



# **FY 2023-2024 Public Report on Capital**

# CAPITAL FUNDS DEFINITIONS

## **Fund 610 – District Additional Assistance (State and Local)**

Accounts for transactions relating to the acquisition of items by purchase, lease-purchase, or lease as prescribed by A.R.S. § 15-903(C).

## **Fund 620 – Adjacent Ways (Local)**

Accounts for transactions relating to special assessments to finance the improvement of public ways adjacent to school property, in accordance with A.R.S. § 15-995.

## **Fund 630 – Bond Building (Local)**

Accounts for proceeds from district bond issues that are expended on the acquisition or lease of sites, construction or renovation of school buildings, improving school grounds, purchasing pupil transportation vehicles , or paying of existing bonded indebtedness in accordance with A.R.S. § 15-491(A)(3).

# CAPITAL FUNDS DEFINITIONS (continued)

## **Fund 650 – Gifts and Donations (Local)**

Accounts for gifts and donation to be expended for capital acquisitions. A.R.S. § 15-341(A)(14).

## **Fund 686 – Emergency Deficiencies (State)**

Accounts for monies awarded for an emergency or a serious need for materials, services or construction, or expenses in excess of the school district's adopted budget for the current fiscal year that seriously threatens the functioning of the school district, the preservation or protection of property or public health, welfare or safety. A.R.S. § 15-2022.

## **Fund 691 – Building Renewal Grant**

Accounts for monies awarded from the Arizona School Facilities Board to be used for the purpose of maintaining the adequacy of existing school facilities as prescribed by A.R.S. § 15-2032.

## **Fund 695 – New School Facilities (State)**

Accounts for monies received from the Arizona School Facilities Board to be used for constructing new school facilities and purchasing land for new school sites as prescribed by A.R.S. § 15-2041.

# FY2023-2024 CAPITAL FUNDING STATUS

Fund	Description	Fund Balance July 1, 2023	Revenues FY2023-2024	Expenditures FY2023-2024	Fund Balance June 30, 2024
610	Unrestricted Capital (DAA)	\$592,356	\$2,513,907	*\$3,106,263	\$ -
620	Adjacent Ways	\$1,125,680	\$1,774,848	**\$31,138	\$2,869,390
630	Bond Building	\$17,799,841	\$3,288,462	***\$3,373,766	\$17,714,537
650	Capital Gifts/Donations	\$ -	\$ -	\$ -	\$ -
686	Emergency Deficiencies	\$ -	\$ -	\$ -	\$ -
691	Building Renewal Grants	\$(68,881)	\$418,172	****\$741,384	\$(392,093)
695	SFB - New Schools	\$0	\$332,883	*****\$1,227,974	\$(895,091)
Totals		\$19,448,996	\$5,458,908	\$8,252,615	\$16,655,289

\*Ties out to slide 6

\*\* Ties out to slide 7

\*\*\*Ties out to slide 9

\*\*\*\* Ties out to slide 22

\*\*\*\*\*Ties out to slide 23



# Use of State-provided Capital (Fund 610)

## Fiscal Year Ending June 30, 2024

### Technology

Classroom carts  
Classroom computers and monitors  
Classroom headsets  
Classroom printers  
Classroom TVs  
Connectivity equipment  
Document cameras  
Help desk and support software  
HR management software  
Laptops  
Marquee for District  
Network upgrades  
Safety horns/speakers  
Scanners  
Security access management  
Security Informacast  
Software and annual Licenses  
Staff devices and docking  
Student information system  
Textbook tracker software  
Video wall  
Website management  
Wireless connectivity

### Vehicles

Ordered, but not received due to lead times

### Textbooks

Wonders - Reading, Literature, and Dual Language  
Reading Horizons - Special Education  
Various for additional growth and replacement

### Instructional Aids

Various instructional aids to support adopted curriculum  
Including physical education, music, science, and others

### Furniture/Equipment

Classroom furniture  
Extra curricular sports equipment  
Food Service vending cart  
Health office equipment  
HVAC repair equipment  
Kiln  
Laminator  
Maintenance equipment  
Office furniture  
Safety equipment  
Transportation equipment  
Vehicle ladder rack  
Water fountain replacements

### Construction Services

HVAC repair and replacement  
Land purchase appraisals  
Roof upgrade - 1910 Building  
Transportation facility-Preliminary architectural analysis

# Use of State-provided District Additional Assistance (Fund 610) during the fiscal year ending June 30, 2024

Description	Liberty	Estrella	Rainbow	Westar	Freedom	Las Brisas	Blue Horizons	District	Totals	% of Totl.
Technology	\$2,125	\$2,383	\$1,193	\$40,425	\$3,652	\$8,197	\$1,054	\$404,842	\$463,871	15%
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-%
Instructional Aides	\$172	\$486	\$8,802	\$4,526	\$3,055	\$2,681	\$8,596	\$1,487,747	\$1,516,065	49%
Furniture/Equipment	\$ -	\$9,625	\$248,598	\$56,237	\$13,920	\$46,706	\$3,197	\$21,088	\$399,370	13%
Maintenance/Construction	\$53,592	\$35,313	\$27,084	\$234,468	\$212,142	\$1,110	\$ -	\$38,733	\$602,442	19%
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$124,515	\$124,515	4%
Totals	\$55,889	\$47,807	\$285,677	\$335,656	\$232,769	\$58,694	\$12,847	\$2,076,925	*\$3,106,263	100%

# Use of Adjacent Ways (Fund 620)

## Fiscal Year Ending June 30, 2024

<u>Fund 620 Description</u>	<u>Liberty</u>	<u>Total Project Expense</u>
Topographic Survey and Engineering Design for Liberty School Road Improvements	\$ **31,138	\$ 31,138



# BOND EXPENDITURES TO CAPITAL IMPROVEMENT PLAN

## COMPARISON - BOND EXPENDITURES TO PROPOSED / PUBLISHED CAPITAL IMPROVEMENT PLAN ( as of June 30, 2024)

NON- ADMINISTRATIVE	PLAN	ACTUALS	Variance
Constructing (including new build), remodel, renovate and improve school facilities, buildings, and grounds and other school resources (including supplying and upgrading safety and security, technology, furniture, and equipment)	\$40,480,500	\$22,932,825	\$17,547,675
Pupil transportation vehicles (including supplying and upgrading safety and security, transportation, technology, and equipment)	\$2,419,500	\$1,696,019	\$723,481
Subtotal:	\$42,900,000	\$24,628,845	\$18,271,155
ADMINISTRATIVE			
Construct, remodel, renovate, and improve transportation facilities (including supplying and upgrading safety and security, technology, furniture, and equipment)	\$6,900,000	\$155,010	\$6,877,668
Subtotal:	\$6,900,000	\$155,010	\$6,877,668
OTHER (Bond Premiums)	\$0	\$83,199	(\$83,199)
Remaining Balance as of June 30, 2024	\$49,800,000	\$24,783,855	\$25,016,145



# Use of Bond Proceeds (Fund 630)

## Fiscal Year Ending June 30, 2024

Description	Liberty	Estrella	Rainbow	Westar	Freedom	Las Brisas	Blue Horizons	Districtwide	Totals
Constructing and Renovating School Facilities	\$25,790	\$221,339	\$426,014	\$73,169	\$222,177	\$128,119	\$16,550	\$472,036	\$1,585,194
Technology, Furniture, and Equipment	\$ -	\$85,199	\$39,253	\$51,113	\$25,951	\$32,253	\$43,659	\$107,251	\$384,679
Purchase Pupil Transportation Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$503,162	\$503,162
Improvements to Buildings and School Grounds	\$1,344	\$61,315	\$82,366	\$166,888	\$123,414	\$16,684	\$ -	\$431,586	\$883,597
Constructing and Renovating Transportation Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$17,135	\$17,135
Totals	\$27,134	\$367,853	\$547,633	\$291,170	\$371,542	\$177,056	\$60,209	\$1,531,170	***\$3,373,767

# Las Brisas



# Las Brisas





# Las Brisas





# Rainbow



# Rainbow





# Estrella



# Estrella

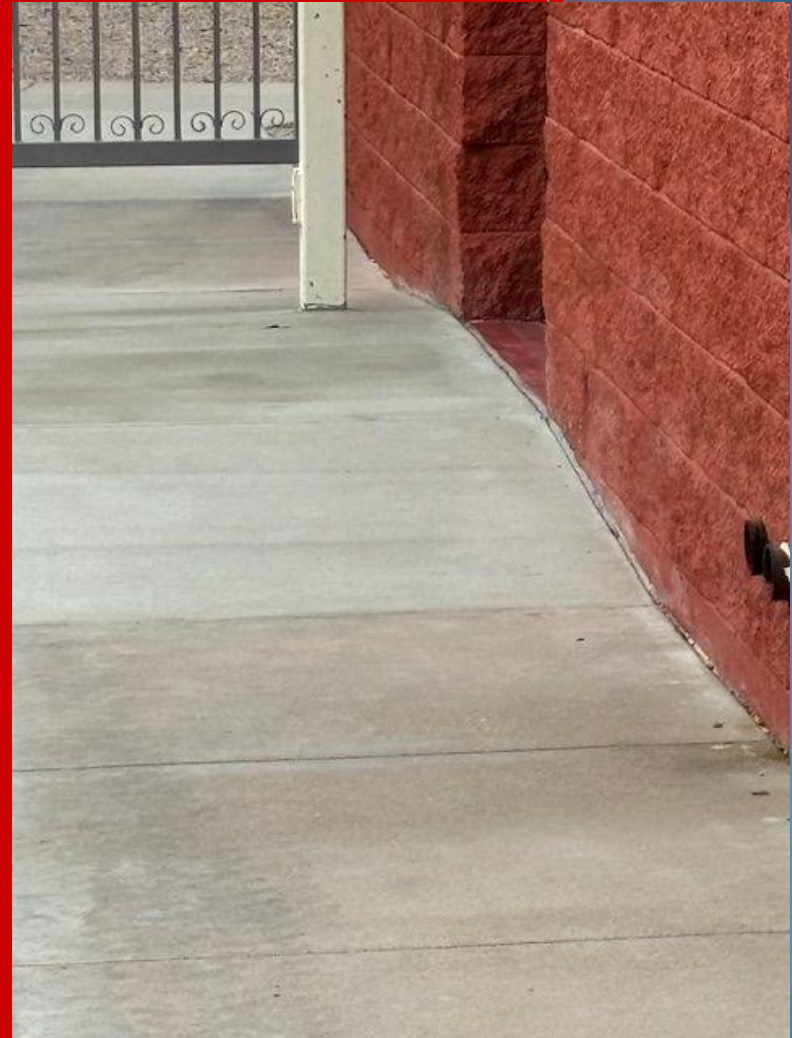




# Estrella



# Estrella





# Freedom

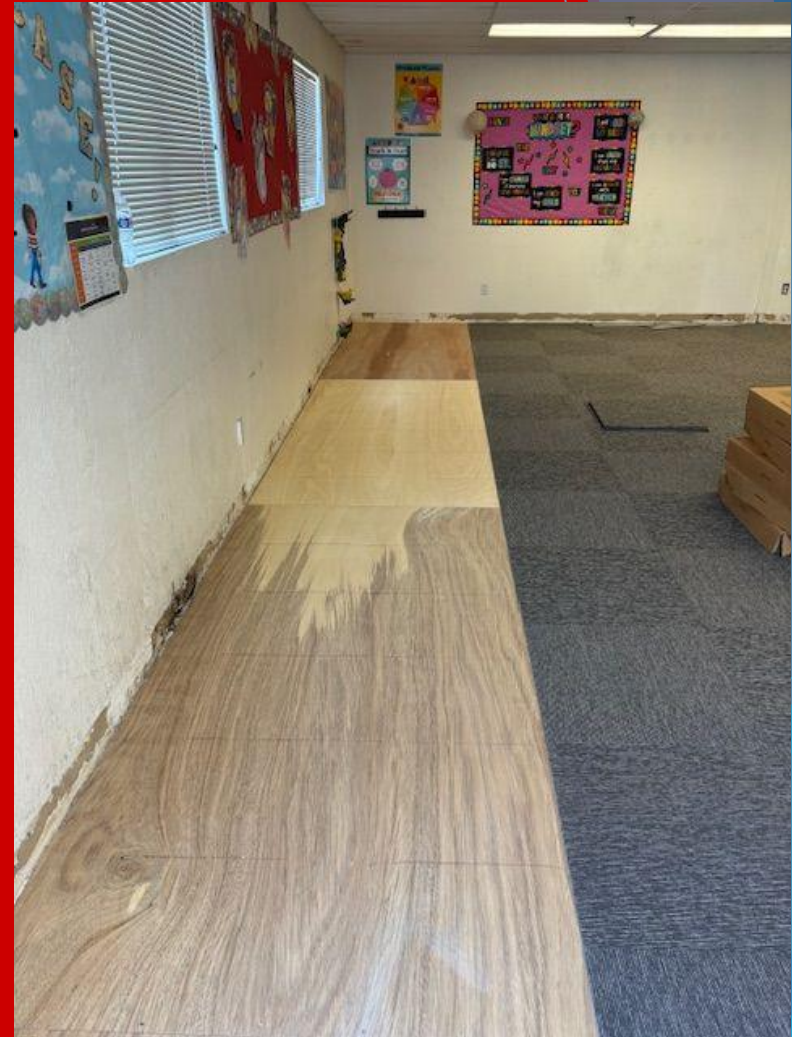


# Freedom





# Freedom



# Use of Building Renewal Grant (Fund 691) Fiscal Year Ending June 30, 2024

Fund 691 Description	Estrella	Rainbow	Westar	Freedom	Total Proj Exp
HVAC Replacement Projects	\$164,370	\$278,750	\$158,478	\$139,786	****\$741,384
Totals	\$164,370	\$278,750	\$158,478	\$139,786	\$741,384



# Use of SFB New School Facilities (Fund 695) Fiscal Year Ending June 30, 2024

<u>Fund 695 Description</u>	<u>Loretta Zumbro</u>	<u>Total Project Expense</u>
Construction of New School (toward land purchase)	\$1,227,974	*****\$1,227,974

# Questions

# Comments

