

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980, 1981, 1982

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) Prop 123

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

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.	15,366,574	25,984,979	1,317,375	51,113,219	28,506,468
2.	146,366,418	8,463,299	2,000,596		29,920,651
3.	0				
4.	775,835	37,331	0		132,028
5.	269,750	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.	957,432	25,953	20,270	0	1,101,500
19.	(27,755)	3,095	0	0	0
20.	148,341,680	8,529,678	2,020,866	0	31,154,179
21.	0	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	0	0			
26.	0	0			
27.	0	0			
28.	21,315,385	6,252,928			
29.	1,408,714	0			0
30.	22,724,099	6,252,928			0
31.	74				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	74				0
38.	171,065,853	14,782,606	2,020,866	0	31,154,179
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	186,432,427	40,767,585	3,338,241	51,113,219	59,660,647
43.	169,848,782	19,692,897	2,428,013	35,731,049	30,547,137
44.	2,447,256	0	0	0	0
45.	172,296,038	19,692,897	2,428,013	35,731,049	30,547,137
46.	14,136,389	21,074,688	910,228	15,382,170	29,113,510

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 0 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 0 at 6/30/23.
- (4) Debt Service Fund, interest expenditures amount: 12,721,764

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		
100 Regular Education											
1000 Instruction	1.	52,986,764	15,535,855	914,529	491,435	14,410	73,444,585	69,942,993	66,746,252	4.8%	1.
2000 Support Services											
2100 Students	2.	6,263,570	1,883,403	73,655	22,713	22,123	9,230,896	8,265,464	7,815,796	5.8%	2.
2200 Instructional Staff	3.	3,558,239	1,031,538	129,818	33,320	44,807	5,115,350	4,797,722	4,455,557	7.7%	3.
2300 General Administration	4.	1,189,681	323,635	318,148	1,382	6,127	2,237,893	1,838,973	2,163,439	-15.0%	4.
2400 School Administration	5.	8,791,814	2,542,737	73,175	76,243	9,427	11,916,135	11,493,396	10,765,052	6.8%	5.
2500 Central Services	6.	1,737,679	522,163	1,044,365	244,187	67,537	4,757,160	3,615,931	3,475,380	4.0%	6.
2600 Operation & Maintenance of Plant	7.	7,326,977	2,234,061	9,984,750	6,155,939	12,754	29,588,885	25,714,481	23,320,376	10.3%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	243,114	76,904	43,950	197,463	6,935	559,782	568,366	516,816	10.0%	9.
610 School-Sponsored Cocurricular Activities	10.	264,371	51,559	1,797	0	0	414,177	317,727	308,534	3.0%	10.
620 School-Sponsored Athletics	11.	1,368,352	255,357	234,213	5,151	0	2,004,807	1,863,073	1,845,996	0.9%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	1,333	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	83,730,561	24,457,212	12,818,400	7,227,833	184,120	139,271,003	128,418,126	121,413,198	5.8%	14.
200 and 300 Special Education											
1000 Instruction	15.	11,155,292	3,338,691	90,403	2,919	0	16,775,670	14,587,305	14,424,606	1.1%	15.
2000 Support Services											
2100 Students	16.	6,423,879	1,694,563	1,120,741	0	0	9,718,828	9,239,183	8,694,848	6.3%	16.
2200 Instructional Staff	17.	748,840	191,906	26,365	2,753	206,108	1,380,022	1,175,972	1,071,849	9.7%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	16,000	3,216	0	0	0	21,976	19,216	21,049	-8.7%	19.
2500 Central Services	20.	0	0	9,990	0	0	38,277	9,990	7,271	37.4%	20.
2600 Operation & Maintenance of Plant	21.	0	0	1,612	0	0	1,102	1,612	696	131.6%	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.	18,344,011	5,228,376	1,249,111	5,672	206,108	27,935,875	25,033,278	24,220,319	3.4%	24.
400 Pupil Transportation	25.	3,653,901	1,132,043	1,841,618	1,215,756	460	8,047,007	7,843,778	6,922,698	13.3%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	5,452,677	1,591,581	253,650	84,084	179	7,382,169	7,382,171	7,382,169	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	0	825		825	450	83.3%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	73,770	24,241	121,344	951	0		220,306	220,680	-0.2%	28.
Subtotal (lines 27 and 28)	29.	73,770	24,241	121,344	951	825	221,129	221,131	221,130	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.	823,192	127,106	0	0	0	950,298	950,298	880,434	7.9%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	112,078,112	32,560,559	16,284,123	8,534,296	391,692	183,807,481	169,848,782	161,039,948	5.5%	32.

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.	17,727,131											
Interest Income and Other Revenues	2.	234,440											
Total Revenues (lines 1 and 2)	3.	17,961,571											
Expenditures													
1000 Instruction	4.		9,764,470	2,421,528	0	0	0	0	30,867,316	12,185,998	6,420,928	89.8%	
2100 Support Services - Students	5.		792,714	172,699	0	0	0	0	428,396	965,413	155,995	518.9%	
2200 Support Services - Instructional Staff	6.		283,445	66,060	0	0	0	0	225,844	349,505	139,702	150.2%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0	0	0.0%	
3300 Community Services Operations	9.		112,794	23,009	0				43,478	135,803	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.		10,953,423	2,683,296	0	0	0	0	31,565,034	13,636,719	6,716,625	103.0%	
Total Classroom Site Fund	13.	13,749,959	17,961,571	10,953,423	2,683,296	0	0	0	31,565,034	13,636,719	6,716,625	103.0%	18,074,811

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	2,423,344	1,307,839	2,727,481	53,065	0	2,216,852	12,613,143	8,728,581	7,211,926	21.0%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	4,334,289		6,986,076			3,200	15,512,117	11,323,565	8,138,218	39.1%
1000 Instruction		0	4,334,289		6,986,076			3,200	15,512,117	11,323,565	8,138,218	39.1%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	276,019	27,343	240,688			0	1,789,824	544,050	435,101	25.0%
2300, 2400, 2500, 2900 Administration	4.	202,999		1,618,919	1,069,964		0	72,152	5,758,012	2,964,034	2,498,916	18.6%
2600 Operation & Maintenance of Plant	5.	0		0	923,418			12,790	1,099,083	936,208	731,658	28.0%
2700 Student Transportation	6.	0		155,021	176,290			2,586	400,000	333,897	392,503	-14.9%
3000 Operation of Noninstructional Services	7.	0		1,360	11,947			0	31,782	13,307	20,313	-34.5%
4000 Facilities Acquisition and Construction	8.	0		0	506			3,448,152	5,134,641	3,448,658	3,232,292	6.7%
5000 Debt Service	9.					129,178	0		0	129,178	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	202,999	4,610,308	1,802,643	9,408,889	129,178	0	3,538,880	29,725,459	19,692,897	15,449,001	27.5%

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

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

Budget Actual

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	29,725,459	19,692,898	57,806,208	35,731,049	0	0	3,317,376	2,428,013
6150 Classified Salaries	2.	0	0	218,341	164,843	0	0	0	0
6200 Employee Benefits	3.	0	0	61,176	46,454	0	0	0	0
6450 Construction Services	4.	4,321,700	3,437,592	44,820,358	33,290,366	0	0	3,317,376	2,428,013
6655 Short-term Noninstructional Software Subscription	5.		1,802,643		2,431		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	9,394,114	2,553,149	377,112	376,775	0	0	0	0
673X Vehicles	9.	241,171	230,365	987,379	559,645	0	0	0	0
673X Technology-Related Hardware and Software	10.	10,670,769	6,625,375	2,754	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0	129,178	0	0	0	0	0	0
6841, 6842, 6843, 6850 Interest	12.	0	0	9,500	15,000	0	0	0	0
Total (lines 2-12)	13.	24,627,754	14,778,302	46,476,620	34,455,514	0	0	3,317,376	2,428,013
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	4,321,700	3,437,592	17,168,127	3,592,797			0	0
New Construction	15.	0	11,340,710	28,019,234	29,697,569	0	0	3,317,376	2,428,013
Other	16.	20,306,054	0	1,289,259	1,165,148	0	0	0	0
Total (lines 14-16)	17.	24,627,754	14,778,302	46,476,620	34,455,514	0	0	3,317,376	2,428,013

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	79,196,919
Buildings and Improvements	753,652,160
Furniture, Equipment, Vehicles, and Technology	34,131,274
Construction in Progress	33,811,687
Total	900,792,040

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS	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	
100-130 ESEA Title I - Helping Disadvantaged Children	(66,835)	2,315,233	(265,934)	3,530,338	2,460,799	(478,335)	
140-150 ESEA Title II - Prof. Development and Technology	(2,656)	379,017	(89,135)	568,284	518,353	(231,127)	
160 ESEA Title IV - 21st Century Schools	(291,131)	861,242	(90,740)	1,111,275	719,552	(240,181)	
170-180 ESEA Title V - Promote Informed Parent Choice	0	0	0	0	0	0	
190 ESEA Title III - Limited English & Immigrant Students	(91,587)	200,065	(16,035)	169,236	133,985	(41,542)	
200 ESEA Title VII - Indian Education	(85,761)	128,553	0	104,682	91,026	(48,234)	
210 ESEA Title VI - Flexibility and Accountability	0	0	0	0	0	0	
220 IDEA Part B	(464,979)	5,268,635	(224,000)	7,015,640	5,686,141	(1,106,485)	
230 Johnson-O'Malley	(10,515)	24,878	(2,083)	30,594	13,390	(1,110)	
240 Workforce Investment Act	0	0	0	0	0	0	
250 AEA-Adult Education	0	0	0	0	0	0	
260-270 Vocational Education - Basic Grants	(28,711)	332,464	(10,000)	451,492	364,876	(71,123)	
280 ESEA Title X - Homeless Education	0	0	0	0	0	0	
290 Medicaid Reimbursement	3,801,809	1,413,488	0	4,085,911	2,591,042	2,624,255	Yes
349 National Forest Fees	0	0	0	0	0	0	No
353 Taylor Grazing Fees	0	0	0	0	0	0	No
374 E-Rate	1,825,809	474,069	0	1,000,000	86,657	2,213,221	
378 Impact Aid	0	0	0	0	0	0	No
300-399 Other Federal Projects	(146,163)	9,014,588	(8,159)	20,622,583	9,765,096	(904,830)	No
699 Federal Impact Aid (Construction)	0	0	0	0	0	0	
Total Federal Project Funds (lines 1-20)	4,439,280	20,412,232	(706,086)	38,690,035	22,430,917	1,714,509	
Total COVID-19 Federal Relief Funds included in lines above	(570,207)	9,172,590	(770)		9,934,839	(1,133,226)	

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	265,934
2.	0	89,135
3.	0	90,740
4.	0	0
5.	0	16,035
6.	0	0
7.	0	0
8.	0	224,000
9.	0	2,083
10.	0	0
11.	0	0
12.	0	10,000
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	8,159
20.	0	0
22.	0	770

STATE PROJECTS							
400 Vocational Education	0	115,970	0	118,166	115,970	0	
410 Early Childhood Block Grant	0	0	0	0	0	0	
420 Ext. School Yr. - Pupils with Disabilities	0	0	0	0	0	0	
425 Adult Basic Education	0	0	0	0	0	0	
430 Chemical Abuse Prevention Programs	0	0	0	0	0	0	
435 Academic Contests	12,933	0	0	0	0	12,933	
450 Gifted Education	0	0	0	0	0	0	
456 College Credit Exam Incentives	279,734	364,350	0	101,237	191,056	453,028	
457 Results-based Funding	4,967,701	2,465,404	0	7,170,502	1,701,880	5,731,225	
460 Environmental Special Plate	0	0	0	0	0	0	
465-499 Other State Projects	(42,475)	69,478	0	445,187	276,828	(249,825)	No
Total State Project Funds (lines 23-33)	5,217,893	3,015,202	0	7,835,092	2,285,734	5,947,361	
Total Federal and State Projects (lines 21 and 34)	9,657,173	23,427,434	(706,086)	46,525,127	24,716,651	7,661,870	

	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.

OTHER FUNDS	FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES		ENDING FUND BALANCE			
			ACTUAL	ACTUAL		INCLUDING TRANSFERS	EXPENDITURES	
							BUDGET	ACTUAL
020 Instructional Improvement	552,062	1,870,745		1,501,112	1,161,879	1,260,928		
050 County, City, and Town Grants	0	0	0	0	0	0		
071 English Language Learner (1)	0	0	0	0	0	0		
072 Compensatory Instruction (1)	0	0	0	0	0	0		
500 School Plant	7,437,736	382,318	171,418	7,100,000	5,137	7,986,335		
515 Civic Center	7,424,176	783,736	0	7,424,176	1,565,056	6,642,856		
520 Community School	3,671,924	7,558,161	0	8,217,050	6,704,961	4,525,124		
525 Auxiliary Operations	3,936,288	2,610,745	0	2,547,934	2,754,834	3,792,199		
526 Extracurricular Activities Fees Tax Credit	4,540,873	2,090,707	0	3,146,126	2,342,122	4,289,458		
530 Gifts and Donations	1,845,596	1,609,726	1,650	1,200,000	1,451,201	2,005,771		
535 Career & Technical Education Projects	0	0	0	0	0	0		
540 Fingerprint	18,338	3,399	0	18,000	21,332	405		
545 School Opening	0	0	0	0	0	0		
550 Insurance Proceeds	1,294,047	56,060	334,640	1,200,000	0	1,684,747		
555 Textbooks	624,214	63,350	0	550,000	14,452	673,112		
565 Litigation Recovery	242,327	41,464	0	64,000	0	283,791		
570 Indirect Costs	6,670,392	82,249	1,893,962	5,800,000	3,098,979	5,547,624		
575 Unemployment Insurance	1,001	17	0	900	0	1,018		
580 Teacherage	0	0	0	0	0	0		
585 Insurance Refund	194,309	3,346	0	190,000	0	197,655		
590 Grants and Gifts to Teachers	0	0	0	0	0	0		
595 Advertisement	17,410	94	0	17,600	8,003	9,501		
596 Career Technical Education	2,368,821	1,782,878	0	4,609,459	1,866,616	2,285,083		
597 Arizona Industry Credentials Incentive	0	60,053	0	81,889	60,053	0		
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0		
650 Gifts and Donations—Capital	54,303	15,563	0	0	2,087	67,779		
660 Condemnation	0	0	0	0	0	0		
665 Energy and Water Savings	2,660,688	1,475,182	2,447,256	5,000,000	4,442,590	2,140,536		
686 Emergency Deficiencies Correction	0	0	0	0	0	0		
691 Building Renewal Grant	62,215	606,043	0	1,613,521	1,253,743	(585,485)		
695 New School Facilities	0	0	0	0	0	0		
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0		
750 Permanent Funds	0	0	0	0	0	0		
800-849 Trust and Custodial Funds	0	0	0	0	0	0		
850 Student Activities	2,035,787	2,350,480		1,590,000	2,365,748	2,020,519		
855 Employee Insurance Program Withholdings	0	0	0	0	0	0		
865 State Income Tax Withholdings	0	0	0	0	0	0		

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	550,317	1,151,986
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	950,795	9,893
Total Expenditures (lines 1-4)	1,501,112	1,161,879
Total Expenditures from accounting data		1,161,879

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		19,873
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		40,180
Career exploration		0
Total Expenditures (lines 1-5)	81,889	60,053
Total Expenditures from accounting data		60,053

OTHER FINANCING SOURCES INCLUDING	OTHER FINANCING USES INCLUDING
TRANSFERS-IN	TRANSFERS-OUT
5000	6900
1. 0	0
2. 0	0
3. 0	0
4. 0	0
5. 171,418	0
6. 0	0
7. 0	0
8. 0	0
9. 0	0
10. 1,650	0
11. 0	0
12. 0	0
13. 0	0
14. 334,640	0
15. 0	0
16. 0	0
17. 1,893,962	0
18. 0	0
19. 0	0
20. 0	0
21. 0	0
22. 0	0
23. 0	0
24. 0	0
25. 0	0
26. 0	0
27. 0	0
28. 2,447,256	0
29. 0	0
30. 0	0
31. 0	0
32. 0	0
33. 0	0
34. 0	0
35. 0	0
36. 0	0
37. 0	0

DISTRICT NAME Scottsdale Unified School District

COUNTY Maricopa

CTDS NUMBER 070248000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	284,682,500	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	(18,941,250)	3.
4. Bonds Outstanding, June 30, 2023	265,741,250	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	6,708,326,255	Tax Rate	2.4454
b. Secondary	10,303,894,208	Tax Rate	0.9312
2. Number of Schools			30
3. Actual Days in Session			180
4. Area of School District (Square Miles)			112

(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)	119,898,749
2. Classroom Supplies (Function 1000, Object Code 6600)	7,010,134
3. Administration (Functions 2300, 2400, 2500, & 2900)	22,996,049
4. Support Services—Students (Function 2100)	26,152,697
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	61,028,720
6. Total Current Expenditures	237,086,349
7. Total Current Expenditures from Federal Funds, excluding those funds	22,160,646
8. Total Current Expenditures from State and Local Funds, including those	214,925,703

E. Other long-term debt

1. Other Principal (object 6832)	3,890,607
2. Other Interest (object 6842)	265,057
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	26,701
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	713
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	Yes

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

0

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

67,803

H. Cash and Investments held at June 30, 2023

1. Sinking funds	0
2. Bond funds	56,690,555
3. Other funds, except for any employee retirement funds	147,692,872

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

1. Average salary of all teachers employed in FY 2023	62,624
2. Average salary of all teachers employed in FY 2022	57,880
3. Increase in average teacher salary from prior year	4,744
4. Percentage increase	0

Comments on Average Salary Calculation (Optional):

[Empty box for comments]

Check this box if your d

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

1. Substitute Teachers (Functions 1000 & 2213)	2,992,354	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	71,896,533	1,239.0
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	17,816,361	168.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	53,817,930	1,071.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	4,717,990	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	0	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	4,938,102	
6. Other Certified Staff (All Functions)	23,877,496	

Salaries	FTE
2,992,354	
71,896,533	1,239.0
17,816,361	168.0
53,817,930	1,071.0
4,717,990	
0	
4,938,102	
23,877,496	

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)	No

Total Certified Salary Payments from accounting data

108,422,475

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

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	5	32	85	111	109	132	138	181	168	75	60	80	81	1,257
2. Verbal Reasoning	5	22	41	79	90	82	112	121	98	79	72	77	62	940
3. Nonverbal Reasoning	32	40	72	108	116	143	146	153	138	132	126	116	105	1,427
4. Total Duplicated Enrollment (lines 1-3)	42	94	198	298	315	357	396	455	404	286	258	273	248	3,624

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	24,219,295	22,441,123
2. Gifted Education	3,629,854	2,520,894
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	86,726	71,261
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	27,935,875	25,033,278
10. IEP required pupil transportation costs coded within Program 400	0	340,557

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 2,462,685
9-12	\$ 58,209
Total	\$ 2,520,894

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 72,650	126,449
2. Federal Audit Expenditures - All Funds	6330 0	0

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\UGAs (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
2,164,713	0		2,164,713
0	0		0
0	0		0
2,164,713	0	0	2,164,713

(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	88,417,710	24,769,123	5,727,103	7,024,658	7,629,940	68,373				920,002	6,232	134,563,141
2000 Support Services												
2100 Students	17,571,450	4,821,008	3,074,408	321,447	164,550	32,129				332,308	0	26,317,300
2200 Instructional Staff	8,325,031	2,311,537	662,773	668,454	176,049	249,180				8,402	1,079	12,402,505
2300 General Administration	1,567,354	430,353	404,288	63,026	7,042	61,378	0			0	0	2,533,441
2400 School Administration	9,138,166	2,629,427	121,551	155,061	529,135	14,693				2,531	0	12,590,564
2500, 2900 Central Services, Other	3,720,336	1,093,337	1,829,758	1,992,186	871,697	363,339		0		10,597	26,586	9,907,836
2600 Operation and Maintenance of Plant	9,251,362	2,796,748	11,481,989	6,197,380	927,114	18,952				1,930	0	30,675,475
2700 Student Transportation	3,720,895	1,145,595	2,762,981	1,389,886	735,934	460				362		9,756,113
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,832,371	1,138,160	254,103	4,477,168	592,351	3,199				10,373	0	10,307,725
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											7,033,133	7,033,133
3400 Bookstore Operations	281,452	84,149	17,488	1,360	0	0				0	0	384,449
Total (lines 1-12)	145,826,127	41,219,437	26,336,442	22,290,626	11,633,812	811,703	0	0	1,286,505	7,067,030	256,471,682	
From Federal Funds	10,111,003	2,478,509	7,049,406	5,964,227	270,272	530	0	530	50,467	866,681	26,791,095	
From State and Local Sources	135,715,124	38,740,928	19,287,036	16,326,399	11,363,540	811,173	0	0	1,236,038	6,200,349	229,680,587	
4000 Facilities Acquisition and Construction	0	0	42,147,536	0	506	0				0	0	42,148,042
5000 Debt Service							21,739,993	12,986,821		0	0	34,726,814

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)	64,683,704	2,435,602	836,702	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	7,687,975	340,798	73,867	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,330,180	24,231	3,450	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	5,263,290	66,560	54,396	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,569,209	39,298	231,797	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,900,532
7. Number of FTE-Certified Teachers	1,332
8. Number of FTE-Contract Teachers	33

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

1. 6410-6411 Utility Services	2,033,724
2. 6620-6629 Energy	4,684,804

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	146,576
2. ESEA Title IV - 21st Century Community Learning Centers	714,666
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6,700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	35,430	7,023,024	7,058,454
4. Total (lines 1-3)	35,430	7,023,024	7,058,454

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	506
4. Total (lines 1-3)	506
5. 6450 Construction	40,288,733

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

1. 6340 Technical Services	663,490
2. 6432 Technology-Related Repairs and Maintenance	297,392
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	911,673
5. 6641-43 Software reported in library books, textbooks, or instructional aids	5,925,539
6. 6650 and 6655 Supplies--Technology-Related and Short-term noninstructional software subscriptions	2,099,333
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	5,943,511
8. Subtotal (Lines 1-7)	15,840,938
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	951,444
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	27,414

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

1. 2210 Improvement of Instruction	6,773,105
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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	
Current Expenditures from COVID-19 federal relief funds												
1000 Instruction	1.	3,072,165	700,808	325,545	761,947	31,246	0		0	0	0	4,891,711
2100, 2200 Student Support Services	2.	2,392,784	582,200	379,028	60,177	46,663	0		710	0	0	3,461,562
2300, 2500, 2900 Other Support Services	3.	96,782	25,998	26,734	4,826	0	0	0	0	0	0	154,340
2400 School Administration	4.	67,987	14,572	0	0	0	0		0	0	0	82,559
2600 Operation and Maintenance of Plant	5.	164,964	39,961	885,995	0	0	0		0	0	0	1,090,920
2700 Student Transportation	6.	40,188	8,213	0	0	0	0		0	0	0	48,401
3100 Food Service Operations	7.	43,626	8,479	0	0	0	0		0	0	0	52,105
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	118,691	118,691
3400 Bookstore Operations	10.	3,500	717	0	0	0	0		0	0	0	4,217
Other	11.	(1)	(1)	30,334	0	(1)	0	0	0	0	0	30,331
Total (lines 1-12)	12.	5,881,995	1,380,947	1,647,636	826,950	77,908	0	0	710	0	118,691	9,934,837

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	875	875
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	8,157	3,421
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	33,971	6,535
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	532,043	532,043
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	0
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	770

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	30,333
2. Programs 100-630, All functions, Object 67XX	77,908

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)	2,039,036	1,810,614	157,608	70,814	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	8,428,713	4,474,684	2,122,234	1,738,529	93,266
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	19,039,754	0	5,114,266	5,442,978	8,482,510
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	97,955	0	0	31,925	66,030
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	9,652,858	9,652,858	0	0	0
6. Other COVID-19 Federal Relief Funds	5,788,453	1,176,860	195,283	2,651,361	1,764,949
7. Total	45,046,769	17,115,016	7,589,391	9,935,607	10,406,755

Total FY 2023 expenditures + other financing uses **9,935,607**

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

	Funds													Total all funds	
	General Fund*			Capital Projects Fund			Special Revenue Funds								
	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 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	
Prior year ending fund balance															
1. Ending fund balance reported in FY 2022 AFR	15,366,574	25,984,979	23,400,009	0	51,113,219	1,317,375	2,742,563	13,749,959	5,855,364	30,241,848	28,506,468	0	0	47,194,032	245,472,390
Current year ending fund balance															
2. Total FY 2023 ending fund balance	14,136,389	21,074,688	21,928,452	0	15,382,170	910,228	1,555,099	18,074,811	5,037,615	30,624,203	29,113,510	0	0	45,889,657	203,726,822
FY 2023 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2024 to support budgeted spending	14,136,389	21,074,688	9,339,823	0	15,382,170	910,228	1,555,099	5,000,000	5,037,615	0	29,113,510	0	0	1,455,923	73,891,935
3.d Maintained for debt retirement after FY 2024															
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 FY 2024	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	0	0	12,588,629	0	0	0	0	13,074,811	0	30,624,203	0	0	0	44,433,734	44,433,734
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	14,136,389	21,074,688	21,928,452	0	15,382,170	910,228	1,555,099	18,074,811	5,037,615	30,624,203	29,113,510	0	0	45,889,657	203,726,822

*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	DB-R

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 and District met to determine minimum/maximum standards. The policy was developed as guidance with the understanding the district would work to bring down the balances annually, if they exceeded the maximum threshold.

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

001, 010, 020, 290, 515, 520, 570, 610, 611

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

CSF - 010 - Performance pay is paid the following FY., Bond, Adjacent Ways, Debt Service, Internal Services

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
8%	of the District's	This percentage applies to 001 only. The minimum is \$A, M & O - (001) Minimum Carryforward = four percent (4%) of revised budget; Maximum Carryforward = eight percent (8%) of revised budget. B. Classroom Site - (011, 012, 013) Minimum Carryforward = ten percent (10%) of revised.

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
14,704,598	14,136,393

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 District will review the fund balances on an annual basis to bring the fund balances into alignment as stated in DB-R.

I certify that the Annual Financial Report of Scottsdale Unified School District, Maricopa County, for fiscal year 2023 was approved by the Governing Board on October 3, 2023, and that the complete Annual Financial Report may be reviewed by contacting Lisa Martinez at the District Office, telephone (480)484-6249, during normal business hours.

Avg. Daily Membership	2022	2023
Attending	20,438.1550	20,103.7600

2023 Tax Rates:	Primary	Secondary
	2.4454	0.9312

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				139,271,003	128,418,126		
Special Education				27,935,875	25,033,278		
Pupil Transportation				8,047,007	7,843,778		
Desegregation				7,382,169	7,382,171		
Dropout Prevention Programs				221,129	221,131		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				950,298	950,298		
Maintenance and Operation Total	15,366,574	171,065,853	(2,447,256)	183,807,481	169,848,782	14,136,389	Yes
Classroom Site Funds	13,749,959	17,961,571		31,565,034	13,636,719	18,074,811	
Instructional Improvement	552,062	1,870,745		1,501,112	1,161,879	1,260,928	
Unrestricted Capital Outlay	25,984,979	14,782,606	0	29,725,459	19,692,897	21,074,688	Yes
Adjacent Ways	1,317,375	2,020,866	0	3,317,376	2,428,013	910,228	
Bond Building	51,113,219	0	0	57,806,208	35,731,049	15,382,170	
Other Capital Funds	2,660,688	1,475,182	2,447,256	5,000,000	4,442,590	2,140,536	
New School Facilities	0	0	0	0	0	0	
Federal Projects	4,439,280	20,412,232	(706,086)	38,690,035	22,430,917	1,714,509	
State Projects	5,217,893	3,015,202	0	7,835,092	2,285,734	5,947,361	
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	7,437,736	382,318	171,418	7,100,000	5,137	7,986,335	Yes
Food Service	6,911,445	10,939,193	(1,187,876)	12,500,000	10,007,249	6,655,513	
Civic Center	7,424,176	783,736	0	7,424,176	1,565,056	6,642,856	
Community School	3,671,924	7,558,161	0	8,217,050	6,704,961	4,525,124	
Auxiliary Operations	3,936,288	2,610,745	0	2,547,934	2,754,834	3,792,199	Yes
Extracurricular Activities Fees	4,540,873	2,090,707	0	3,146,126	2,342,122	4,289,458	
Gifts and Donations	1,899,899	1,625,289	1,650	1,200,000	1,453,288	2,073,550	No
Career & Technical Education Projects	0	0	0	0	0	0	
Fingerprint	18,338	3,399	0	18,000	21,332	405	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	1,294,047	56,060	334,640	1,200,000	0	1,684,747	Yes
Textbooks	624,214	63,350	0	550,000	14,452	673,112	
Litigation Recovery	242,327	41,464	0	64,000	0	283,791	Yes
Indirect Costs	6,670,392	82,249	1,893,962	5,800,000	3,098,979	5,547,624	Yes
Unemployment Insurance	1,001	17	0	900	0	1,018	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	194,309	3,346	0	190,000	0	197,655	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	17,410	94	0	17,600	8,003	9,501	Yes
Career Technical Education	2,368,821	1,782,878	0	4,609,459	1,866,616	2,285,083	
Arizona Industry Credentials Incentive	0	60,053	0	81,889	60,053	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	28,506,468	31,154,179	0	32,417,210	30,547,137	29,113,510	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	62,215	606,043	0	1,613,521	1,253,743	(585,485)	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	2,035,787	2,350,480	0	1,590,000	2,365,748	2,020,519	
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	19,660	(19,612)	0	0	0	48	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	406	743	0	0	0	1,149	
Self-Insurance	45,753,813	21,056,146	0	45,066,624	22,376,225	44,433,734	
Intergovernmental Agreements	1,401,240	423,930	0	937,025	428,282	1,396,888	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	38,979	67,031	0	100,255	46,975	59,035	

- Additional fund balance reserve information**
(See Fund Balance Reserve tab for more detail)
- (1) The District has a process or policy to establish a targeted fund balance reserve for FY 2023.
 - (2) The District's targeted fund balance reserve for FY 2023 was: 14,704,598
 - (3) The District's actual fund balance reserve for FY 2023 was: 14,136,393
 - (4) District's fund balance reserve does not meet its targeted fund t