



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2023

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on
10/6/2023 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Mike Westcott
Superintendent (Typed Name)

Lynn Leonard
District Contact Employee

Business Manager Signature

Lynn Leonard
Business Manager (Typed Name)

928-634-2941
Telephone Number

lleonard@muhs.com
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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 9,685,572
2. Classroom Site Funds (from page 3, line 13)	\$ 1,113,149
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 999,610

DISTRICT NAME Mingus Union High School District #04

COUNTY Yavapai

CTDS NUMBER 130504000

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) Government Property Lease Excise Tax

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
4200 Unrestricted Revenue Received from the Federal Government through the State

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

Subtotal (lines 31-36)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

Rev. 9/23 Arizona Department of Education and Auditor General

	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.	241,412	148,632	247	0	149,292	1.
2.	4,845,632	421,184	0		1,082,290	2.
3.	0					3.
4.	2,776	0	0		722	4.
5.	0	0			0	5.
6.	0	0			0	6.
7.	437,082	42,776			42,015	7.
8.	0	0			0	8.
9.	0	0			0	9.
10.	0	0			0	10.
11.	0	0			0	11.
12.	0	0			0	12.
13.	0	0			0	13.
14.	0	0			0	14.
15.	0	0			0	15.
16.	0	0			0	16.
17.	0	0			0	17.
18.	21,672	278	6	0	18,071	18.
19.	1,417	1	0	0	0	19.
20.	5,308,579	464,239	6	0	1,143,098	20.
21.	0	0				21.
22.	11,553	0				22.
23.	0	0				23.
24.	0	0				24.
25.	11,553	0				25.
26.	95,859	0				26.
27.	3,239,209	281,670				27.
28.	1,419,391	0				28.
29.	0	0			0	29.
30.	4,754,459	281,670			0	30.
31.	0					31.
32.	0					32.
33.	0					33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	0				0	37.
38.	10,074,591	745,909	6	0	1,143,098	38.
39.				0	0	39.
40.	0	0	0	0	0	40.
41.	0	0	0	0	0	41.
42.	10,316,003	894,541	253	0	1,292,390	42.
43.	9,685,572	999,610	0	0	1,143,875	43.
44.	0	0	0	0	0	44.
45.	9,685,572	999,610	0	0	1,143,875	45.
46.	630,431	(105,069)	253	0	148,515	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/22.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 1,417

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

(4) Debt Service Fund, interest expenditures amount: 143,575

DISTRICT NAME Mingus Union High School District #04COUNTY Yavapai

CTDS NUMBER

130504000

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.	2,254,061	807,997	141,739	47,450	287	3,913,578	3,251,534	3,420,727	-4.9%
2000 Support Services										
2100 Students	2.	380,667	129,264	999	7,346	2,107	466,445	520,383	414,877	25.4%
2200 Instructional Staff	3.	149,247	43,400	64,869	22,662	2,914	265,001	283,092	232,633	21.7%
2300 General Administration	4.	181,103	55,394	112,479	172	7,768	311,988	356,916	285,723	24.9%
2400 School Administration	5.	260,386	76,645	28,471	28,902	2,364	469,556	396,768	379,641	4.5%
2500 Central Services	6.	356,588	95,834	38,848	14,106	25,883	550,531	531,259	479,453	10.8%
2600 Operation & Maintenance of Plant	7.	588,942	222,630	382,173	348,434	231	1,395,460	1,542,410	1,321,607	16.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	61,046	30,291	0	0	0	14,815	91,337	7,294	1152.2%
610 School-Sponsored Cocurricular Activities	10.	55,789	12,312	9,085	220	1,497	91,718	78,903	80,953	-2.5%
620 School-Sponsored Athletics	11.	279,866	53,245	23,405	33,709	15,775	479,943	406,000	446,641	-9.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	4,567,695	1,527,012	802,068	503,001	58,826	7,959,035	7,458,602	7,069,549	5.5%
200 and 300 Special Education										
1000 Instruction	15.	889,536	297,883	136,502	20,705	1,250	1,278,401	1,345,876	1,170,996	14.9%
2000 Support Services										
2100 Students	16.	147,666	44,378	44,553	897	0	312,841	237,494	161,774	46.8%
2200 Instructional Staff	17.	44,878	16,800	249	2,076	8	28,384	64,011	45,475	40.8%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	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	0	0.0%
Subtotal (lines 15-23)	24.	1,082,080	359,061	181,304	23,678	1,258	1,619,626	1,647,381	1,378,245	19.5%
400 Pupil Transportation	25.	340,117	116,746	12,982	82,174	0	652,795	552,019	534,518	3.3%
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	28,077	-100.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	20,815	6,755	0	0	0		27,570	0	--
Subtotal (lines 27 and 28)	29.	20,815	6,755	0	0	0	31,652	27,570	28,077	-1.8%
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.	6,010,707	2,009,574	996,354	608,853	60,084	10,263,108	9,685,572	9,010,389	7.5%

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.		1,206,277											
Interest Income and Other Revenues	2.		14,667											
Total Revenues (lines 1 and 2)	3.		1,220,944											
Expenditures														
1000 Instruction	4.			841,847	183,950	0	0	0	0	1,484,415	1,025,797	834,206	23.0%	
2100 Support Services - Students	5.			71,775	15,577	0	0	0	0	93,600	87,352	73,111	19.5%	
2200 Support Services - Instructional Staff	6.			0	0	0	0		0	0	0	15,047	-100.0%	
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.			913,622	199,527	0	0	0	0	1,578,015	1,113,149	922,364	20.7%	
Total Classroom Site Fund	13.	363,088	1,220,944	913,622	199,527	0	0	0	0	1,578,015	1,113,149	922,364	20.7%	470,883

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	64,885		92,956			0	355,870	157,841	190,012	-16.9%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	4,986	46,512	108,291			(1)	43,780	159,788	129,893	23.0%
2300, 2400, 2500, 2900 Administration	4.	0		39,784	11,164		0	0	51,540	50,948	45,667	11.6%
2600 Operation & Maintenance of Plant	5.	0		0	176,471			0	376,081	176,471	78,254	125.5%
2700 Student Transportation	6.	0		800	42,598			(1)	18,250	43,397	2,344	1751.4%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	172,516			46,974	350,000	219,490	45,063	387.1%
5000 Debt Service	9.					168,774	22,901		191,675	191,675	191,675	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	69,871	87,096	603,996	168,774	22,901	46,972	1,387,196	999,610	682,908	46.4%

- (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:

Budget0Actual0

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.	1,387,196	999,610	0	0	0	0	0	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	46,974	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		87,095		0		0		0	5.
6710 Land and Improvements	6.	0	168,756	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	350,000	273,547	0	0	0	0	0	0	8.
673X Vehicles	9.	45,000	19,598	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	243,896	142,094	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	168,774	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850 Interest	12.	0	22,901	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	638,896	929,739	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	108,373	0	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	530,523	929,739	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	638,896	929,739	0	0	0	0	0	0	17.

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2023	
Land and Improvements	2,049,385
Buildings and Improvements	27,205,372
Furniture, Equipment, Vehicles, and Technology	6,569,209
Construction in Progress	7,392
Total	35,831,358

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(70,891)	398,465	(18,026)	352,000	309,550	(2)	1.
2.	61	63,292	(1,215)	60,000	62,076	62	2.
3.	(1,792)	27,995	(1,409)	26,000	24,793	1	3.
4.	0	0	0	0	0	0	4.
5.	(1)	0	0	0	0	(1)	5.
6.	3,074	8,824	0	6,500	11,898	0	6.
7.	0	0	0	0	0	0	7.
8.	112,894	353,301	(2,988)	235,000	434,245	28,962	8.
9.	0	0	0	0	0	0	9.
10.	0	0	0	0	0	0	10.
11.	0	0	0	0	0	0	11.
12.	(8,339)	80,607	0	65,945	88,924	(16,656)	12.
13.	0	10,154	0	12,451	9,032	1,122	13.
14.	0	0	0	0	0	0	No 14.
15.	102,129	110,985	0	135,545	70,253	142,861	Yes 15.
16.	0	0	0	0	0	0	No 16.
17.	0	71,894	0	68,000	50,079	21,815	17.
18.	0	0	0	0	0	0	Yes 18.
19.	18,652	1,526,367	(47,812)	1,900,000	1,482,799	14,408	No 19.
20.	0	0	0	0	0	0	20.
21.	155,787	2,651,884	(71,450)	2,861,441	2,543,649	192,572	21.
Total COVID-19 Federal Relief Funds included in lines above	51	1,524,002	(48,069)		1,475,983	1	22.

STATE PROJECTS

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

23.	6,561	39,551	0	21,000	46,073	39	23.
24.	0	0	0	0	0	0	24.
25.	0	0	0	0	0	0	25.
26.	0	0	0	0	0	0	26.
27.	0	0	0	0	0	0	27.
28.	0	0	0	0	0	0	28.
29.	0	0	0	0	0	0	29.
30.	8,728	10,302	0	12,000	0	19,030	30.
31.	0	0	0	0	0	0	31.
32.	0	0	0	25,000	0	0	32.
33.	0	120,785	0	99,810	120,785	0	No 33.
34.	15,289	170,638	0	157,810	166,858	19,069	34.
Total Federal and State Projects (lines 21 and 34)	171,076	2,822,522	(71,450)	3,019,251	2,710,507	211,641	35.

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

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
0	18,026	1.
0	1,215	2.
0	1,409	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
0	2,988	8.
0	0	9.
0	0	10.
0	0	11.
0	0	12.
0	0	13.
0	0	14.
0	0	15.
0	0	16.
0	0	17.
0	0	18.
0	47,812	19.
0	0	20.

0	48,069	22.
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SOURCES (2)	USES (2)	
0	0	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.

OTHER FUNDS		BEGINNING FUND BALANCE	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS ACTUAL	EXPENDITURES		ENDING FUND BALANCE ACTUAL	
					BUDGET	ACTUAL		
020 Instructional Improvement	1.	134,482	120,636		123,311	101,457	153,661	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 English Language Learner (1)	3.	0	13,515	0	13,513	13,515	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	6,763	53,646	7,939	15,000	6,877	61,471	5.
515 Civic Center	6.	124,812	12,121	0	130,000	30,526	106,407	6.
520 Community School	7.	0	0	0	0	0	0	7.
525 Auxiliary Operations	8.	394,433	212,438	0	142,000	180,813	426,058	8.
526 Extracurricular Activities Fees Tax Credit	9.	189,063	93,224	0	108,000	72,031	210,256	9.
530 Gifts and Donations	10.	123,932	77,440	0	62,000	37,563	163,809	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	3,774	126	5,485	3,772	6,570	2,815	14.
555 Textbooks	15.	0	0	0	0	0	0	15.
565 Litigation Recovery	16.	1,624	42	0	1,620	0	1,666	16.
570 Indirect Costs	17.	122,014	2,055	71,449	65,000	91,473	104,045	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	102,169	5,302	0	105,000	1,000	106,471	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	136,082	349,860	0	350,500	322,327	163,615	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	0	0	0	0	0	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	0	0	0	0	0	0	30.
695 New School Facilities	31.	0	0		0	0	0	31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	160,888	238,732		200,000	229,565	170,055	35.
855 Employee Insurance Program Withholdings	36.	61,133	13,713	0	76,000	19,076	55,770	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	44,649	69,864
Class Size Reduction	0	0
Dropout Prevention Programs	41,241	24,365
Instructional Improvement Programs	37,421	7,228
Total Expenditures (lines 1-4)	123,311	101,457
Total Expenditures from accounting data		101,457

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

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900	
		1.
0	0	2.
0	0	3.
0	0	4.
7,939	0	5.
0	0	6.
0	0	7.
0	0	8.
0	0	9.
0	0	10.
0	0	11.
0	0	12.
0	0	13.
5,485	0	14.
0	0	15.
0	0	16.
71,449	0	17.
0	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.
0	0	29.
0	0	30.
		31.
0	0	32.
0	0	33.
0	0	34.
		35.
0	0	36.
0	0	37.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	4,755,000	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	(1,000,000)	3.
4. Bonds Outstanding, June 30, 2023	3,755,000	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates		
a. Primary	337,848,427	Tax Rate 1.7284
b. Secondary	470,132,457	Tax Rate 0.5750
2. Number of Schools	2	
3. Actual Days in Session	180	
4. Area of School District (Square Miles)	510	

(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)	6,754,769
2. Classroom Supplies (Function 1000, Object Code 6600)	491,394
3. Administration (Functions 2300, 2400, 2500, & 2900)	1,534,033
4. Support Services—Students (Function 2100)	1,243,364
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	4,454,893
6. Total Current Expenditures	14,478,453
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	2,615,099
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	11,863,354

E. Other long-term debt

1. Other Principal (object 6832)	168,774
2. Other Interest (object 6842)	22,901
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)

1,490

H. Cash and Investments held at June 30, 2023

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

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

1. Average salary of all teachers employed in FY 2023	54,098
2. Average salary of all teachers employed in FY 2022	52,655
3. Increase in average teacher salary from prior year	1,443
4. Percentage increase	3%

Comments on Average Salary Calculation (Optional):

This does not include Classroom Site Fund payments in the amount of \$13,000.

☐ 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)	128,425	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	3,854,805	59.4
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	161,175	3.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	3,693,630	56.4
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	131,950	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	189,414	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	362,665	
6. Other Certified Staff (All Functions)	853,957	

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

5,521,216

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

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

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

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

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	1,062,668	1,030,711	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	556,958	616,670	8.
9. Total (lines 1-8)	1,619,626	1,647,381	9.
10. IEP required pupil transportation costs coded within Program 400	36,000	18,313	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	35,850	32,600	1.
2. Federal Audit Expenditures - All Funds	6330	2,900	10,141	2.

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

Actual Expenditures made in FY 2023	\$	0
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F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts
for high school students only (objects 6561 & 6565)
2. Tuition to Other Arizona Districts
for all other students (objects 6561)
3. Tuition to Out-of-State Districts
for high school students only (objects 6562 & 6565)
4. Tuition to Out-of-State Districts
for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

7. Tuition to Private Schools (object 6563)
8. Tuition to Ed Services\Coops\GAs (object 6564)
9. Tuition Other (object 6569) (1)
10. Total (lines 1-9)

Tuition Expenditures				
Operations	Capital	Debt	Total	
0	0	0	0	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
266,995	0		266,995	7.
0	0		0	8.
7,066	0		7,066	9.
274,061	0	0	274,061	10.

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

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

Programs 100-630													Programs 700-900	Total
													All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)		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			
1000 Instruction	1.	5,110,833	1,583,751	585,458	530,663	222,901	5,911				41,124		0	8,080,641
2000 Support Services														
2100 Students	2.	821,092	257,342	108,923	32,854	13,198	0				9,955		0	1,243,364
2200 Instructional Staff	3.	400,619	115,491	130,589	73,356	133,256	11,635				0		0	864,946
2300 General Administration	4.	185,103	56,213	134,641	2,672	2,231	8,489	0			0		0	389,349
2400 School Administration	5.	282,761	81,173	28,774	42,457	6,913	2,364				0		0	444,442
2500, 2900 Central Services, Other	6.	380,481	100,724	81,579	56,597		72,370			1,279	0		0	695,429
2600 Operation and Maintenance of Plant	7.	638,258	233,957	512,307	348,643	866,251	231				0		0	2,599,647
2700 Student Transportation	8.	353,272	119,429	19,148	82,973	42,598	0				0			617,420
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	156,793	61,029	0	329,913	3,136	2,962				0		0	553,833
3200 Enterprise Operations	10.	0	0	0	0	0	0				0		0	0
3300 Community Services Operations	11.												0	0
3400 Bookstore Operations	12.	0	0	0	0	0	0				0		0	0
Total (lines 1-12)	13.	8,329,212	2,609,109	1,601,419	1,500,128	1,292,883	103,962	0		1,279	51,079		0	15,489,071
From Federal Funds	14.	954,100	272,038	275,958	563,328	759,598	48,541	0		0	0		0	2,873,563
From State and Local Sources	15.	7,375,112	2,337,071	1,325,461	936,800	533,285	55,421	0		1,279	51,079		0	12,615,508
4000 Facilities Acquisition and Construction	16.	0	0	46,974	0	172,516	0				0		0	219,490
5000 Debt Service	17.							1,168,774		166,776			0	1,335,550

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)	3,178,926	0	0	104,294	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	585,680	0	0	4,875	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	568,167	0	0	19,256	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	157,022	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	328,320	6.
7. Number of FTE-Certified Teachers	59	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	9,489	1.
2. 6620-6629 Energy	226,802	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	27,995	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	41,061	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

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

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

1. 6710 Land and Improvements	168,756	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	3,760	3.
4. Total (lines 1-3)	172,516	4.
5. 6450 Construction	46,974	5.

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

1. 6340 Technical Services	93,399	1.
2. 6432 Technology-Related Repairs and Maintenance	53,618	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	57,712	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	65,050	5.
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	113,373	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	292,868	7.
8. Subtotal (Lines 1-7)	676,020	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	61,853	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	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	437,930	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.	345,208	97,911	0	201,032	2,615	0		0	0	0	0	646,766
2100, 2200 Student Support Services	2.	68,126	20,613	13,533	0	24,885	0		0	0	0	0	127,157
2300, 2500, 2900 Other Support Services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School Administration	4.	0	0	0	0	0	0		0	0	0	0	0
2600 Operation and Maintenance of Plant	5.	49,316	11,326	7,127	0	611,078	0		0	0	0	0	0
2700 Student Transportation	6.	13,155	2,683	0	0	0	0		0	0	0	0	15,838
3100 Food Service Operations	7.	6,000	1,375	0	0	0	0		0	0	0	0	7,375
3200 Enterprise Operations	8.	0	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	0
3400 Bookstore Operations	10.	0	0	0	0	0	0		0	0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	481,805	133,908	20,660	201,032	638,578	0	0	0	0	0	0	1,475,983

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies-Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	21,055	2,615
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	50,304	3,987
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	48,069

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	0
2. Programs 100-630, All functions, Object 67XX	638,578

	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
COVID-19 federal relief funds					
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	168,269	168,269	0	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	840,215	110,217	388,467	328,605	12,926
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	1,669,530	0	228,577	1,146,284	294,669
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academics Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	298,938	298,938	0	0	0
6. Other COVID-19 Federal Relief Funds	139,949	90,786	0	49,163	0
7. Total	3,116,901	668,210	617,044	1,524,052	307,595

Total FY 2023 expenditures + other financing uses 1,524,052

I certify that the Annual Financial Report of Mingus Union High School District, Yavapai County, for fiscal year 2023 was approved by the Governing Board on October 5, 2023, and that the complete Annual Financial Report may be reviewed by contacting Lynn Leonard at the District Office, telephone 928-634-2941, during normal business hours.

	CTDS NUMBER	130504000
Avg. Daily Membership	2022	2023
Attending	1,202.5600	1,165.0500
2023 Tax Rates:	Primary	Secondary
	1.7284	0.5750

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				7,959,035	7,458,602		
Special Education				1,619,626	1,647,381		
Pupil Transportation				652,795	552,019		
Desegregation				0	0		
Dropout Prevention Programs				31,652	27,570		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Maintenance and Operation Total	241,412	10,074,591	0	10,263,108	9,685,572	630,431	Yes
Classroom Site Funds	363,088	1,220,944		1,578,015	1,113,149	470,883	
Instructional Improvement	134,482	120,636		123,311	101,457	153,661	
Unrestricted Capital Outlay	148,632	745,909	0	1,387,196	999,610	(105,069)	Yes
Adjacent Ways	247	6	0	0	0	253	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	0	0	0	0	0	0	
New School Facilities	0	0	0	0	0	0	
Federal Projects	155,787	2,651,884	(71,450)	2,861,441	2,543,649	192,572	
State Projects	15,289	170,638	0	157,810	166,858	19,069	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	0	13,513	0	13,513	13,515	0	
Compensatory Instruction	0	0	0	0	0	0	
School Plant Fund	6,763	53,646	7,939	15,000	6,877	61,471	Yes
Food Service	133,720	421,045	0	478,000	466,237	88,528	
Civic Center	124,812	12,121	0	130,000	30,526	106,407	
Community School	0	0	0	0	0	0	
Auxiliary Operations	394,433	212,438	0	142,000	180,813	426,058	Yes
Extracurricular Activities Fees	189,063	93,224	0	108,000	72,031	210,256	
Gifts and Donations	123,932	77,440	0	62,000	37,563	163,809	No
Career & Technical Education Projects	0	0	0	0	0	0	
Fingerprint	0	0	0	0	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	3,774	126	5,485	3,772	6,570	2,815	Yes
Textbooks	0	0	0	0	0	0	
Litigation Recovery	1,624	42	0	1,620	0	1,666	Yes
Indirect Costs	122,014	2,055	71,449	65,000	91,473	104,045	Yes
Unemployment Insurance	0	0	0	0	0	0	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	102,169	5,302	0	105,000	1,000	106,471	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	136,082	349,860	0	350,500	322,327	163,615	
Arizona Industry Credentials Incentive	0	0	0	0	0	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	149,292	1,143,098	0	1,143,575	1,143,875	148,515	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	0	0	0	0	0	0	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	160,888	238,732	0	200,000	229,565	170,055	
Employee Insurance Program Withholdings	61,133	13,713	0	76,000	19,076	55,770	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	55,179	51,125	0	0	61,010	45,294	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	0	0	0	0	0	0	
Intergovernmental Agreements	32,201	15,075	0	51,000	18,063	29,213	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	0	0	0	0	0	0	

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

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2023.
- (2) The District's targeted fund balance reserve for FY 2023 was:
0
- (3) The District's actual fund balance reserve for FY 2023 was:
0

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.	13,515								
Investment Income and Other Revenues	2.	0								
Total Revenues (lines 1 and 2)	3.	13,515								
Expenditures										
1000 Instruction	4.		11,215	2,300	0	0	0	0	13,513	13,515
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	0
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0
2300 General Administration	7.		0	0	0	0	0	0	0	0
2400 School Administration	8.		0	0	0	0	0	0	0	0
2500 Central Services	9.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0
2700 Student Transportation	11.		0	0	0	0	0	0	0	0
2900 Other	12.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	13.	13,515	11,215	2,300	0	0	0	0	13,513	13,515
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14.	0								
Investment Income and Other Revenues	15.	0								
Total Revenues (lines 14 and 15)	16.	0								
Expenditures										
1000 Instruction	17.		0	0	0	0	0	0	0	0
2000 Support Services										
2100 Students	18.		0	0	0	0	0	0	0	0
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0
2300 General Administration	20.		0	0	0	0	0	0	0	0
2400 School Administration	21.		0	0	0	0	0	0	0	0
2500 Central Services	22.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0
2700 Student Transportation	24.		0	0	0	0	0	0	0	0
2900 Other	25.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0

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.

Prior year ending fund balance

1. Ending fund balance reported in FY 2022 AFR

Current year ending fund balance

2. Total FY 2023 ending fund balance

FY 2023 ending fund balance details:

3.a Fund deficit

3.b Fund balance exceeding budget capacity in budget-controlled funds

3.c Planned to be spent in FY 2024 to support budgeted spending

3.d Maintained for debt retirement after FY 2024

3.e Maintained for capital projects after FY 2024

3.f Maintained for retirement contributions after FY2024

3.g Maintained for self-insurance or OPEB after FY 2024

3.h Maintained for future financial stability

3.i other purposes (Specify) No budget capacity for \$59,531. Estimated carryforward is \$570,900

3.j other purposes (Specify)

3.k Total FY 2023 ending fund balance

Funds									
General Fund*			Capital Projects Fund				Special Revenue Funds		
Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (If included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (If not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants	Other special revenue funds
241,412	148,632	630,737	0	0	247	55,179	363,088	68,947	1,105,148
630,431	(105,069)	738,916	0	0	253	45,294	470,883	68,780	1,162,802
0	(105,069)	0	0	0	0	0	0	0	0
0	0		0	0	0		0	0	
220,000	0	300,000	0	0	0	45,294	0	68,780	526,000
	0	100,000	0	0	253	0	0	0	0
0	0	0	0	0	0	0	0	0	80,000
									0
350,900	0	338,916	0	0	0	0	470,883	0	556,802
59,531	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
630,431	(105,069)	738,916	0	0	253	45,294	470,883	68,780	1,162,802

*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):
No	N/A

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

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

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

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

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

Percentage	Factor	Additional Information
	of the Districts'	

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

Targeted fund balance reserve amount	Actual fund balance reserve amount

All Districts should respond to question 7.

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

With current year funding we will continue to maintain a substantial carryforward as insurance against a reduction in ADM. In recent years we have received a considerable increase in funds with the Federal COVID grants. This year and next year a number of staff funded from these grants will be returning to being paid from Maintenance and Operation funds, another reason for the larger carryforward which we anticipate will be reduced next year. The Federal COVID funds have also enabled the district to increase some cash funds allowing a reserve to cover unexpected expenses.

DISTRICT NAME

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transp

Prior year ending fund balance

1 Ending fund balance reported in FY 2022 AFR

Current year ending fund balance

2 Total FY 2023 ending fund balance

FY 2023 ending fund balance details:

3.a Fund deficit

3.b Fund balance exceeding budget capacity in budget-controlled funds

3.c Planned to be spent in FY 2024 to support budgeted spending

3.d Maintained for debt retirement after FY 2024

3.e Maintained for capital projects after FY 2024

3.f Maintained for retirement contributions after FY2024

3.g Maintained for self-insurance or OPEB after FY 2024

3.h Maintained for future financial stability

3.i other purposes (Specify) No budget capacity for \$59,531. Estimated carryforward is \$570,900

3.j other purposes (Specify)

3.k Total FY 2023 ending fund balance

Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
149,292	0	0	32,201	2,794,883
148,515	0	0	29,213	3,190,018
0	0	0	0	(105,069)
				0
	0	0	15,000	1,175,074
148,515	0	0	0	148,515
	0	0	0	180,253
	0	0	0	0
			0	0
	0	0	14,213	1,731,714
	0	0	0	59,531
			0	0
148,515	0	0	29,213	3,190,018

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

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 Distri
an adopted Governing Board policy, enter the policy number in the box provided (cell G28).

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 2

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

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

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

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

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:

With current year funding we will continue to maintain a substantial carryforward as insurance against a reduction in AD
being paid from Maintenance and Operation funds, another reason for the larger carryforward which we anticipate will be