



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2024

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on
10/15/2024 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@crusd.org

Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>13,623,384</u>
2. Classroom Site Funds (from page 3, line 13)	\$	<u>1,764,716</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>798,211</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) <u>Medical Account Xfer FY 24 \$300,000, Misc Other Dist \$167,443 Misc. \$78,028.70</u>	

Total local revenues (lines 2-19)

2000 County

2110 County School Fund	
2210 Special County School Reserve Fund	
Other (Specify) _____	

Total county revenues (lines 21-23)

3000 State

3100 Unrestricted	
3110 State Equalization Assistance	
3120 Additional State Aid	
3200 Restricted	
Other (Specify) _____	

Total State revenues (lines 25-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	
4200 Unrestricted Revenue Received from the Federal Government through the State	
4300 Restricted Revenue Received Directly from the Federal Government	
4500 Restricted Revenue Received from the Federal Government through the State	
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	
4800 Revenue in Lieu of Taxes	
4900 Revenue for/on Behalf of the District	
Other (Specify) _____	

Total federal revenues (lines 31-38)

Total Fund Revenue (lines 20, 24, 30, and 39)

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

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

ENDING FUND BALANCE (line 44 minus line 47) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 1,937,668	1,653,781	77,241	44,893	(44,374)	
2. 8,738,968	970,997	0		2,301,811	
3. 0					
4. 0	0	0		0	
5. 0	0			0	
6. 0	0			0	
7. 0	0			0	
8. 0	0			0	
9. 0	0			0	
10. 0	0			0	
11. 0	0			0	
12. 0	0			0	
13. 0	0			0	
14. 0	0			0	
15. 23,456	0			0	
16. 0	0			0	
17. 0	0			0	
18. 3,161	7,247	3,466	0	86,824	
19. 545,472	0	0	0	0	
20. 9,311,057	978,244	3,466	0	2,388,635	
21. 1,433	0				
22. 0	0				
23. 0	0				
24. 1,433	0				
25. 142,670	0				0
26. 3,003,498	0				0
27. 2,520,536	0				0
28. 0					2,337,010
29. 0	0			0	0
30. 5,666,704	0			0	2,337,010
31. 0					0
32. 0					0
33. 0					64,864
34. 0					5,890,565
35. 0					255
36. 0					0
37. 0					6,666
38. 0				0	(1)
39. 0				0	5,962,349
40. 14,979,194	978,244	3,466	0	2,388,635	
41. 0			0	0	
42. 0	0	0	0	0	
43. 0	0	0	0	0	
44. 16,916,862	2,632,025	80,707	44,893	2,344,261	
45. 13,623,384	798,211	0	0	2,533,550	
46. 0	0	0	0	0	
47. 13,623,384	798,211	0	0	2,533,550	
48. 3,293,478	1,833,814	80,707	44,893	(189,289)	

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/23.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/24.

(4) Debt Service Fund, interest expenditures amount: 1,230,050

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	3,260,918	1,380,692	20,057	9,176	0	5,129,418	4,670,843	4,690,617	-0.4%
2000 Support Services										
2100 Students	2.	265,114	149,473	1,752	6,863	1,874	906,009	425,076	414,967	2.4%
2200 Instructional Staff	3.	284,340	115,121	73,328	34,778	0	521,487	507,567	376,537	34.8%
2300 General Administration	4.	245,911	101,890	34,788	1,533	1,507	786,300	385,629	532,574	-27.6%
2400 School Administration	5.	393,645	137,915	5,768	12,290	3,600	642,111	553,218	729,989	-24.2%
2500 Central Services	6.	402,775	148,656	221,485	17,206	41,490	275,969	831,612	461,533	80.2%
2600 Operation & Maintenance of Plant	7.	1,087,735	501,217	665,778	704,024	201	2,623,402	2,958,955	2,466,646	20.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	28,133	16,344	4,760	428	0	102,019	49,665	60,264	-17.6%
610 School-Sponsored Cocurricular Activities	10.	26,672	5,473	0	5,435	3,730	58,394	41,310	30,381	36.0%
620 School-Sponsored Athletics	11.	298,724	71,567	94,142	68,948	26,196	519,985	559,577	576,132	-2.9%
630 Other Instructional Programs	12.	0	0	0	0	6,000	0	6,000	0	--
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	4,500	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	6,293,967	2,628,348	1,121,858	860,681	84,598	11,565,094	10,989,452	10,344,140	6.2%
200 and 300 Special Education										
1000 Instruction	15.	696,484	240,304	0	2,000	0	740,515	938,788	1,063,279	-11.7%
2000 Support Services										
2100 Students	16.	136,422	51,878	124,940	187	0	434,244	313,427	264,515	18.5%
2200 Instructional Staff	17.	137,890	80,731	2,661	0	0	194,065	221,282	287,484	-23.0%
2300 General Administration	18.	0	0	881	0	0	0	881	750	17.5%
2400 School Administration	19.	22,500	7,033	0	0	0	28,205	29,533	33,596	-12.1%
2500 Central Services	20.	0	0	4,724	0	0	0	4,724	89	5207.9%
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	0	0	0	0	1	-100.0%
Subtotal (lines 15-23)	24.	993,296	379,946	133,206	2,187	0	1,398,329	1,508,635	1,649,714	-8.6%
400 Pupil Transportation	25.	623,622	207,474	48,727	244,518	956	1,442,274	1,125,297	971,122	15.9%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	7,910,885	3,215,768	1,303,791	1,107,386	85,554	14,405,697	13,623,384	12,964,976	5.1%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.	1,919,214											
Interest Income and Other Revenues	2.	14,929											
Total Revenues (lines 1 and 2)	3.	1,934,143											
Expenditures													
1000 Instruction	4.		1,477,375	286,537	0	0	0	0	2,170,830	1,763,912	1,503,771	17.3%	
2100 Support Services - Students	5.		0	0	0	0	0	0	248,191	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0	804	0	0	0	6,935	804	11,482	-93.0%	
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.		1,477,375	286,537	804	0	0	0	2,425,956	1,764,716	1,515,253	16.5%	
Total Classroom Site Fund	13.	1,423,275	1,934,143	1,477,375	286,537	804	0	0	2,425,956	1,764,716	1,515,253	16.5%	1,592,702

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	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	14,450		14,645			0	170,000	29,095	6,467	349.9%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	0	272,959			0	345,251	272,959	9,100	2899.5%
2300, 2400, 2500, 2900 Administration	4.	0		3,836	63,911		0	0	258,993	67,747	51,693	31.1%
2600 Operation & Maintenance of Plant	5.	60,479		0	158,305			0	545,412	218,784	147,735	48.1%
2700 Student Transportation	6.	0		0	22,564			0	500,000	22,564	1,025	2101.4%
3000 Operation of Noninstructional Services	7.	0		0	0			0	338,690	0	5,444	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0	3,886			0	400,000	3,886	0	--
5000 Debt Service	9.					180,042	3,134		530,121	183,176	230,565	-20.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	60,479	14,450	3,836	536,270	180,042	3,134	0	3,088,467	798,211	452,029	76.6%

(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.	3,088,467	798,211	0	0	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	2,769	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.		3,836		0		0		0
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	109,534	0	0	0	0	0	0
673X Vehicles	9.	0	15,301	0	0	0	0	0	0
673X Technology-Related Hardware and Software	10.	563,993	411,435	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	489,454	180,042	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	40,667	3,134	0	0	0	0	0	0
Total (lines 2-12)	13.	1,096,883	723,282	0	0	0	0	355,045	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	0	0	0	0			0	0
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	1,096,883	723,282	0	0	0	0	355,045	0
Total (lines 14-16)	17.	1,096,883	723,282	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, 2024

Land and Improvements	5,644,317	1.
Buildings and Improvements	81,830,447	2.
Furniture, Equipment, Vehicles, and Technology	9,455,096	3.
Construction in Progress	0	4.
Total	96,929,860	5.

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Debt Service

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(43,781)	573,914	(1,927)	890,137	658,227	(130,021)	Special Revenue
2.	(15,774)	100,531	(1,145)	186,087	143,392	(59,780)	Special Revenue
3.	(3,742)	83,179	(586)	120,858	81,081	(2,230)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	(1)	0	0	6,609	0	(1)	Special Revenue
6.	0	0	0	0	0	0	Special Revenue
7.	(10,777)	50,100	(4,099)	71,087	55,277	(20,053)	Special Revenue
8.	(8,655)	371,179	(21,633)	994,848	406,976	(66,085)	Special Revenue
9.	(19,047)	20,548	(3,249)	52,983	22,261	(24,009)	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	23,117	230,086	(11,689)	331,703	246,760	(5,246)	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	0	0	0	0	0	0	Special Revenue
15.	3,651	255	0	0	0	3,906	Special Revenue
16.	0	0	0	0	0	0	Special Revenue
17.	0	0	0	0	0	0	Special Revenue
18.	0	0	0	0	0	0	Special Revenue
19.	(245,730)	2,854,993	(102,779)	6,977,186	2,854,299	(347,815)	General
20.	0	0	0	0	0	0	Special Revenue
21.	(320,739)	4,284,785	(147,107)	9,631,498	4,468,273	(651,334)	

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0
18.	0
19.	0
20.	0

Total COVID-19 Federal Relief Funds included in lines above

22.	(205,221)	2,541,259	(97,789)		2,491,287	(253,038)	
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22.	0	97,789
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STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 23-32)

23.	764	72,504	0	73,211	72,504	764	Special Revenue
24.	0	345,456	0	430,000	384,481	(39,025)	Special Revenue
25.	0	317,821	0	0	0	317,821	Special Revenue
26.	0	0	0	0	0	0	Special Revenue
27.	0	0	0	0	0	0	Special Revenue
28.	0	0	0	0	0	0	Special Revenue
29.	0	0	0	0	0	0	Special Revenue
30.	0	0	0	0	0	0	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	24,827	74,017	0	163,647	90,788	8,056	Special Revenue
33.	25,591	809,798	0	666,858	547,773	287,616	

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

Total Federal and State Projects (lines 21 and 33)

34.	(295,148)	5,094,583	(147,107)	10,298,356	5,016,046	(363,718)	
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(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 FUND BALANCE	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS ACTUAL	EXPENDITURES		ENDING FUND BALANCE ACTUAL
				BUDGET	ACTUAL	
OTHER FUNDS						
020 Instructional Improvement	364,567	144,682		164,100	73,528	435,721
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	21,729	0	0	0	0	21,729
515 Civic Center	49,577	562,443	0	675,567	648,952	(36,932)
520 Community School	110,661	286,165	0	233,099	285,394	111,432
525 Auxiliary Operations	(276,912)	270,914	0	425,000	272,846	(278,844)
526 Extracurricular Activities Fees Tax Credit	(10,088)	32,615	0	64,027	36,462	(13,935)
530 Gifts and Donations	56,426	1,526	0	137	6,567	51,385
535 Career & Technical Education Projects	729	0	0	3,473	0	729
540 Fingerprint	0	0	0	1,000	0	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	(79,137)	12,311	0	300,000	5,556	(72,382)
555 Textbooks	14,386	34,480	0	47,343	35,021	13,845
565 Litigation Recovery	(8,428)	0	0	13,635	0	(8,428)
570 Indirect Costs	383,294	0	147,107	0	0	530,401
575 Unemployment Insurance	0	0	0	0	0	0
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	10,079	56,688	0	0	0	66,767
596 Career Technical Education	80,350	726,929	0	918,320	579,094	228,185
597 Arizona Industry Credentials Incentive	0	0	0	13,613	7,570	(7,570)
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	115,151	389,000	0	850,000	0	504,151
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	(140,395)	192,033	0	0	99,248	(47,610)
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	211,582	383,030	0	245,000	329,533	265,079
855 Employee Insurance Program Withholdings	87,390	102,559	0	106,000	93,315	96,634
865 State Income Tax Withholdings	0	0	0	0	0	0
900-949 Enterprise Funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance	0	0	0	0	0	0
955 Intergovernmental Agreements	4,522	0	0	0	0	4,522
9__ OPEB	0	0	0	0	0	0
9__	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	139,100	68,423
Dropout Prevention Programs	0	0
Instructional Improvement Programs	25,000	5,105
Total Expenditures (lines 1-4)	164,100	73,528
Total Expenditures from accounting data		73,528

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		6,485
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		1,085
Career exploration		0
Total Expenditures (lines 1-5)	13,613	7,570
Total Expenditures from accounting data		7,570

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

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	26,370,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(1,000,000)	3.
4. Bonds Outstanding, June 30, 2024	25,370,000	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates		
a. Primary	679,252,381	Tax Rate 1.7261
b. Secondary	679,252,381	Tax Rate 0.3424
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 2024)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	8,663,664
2. Classroom Supplies (Function 1000, Object Code 6600)	369,609
3. Administration (Functions 2300, 2400, 2500, & 2900)	2,484,665
4. Support Services—Students (Function 2100)	1,796,629
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	8,688,170
6. Total Current Expenditures	22,002,737
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	4,429,351
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	17,573,386

E. Other long-term debt

1. Other Principal (object 6832)	180,042
2. Other Interest (object 6842)	3,133
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, 2024

1. Sinking funds	(144,397)
2. Bond funds	0
3. Other funds, except for any employee retirement funds	8,183,333

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

1. Average salary of all teachers employed in FY 2024	47,299
2. Average salary of all teachers employed in FY 2023	47,701
3. Increase in average teacher salary from prior year	(402)
4. Percentage increase	-0.8%

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 & 3300)	130,178	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	5,808,789	98.60
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	824,777	14.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	4,984,012	84.60
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	345,396	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	0	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	241,846	
6. Other Certified Staff (All Functions)	1,212,851	

7. In FY 2024, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

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

Total Certified Salary Payments from accounting data 7,739,060

(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	0	0	0	0	0	0	0	0	0	2	3	4	3	12
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	2	3	2	1	8
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	3	4	1	7	15
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	7	10	7	11	35

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	1,164,972	1,052,087	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	63,145	2,402	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	170,212	454,146	8.
9. Total (lines 1-8)	1,398,329	1,508,635	9.
10. IEP required pupil transportation costs coded within Program 400	90,000	59,650	10.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	17,550	19,975	1.
2. Federal Audit Expenditures - All Funds	6330	5,937	3,500	2.

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

Actual Expenditures made in FY 2024 \$ 0

F. TUITION

	Tuition Expenditures
1. Tuition to Other Arizona Districts (object 6561)	0
2. Tuition to Out-of-State Districts (object 6562)	0
3. Tuition to Private Schools (object 6563)	0
4. Tuition to Ed Services\Coops\IGAs (object 6564)	150,295
5. Tuition Other (object 6569) (1)	152,720
6. Total (lines 1-5)	303,015

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

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

	Programs 100-630										Programs 700-900	Total	
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)		
1000 Instruction	1.	6,400,960	2,145,373	291,946	499,810	347,852	59,765			47,853	136,920	9,930,479	1.
2000 Support Services													
2100 Students	2.	1,022,152	295,726	180,826	195,446	36,125	4,514			48,601	0	1,783,390	2.
2200 Instructional Staff	3.	722,307	284,186	668,854	81,139	295,676	80			58,099	2,367	2,112,708	3.
2300 General Administration	4.	453,907	157,099	63,755	5,483	21,915	1,507	6,000		0	16,701	726,367	4.
2400 School Administration	5.	500,361	185,563	10,268	12,290	19,659	3,600			0	3,526	735,267	5.
2500, 2900 Central Services, Other	6.	466,753	175,946	242,089	18,985	22,772	100,217		0	0	127	1,026,889	6.
2600 Operation and Maintenance of Plant	7.	1,120,609	512,430	959,919	1,052,084	270,210	649			0	174,975	4,090,876	7.
2700 Student Transportation	8.	623,622	207,474	47,605	244,518	751,118	956			0		1,875,293	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	49,296	10,721	391,080	7,776	92,760	1,160			0	0	552,793	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0	10.
3300 Community Services Operations	11.										144,138	144,138	11.
3400 Bookstore Operations	12.	41,375	21,371	0	597	0	0			0	0	63,343	12.
Total (lines 1-12)	13.	11,401,342	3,995,889	2,856,342	2,118,128	1,858,087	172,448	6,000	0	154,553	478,754	23,041,543	13.
From Federal Funds	14.	1,523,930	339,835	743,196	499,121	1,236,584	1,160	0	0	58,092	0	4,401,918	14.
From State and Local Sources	15.	9,877,412	3,656,054	2,113,146	1,619,007	621,503	171,288	6,000	0	96,461	478,754	18,639,625	15.
4000 Facilities Acquisition and Construction	16.	0	0	469,136	0	177,638	0			0	7,093	653,867	16.
5000 Debt Service	17.								1,480,042	1,233,184	0	2,713,226	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)	4,694,886	268,658	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	364,777	9,705	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	538,715	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,680	0	0	0
5. Coccirricular Activities, Athletics, and Other (Program 600-630)	156,209	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	53,702	6.
7. Number of FTE-Certified Teachers	99	7.
8. Number of FTE-Contract Teachers	0	8.

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

1. 6410-6411 Utility Services	124,689	1.
2. 6620-6629 Energy	761,346	2.

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	83,179	1.
2. ESEA Title IV - 21st Century Community Learning Centers	135,917	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	50,099	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	136,920	136,920
3. Program 900	3,010	345,918	348,928
4. Function 3300-Community Service Operations (program 900)	750		

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	177,638	3.
4. Total (lines 1-3)	177,638	4.
5. 6450 Construction	475,373	5.

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

1. 6340 Technical Services	203,270	1.
2. 6432 Technology-Related Repairs and Maintenance	20,064	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	40,211	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	392,507	5.
6. 6650 and 6655 Supplies—Technology-Related and Short-term noninstructional software subscriptions	103,472	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	294,784	7.
8. Subtotal (Lines 1-7)	1,054,308	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	285,056	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	183,176	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

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

1. 2210 Improvement of Instruction	1,014,693	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	1,350	277	(13,606)	13,365	262,562	0			0	0	0	263,948
2100, 2200 Student Support Services	2.	431,931	53,098	62,553	70,598	18,381	0			0	0	0	636,561
2300, 2500, 2900 Other Support Services	3.	27,900	5,711	11,941	0	0	0	0	0	0	0	0	45,552
2400 School Administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and Maintenance of Plant	5.	0	0	0	99,174	98,352	0			0	0	0	197,526
2700 Student Transportation	6.	0	0	0	0	728,554	0			0	0	0	728,554
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	445,393	0	173,752	0	0	0	0	0	0	619,145
Total (lines 1-12)	12.	461,181	59,086	506,281	183,137	1,281,601	0	0	0	0	0	0	2,491,286

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	9,833	9,833
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	4,379	4,379
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	135,990	95,786
8. 6641-43 Software reported in library books, textbooks, or instructional aids	60,643	60,643
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	97,789

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	619,145
2. Programs 100-630, All functions, Object 67XX	1,281,601

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	461,574	461,574		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	1,900,125	1,792,464	73,916	33,745
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	4,300,968	1,435,429	2,515,159	350,380
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	363,288	363,288		
6. Other COVID-19 Federal Relief Funds	64,860	64,860	0	0
7. Total	7,090,815	4,117,615	2,589,075	384,125

Total FY 2024 expenditures + other financing uses **2,589,075**

I certify that the Annual Financial Report of Colorado River Union HS District, Mohave County, for fiscal year 2024 was approved by the Governing Board on October 14, 2024, 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.

Avg. Daily Membership	2023	2024
Attending	1,800.6745	1,739.4891
2024 Tax Rates:	Primary	Secondary
	1.7261	0.3424

Rev. 8/24 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	Fund Types
Regular Education				11,565,094	10,989,452		
Special Education				1,398,329	1,508,635		
Pupil Transportation				1,442,274	1,125,297		
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	1,937,668	14,979,194	0	14,405,697	13,623,384	3,293,478	General
Classroom Site Funds	1,423,275	1,934,143		2,425,956	1,764,716	1,592,702	Special Revenue
Instructional Improvement	364,567	144,682		164,100	73,528	435,721	Special Revenue
Unrestricted Capital Outlay	1,653,781	978,244	0	3,088,467	798,211	1,833,814	General
Adjacent Ways	77,241	3,466	0	0	0	80,707	Capital Projects
Bond Building	44,893	0	0	0	0	44,893	Capital Projects
Condemnation	0	0	0	0	0	0	Capital Projects
Energy and Water Savings	0	0	0	0	0	0	Capital Projects
New School Facilities	0	0		0	0	0	Capital Projects
Federal Projects	(320,739)	4,284,785	(147,107)	9,631,498	4,468,273	(651,334)	
State Projects	25,591	809,798	0	666,858	547,773	287,616	
County, City, and Town Grants	0	0	0	0	0	0	Special Revenue
English Language Learner	0	0	0	0	0	0	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	21,729	0	0	0	0	21,729	General
Food Service	(77,382)	637,901	0	977,400	622,499	(61,980)	Special Revenue
Civic Center	49,577	562,443	0	675,567	648,952	(36,932)	Special Revenue
Community School	110,661	286,165	0	233,099	285,394	111,432	Special Revenue
Auxiliary Operations	(276,912)	270,914	0	425,000	272,846	(278,844)	General
Extracurricular Activities Fees	(10,088)	32,615	0	64,027	36,462	(13,935)	Special Revenue
Gifts and Donations	56,426	1,526	0	137	6,567	51,385	General
Gifts and Donations—Capital	115,151	389,000	0	850,000	0	504,151	Capital Projects
Career & Technical Education Projects	729	0	0	3,473	0	729	Special Revenue
Fingerprint	0	0	0	1,000	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	(79,137)	12,311	0	300,000	5,556	(72,382)	General
Textbooks	14,386	34,480	0	47,343	35,021	13,845	Special Revenue
Litigation Recovery	(8,428)	0	0	13,635	0	(8,428)	General
Indirect Costs	383,294	0	147,107	0	0	530,401	General
Unemployment Insurance	0	0	0	0	0	0	Special Revenue
Teacherage	0	0	0	0	0	0	General
Insurance Refund	0	0	0	0	0	0	Special Revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special Revenue
Advertisement	10,079	56,688	0	0	0	66,767	Special Revenue
Career Technical Education	80,350	726,929	0	918,320	579,094	228,185	Special Revenue
Arizona Industry Credentials Incentive	0	0	0	13,613	7,570	(7,570)	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	(44,374)	2,388,635	0	2,374,550	2,533,550	(189,289)	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	(140,395)	192,033	0	0	99,248	(47,610)	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	211,582	383,030	0	245,000	329,533	265,079	Special Revenue
Employee Insurance Program Withholdings	87,390	102,559	0	106,000	93,315	96,634	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal Services
Intergovernmental Agreements	4,522	0	0	0	0	4,522	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

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

- (1) The District has a process or policy to establish a targeted fund balance reserve for FY 2024.
- (2) The District's actual fund balance reserve for FY 2024 was: 3,254,560

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
English Language Learner Fund 071									
Revenues									
3200 Restricted Revenue from State Sources	1. 0								1.
Investment Income and Other Revenues	2. 0								2.
Total Revenues (lines 1 and 2)	3. 0								3.
Expenditures									
1000 Instruction	4.	0	0	0	0	0	0	0	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.
Total (must agree with the AFR page 6, line 3)	13. 0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	14. 0								14.
Investment Income and Other Revenues	15. 0								15.
Total Revenues (lines 14 and 15)	16. 0								16.
Expenditures									
1000 Instruction	17.	0	0	0	0	0	0	0	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.
Total (must agree with the AFR page 6, line 4)	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.

A. Ending fund balance amounts and planned uses	Funds														
	General Fund*			Capital Projects Fund				Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
	Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants	Other special revenue funds					
Prior year ending fund balance															
1. Ending fund balance reported in FY 2023 AFR	1,937,668	1,653,781	(148,758)	0	44,893	77,241	(25,244)	1,423,275	(49,418)	754,461	(44,374)	0	0	4,522	5,628,047
Current year ending fund balance															
2. Total FY 2024 ending fund balance	3,293,478	1,833,814	(103,954)	0	44,893	80,707	456,541	1,592,702	(15,903)	1,001,341	(189,289)	0	0	4,522	7,998,852
FY 2024 ending fund balance details:															
3.a Fund deficit	0	0	(103,954)	0	0	0	0	0	(15,903)	0	(189,289)	0	0	0	(309,146)
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2025 to support budgeted spending	0	900,000	0	0	0	0	0	250,000	0	1,001,341	0	0	0	4,522	2,155,863
3.d Maintained for debt retirement after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.e Maintained for capital projects after FY 2025	0	900,000	0	0	0	0	0	0	0	0	0	0	0	0	900,000
3.f Maintained for retirement contributions after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.h Maintained for future financial stability	3,293,478	33,814	0	0	44,893	80,707	456,541	0	0	0	0	0	0	0	3,909,433
3.i other purposes (Maintain Current Level Through 2028)	0	0	0	0	0	0	0	1,342,702	0	0	0	0	0	0	1,342,702
3.j other purposes (Specific)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.k Total FY 2024 ending fund balance	3,293,478	1,833,814	(103,954)	0	44,893	80,707	456,541	1,592,702	(15,903)	1,001,341	(189,289)	0	0	4,522	7,998,852

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and other funds columns on this page.

B. Fund balance reserve process or policy

1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).

Yes	N/A
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If question 1 was answered yes, complete the table below to describe the District's specific FY 2024 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts.

Fund(s)	Targeted FY 2024 fund balance reserve amount(s)	Actual FY 2024 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Maintenance and Operation Fund (M&O) : fund 001	\$ 2,881,139.40	\$ 3,254,560.00	20% of annual expenditure budget for this fund (FY 24 Budget \$14,405,697 x 0.2 = \$2,881,139.40)
Total:	2,881,139	3,254,560	

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

The District will monitor the status of the fund balance reserve to ensure / maintain financial stability.

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

Page 1 Thresholds
 610 \$97,824
 620 \$347
 630 \$0
 700 \$238,864

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, 560-599		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

Page 2 Threshold
 \$1,362,338

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

Page 3 Thresholds
 \$193,414
 \$176,472

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

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
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Page 4 Thresholds

24.	Object 6730 should be coded to 6731-6739	610		6730	\$0	24.	610	\$79,821
25.	Object 6730 should be coded to 6731-6739	620		6730	\$0	25.	620	\$0
26.	Object 6730 should be coded to 6731-6739	630		6730	\$0	26.	630	\$0
27.	Object 6730 should be coded to 6731-6739	695		6730	\$0	27.	695	\$0

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. Object 6833 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6833	\$0
51. Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	\$0
52. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
53. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
54. Object 6843 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6843	\$0
55. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
56. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
57. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
58. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

Page 9 Threshold
\$2,640,864

District Name	Colorado River Union High School District #2
CTDS Number	080502000
County	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	1088.680	283	283	
School 2	River Valley High School	080502002	555.310	233	233	
School 3	CRUHSD Academy	080502004	90.662	292	292	
School 4						
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