Education Projects	11.	729	0	0	3,473	0	729
540 Fingerprint	12.	0	0	0	1,000	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	(69,907)	19,184	0	300,000	28,414	(79,137)
555 Textbooks	15.	19,389	5,130	0	20,460	10,133	14,386
565 Litigation Recovery	16.	(8,428)	0	0	13,635	0	(8,428)
570 Indirect Costs	17.	256,707	0	126,587	0	0	383,294
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	6,739	3,340	0	0	0	10,079
596 Career Technical Education	23.	66,521	646,701	0	918,320	632,872	80,350
597 Arizona Industry Credentials Incentive	24.	(8,293)	20,412	0	13,613	12,119	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	833,379	0	0	850,000	718,228	115,151
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(57,508)	121,343	0	0	204,230	(140,395)
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
850 Student Activities	35.	238,995	258,209	0	245,000	285,622	211,582
855 Employee Insurance Program Withholdings	36.	82,116	98,508	0	100,000	93,234	87,390
865 State Income Tax Withholdings	37.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	139,100	13,645
Dropout Prevention Programs	0	0
Instructional Improvement Programs	25,000	12,394
Total Expenditures (lines 1-4)	164,100	26,039
Total Expenditures from accounting data		26,039

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

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		5,700
Developmental costs		0
Instructional hardware, software, or supplies		6,419
Career exploration		0
Total Expenditures (lines 1-5)	13,613	12,119
Total Expenditures from accounting data		12,119

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

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2022	27,570,000	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	(1,200,000)	3.
4. Bonds Outstanding, June 30, 2023	26,370,000	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	644,654,667	Tax Rate 1.8604
b. Secondary	644,654,667	Tax Rate 0.3578
2. Number of Schools	3	
3. Actual Days in Session	150	
4. Area of School District (Square Miles)	925	

(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)	9,407,184
2. Classroom Supplies (Function 1000, Object Code 6600)	302,464
3. Administration (Functions 2300, 2400, 2500, & 2900)	2,557,374
4. Support Services—Students (Function 2100)	1,749,528
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	6,840,171
6. Total Current Expenditures	20,856,721
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	4,024,148
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	16,832,573

**E. Other long-term debt**

1. Other Principal (object 6832)	219,277
2. Other Interest (object 6842)	11,285
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	518
2. Bond funds	0
3. Other funds, except for any employee retirement funds	6,005,770

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

1. Average salary of all teachers employed in FY 2023	47,701
2. Average salary of all teachers employed in FY 2022	45,421
3. Increase in average teacher salary from prior year	2,280
4. Percentage increase	5%

Comments on Average Salary Calculation (Optional):

Check this box if your d

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	425,181	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	5,021,395	91.0
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	898,209	21.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	4,123,186	70.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	32,500	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	1,077,567	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	707,643	
6. Other Certified Staff (All Functions)	59,221	

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)	Yes
b. Making payments in addition to their base salary? (Yes or No)	Yes

Total Certified Salary Payments from accounting data 7,323,507

(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.



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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	3	4	3	3	13
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	3	2	1	2	8
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	5	2	10	6	23
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	11	8	14	11	44

**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	1,123,824	1,010,938
2. Gifted Education	0	0
3. Remedial Education	0	0
4. ELL Incremental Costs	63,133	72,437
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	2,891
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	170,212	563,448
9. Total (lines 1-8)	1,357,169	1,649,714
10. IEP required pupil transportation costs coded within Program 400	90,000	62,691

**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	17,550
2. Federal Audit Expenditures - All Funds	6330	5,937

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

Actual Expenditures made in FY 2023 \$ 0

**F. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0	0	0

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

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

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 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	6,222,141	2,025,204	374,931	468,991	620,609	56,822				33,317	167,855	9,969,870	1.
2000 Support Services														
2100 Students	2.	732,574	288,638	213,938	142,796	302,182	1,859				67,541	0	1,749,528	2.
2200 Instructional Staff	3.	605,046	253,039	180,464	20,004	52,201	20				2,959	44	1,113,777	3.
2300 General Administration	4.	521,088	166,630	116,248	2,401	4,954	4,605	0			426	0	816,352	4.
2400 School Administration	5.	676,333	231,592	64,565	11,554	532	3,985				0	21,883	1,010,444	5.
2500, 2900 Central Services, Other	6.	336,405	124,976	90,988	17,842	28,772	131,597		0		0	0	730,580	6.
2600 Operation and Maintenance of Plant	7.	736,309	634,165	982,932	840,849	294,266	1,516				0	4,254	3,494,291	7.
2700 Student Transportation	8.	484,875	159,538	41,347	289,212	782,512	968				0		1,758,452	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	16,200	1,688	317,481	12,996	12,385	824				0	0	361,574	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											324,132	324,132	11.
3400 Bookstore Operations	12.	84,168	39,131	0	0	0	0				0	0	123,299	12.
Total (lines 1-12)	13.	10,415,139	3,924,601	2,382,894	1,806,645	2,098,413	202,196	0		0	104,243	518,168	21,452,299	13.
From Federal Funds	14.	1,063,260	312,885	623,309	392,882	1,016,874	824	0		0	400	0	3,410,434	14.
From State and Local Sources	15.	9,351,879	3,611,716	1,759,585	1,413,763	1,081,539	201,372	0		0	103,843	518,168	18,041,865	15.
4000 Facilities Acquisition and Construction	16.	0	0	119,488	0	0	0				0	0	119,488	16.
5000 Debt Service	17.							1,419,277		1,277,338		0	2,696,615	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)	4,145,320	425,181	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	400,501	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	627,036	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	51,528	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	168,579	0	0	0

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

6. Textbooks used for Instruction (Function 1000, Object 6640)	0
7. Number of FTE-Certified Teachers	91
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	111,599
2. 6620-6629 Energy	644,666

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

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

**Revenue from selected federal sources**

1. ESEA Title IV - Student Support and Academic Enrichment Grants	65,633
2. ESEA Title IV - 21st Century Community Learning Centers	207,035
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	100,689
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6,700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	167,855	167,855
3. Program 900	30,148	320,165	350,313
4. Total (lines 1-3)	30,148	488,020	518,168

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	37,170

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

1. 6340 Technical Services	8,280
2. 6432 Technology-Related Repairs and Maintenance	13,854
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	27,692
5. 6641-43 Software reported in library books, textbooks, or instructional aids	227,854
6. 6650 and 6655 Supplies--Technology-Related and Short-term noninstructional software subscriptions	14,746
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	626,881
8. Subtotal (Lines 1-7)	919,307
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	241,268
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	230,565
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0

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

1. 2210 Improvement of Instruction	517,253
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**Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds**

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
<b>Current Expenditures from COVID-19 federal relief funds</b>													
1000 Instruction	1.	0	0	146,406	0	240,552	0			0	0	0	386,958
2100, 2200 Student Support Services	2.	204,533	86,499	54,518	92,828	182,789	0			0	0	0	621,167
2300, 2500, 2900 Other Support Services	3.	0	0	16,243	235	3,160	0	0	0	0	0	0	19,638
2400 School Administration	4.	0	0	2,329	0	0	0			0	0	0	2,329
2600 Operation and Maintenance of Plant	5.	0	0	14,147	124,860	130,685	0			0	0	0	269,692
2700 Student Transportation	6.	0	0	0	0	72,028	0			0	0	0	72,028
3100 Food Service Operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	0	0
3400 Bookstore Operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	103,319	0	0	0	0	0	0	0	0	103,319
Total (lines 1-12)	12.	204,533	86,499	336,962	217,923	629,214	0	0	0	0	0	0	1,475,131

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)	222,522	219,362
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	149,863	149,863
8. 6641-43 Software reported in library books, textbooks, or instructional aids	227,854	227,854
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	230,565	
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	62,637

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	103,318
2. Programs 100-630, All functions, Object 67XX	629,214

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)	461,574	303,649	157,925	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	1,900,125	394,138	1,117,777	209,001	179,209
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	4,300,968	0	0	1,328,767	2,972,201
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	363,288	363,288	0	0	0
6. Other COVID-19 Federal Relief Funds	64,860	46,030	18,830	0	0
7. Total	7,090,815	1,107,105	1,294,532	1,537,768	3,151,410

Total FY 2023 expenditures + other financing uses **1,537,768**

CTDS NUMBER 080502000

Avg. Daily Membership	2022	2023
Attending	1,767.6773	1,800.6745

2023 Tax Rates:	Primary	Secondary
	1.8604	0.3578

I certify that the Annual Financial Report of Colorado River Union HSD #2 District, Mohave County, for fiscal year 2023 was approved by the Governing Board on October 9, 2023, and that the complete Annual Financial Report may be reviewed by contacting Samuel Dell at the District Office, telephone (928) 219-3005, during normal business hours.

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				11,353,904	10,344,140		
Special Education				1,357,169	1,649,714		
Pupil Transportation				1,064,154	971,122		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Maintenance and Operation Total	164,487	14,738,157	0	13,775,227	12,964,976	1,937,668	Yes
Classroom Site Funds	1,134,365	1,804,163		2,425,956	1,515,253	1,423,275	
Instructional Improvement	214,729	175,877		164,100	26,039	364,567	
Unrestricted Capital Outlay	1,125,995	979,815	0	1,603,789	452,029	1,653,781	Yes
Adjacent Ways	75,526	1,715	0	0	0	77,241	
Bond Building	44,893	0	0	0	0	44,893	
Other Capital Funds	0	0	0	0	0	0	
New School Facilities	0	0	0	0	0	0	
Federal Projects	(736,526)	3,694,552	(126,585)	9,031,046	3,152,180	(320,739)	
State Projects	13,830	165,502	0	168,052	153,741	25,591	
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	21,729	0	0	0	0	21,729	Yes
Food Service	(59,060)	410,221	0	977,400	428,543	(77,382)	
Civic Center	26,936	643,046	0	675,567	620,405	49,577	
Community School	(5,851)	543,610	0	233,099	427,098	110,661	
Auxiliary Operations	(324,068)	441,395	0	425,000	394,239	(276,912)	Yes
Extracurricular Activities Fees	(13,055)	58,421	0	64,027	55,454	(10,088)	
Gifts and Donations	870,870	21,832	0	850,137	721,125	171,577	Yes
Career & Technical Education Projects	729	0	0	3,473	0	729	
Fingerprint	0	0	0	1,000	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	(69,907)	19,184	0	300,000	28,414	(79,137)	Yes
Textbooks	19,389	5,130	0	20,460	10,133	14,386	
Litigation Recovery	(8,428)	0	0	13,635	0	(8,428)	Yes
Indirect Costs	256,707	0	126,587	0	0	383,294	Yes
Unemployment Insurance	0	0	0	0	0	0	
Teacherage	0	0	0	0	0	0	Yes
Insurance Refund	0	0	0	0	0	0	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	6,739	3,340	0	0	0	10,079	No
Career Technical Education	66,521	646,701	0	918,320	632,872	80,350	
Arizona Industry Credentials Incentive	(8,293)	20,412	0	13,613	12,119	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	80,510	2,344,666	0	2,374,550	2,469,550	(44,374)	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	(57,508)	121,343	0	0	204,230	(140,395)	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	238,995	258,209	0	245,000	285,622	211,582	
Employee Insurance Program Withholdings	82,116	98,508	0	100,000	93,234	87,390	
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	4,522	0	0	0	0	4,522	
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)
- The District has a process or policy to establish a targeted fund balance reserve for FY 2023.
  - The District's targeted fund balance reserve for FY 2023 was: 2,775,045
  - The District's actual fund balance reserve for FY 2023 was: 1,937,668
  - District's fund balance reserve does not meet its targeted fund b

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

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
<b>English Language Learner Fund 071</b>									
<b>Revenues</b>									
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.
<b>Expenditures</b>									
1000 Instruction	4.	0	0	0	0	0	0	0	4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	12.
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 0	0	0	0	0	0	0	0	13.
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
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.
<b>Expenditures</b>									
1000 Instruction	17.	0	0	0	0	0	0	0	17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	25.
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0	0	0	0	0	0	0	0	26.

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							
1. Ending fund balance reported in FY 2022 AFR	164,487	1,125,995	750,265	0	44,893	75,526	(57,508)	1,134,365	(726,058)	487,779	80,510	0	0	4,522	3,084,776						
<b>Current year ending fund balance</b>																					
2. Total FY 2023 ending fund balance	1,937,668	1,653,781	215,774	0	44,893	77,241	(140,395)	1,423,275	(298,799)	754,461	(44,374)	0	0	4,522	5,628,047						
<b>FY 2023 ending fund balance details:</b>																					
3.a Fund deficit	0	0	0	0	44,893	0	0	0	0	0	(44,374)	0	0	0	519						
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
3.c Planned to be spent in FY 2024 to support budgeted spending	425,097	294,944	0	0	0	0	0	0	0	754,461	0	0	0	0	1,474,502						
3.d Maintained for debt retirement after FY 2024	0	0	0	0	0	0	0	0	0	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	0	0						
3.f Maintained for retirement contributions after FY2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
3.g Maintained for self-insurance or OPEB after FY 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
3.h Maintained for future financial stability	1,512,571	1,358,837	215,774	0	0	77,241	(140,395)	1,423,275	(298,799)	0	0	0	0	4,522	4,153,026						
3.i other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
3.j other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
3.k Total FY 2023 ending fund balance	1,937,668	1,653,781	215,774	0	44,893	77,241	(140,395)	1,423,275	(298,799)	754,461	(44,374)	0	0	4,522	5,628,047						

\*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**

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).

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

The Governing Board gave clear guidance on this issue when voting to approve the District's FY23 Revolving Line of Credit with Wells Fargo. The guidance, and intent of the guidance, was to ensure the District had/has/will have funds available, at all times, to fully operate the District without usage of the Revolving Line of Credit.

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

Maintenance and Operations Fund.

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

N/A

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
20%	of the District's Annual M&O Expenditure Budget.	This is procedure, not policy.

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	
2,775,045	1,937,668	District's fund balance reserve does not meet its targeted fund balance.

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:

The Governing Board will guide all aspects of creating and maintaining the targeted fund balance reserve for FY 24 and beyond.

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

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

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

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

[Data Uploading Instructions](#)

[USFR Chart of Accounts](#)

**Revenue object code corrections needed for accurate reporting on Page 1**

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

610  
620  
630  
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
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549		6100-6899	\$0
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0

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**Classroom Site Fund corrections needed for accurate reporting on Page 3**

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

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

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

Pa  
610  
620  
630  
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
29. Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0
30. Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0
31. Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0
32. Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0
33. Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0
34. Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0
35. Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0
36. Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0
37. Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0
38. Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$0
39. Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0
40. Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0
41. Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0
42. Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0
43. Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0
44. Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0
45. Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0
46. Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0
47. Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)			6830, 6834-39	\$0
48. Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0
49. Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0
50. Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	\$0
51. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
52. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
53. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
54. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
55. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
56. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

P:



<b>District Name</b>	Colorado River Union High School District #2
<b>CTDS Number</b>	080502000
<b>County</b>	Mohave

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

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide		080502000		503	503	
Private Schools						
CTED (Member Districts)						
School 1	Mohave High School	080502001	1158.338	283	283	
School 2	River Valley High School	080502002	541.890	233	233	
School 3	CRUHSD Academy	080502004	100.447	292	292	
School 4						
School 5						
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