



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
10/3/2024 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Cindy Segotta-Jones
Superintendent (Typed Name)

Valerie Caraveo
District Contact Employee

Business Manager Signature

Valerie Caraveo
Business Manager (Typed Name)

6232377108
Telephone Number

vcaraveo@gesd40.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 64,267,386
2. Classroom Site Funds (from page 3, line 13)	\$ 5,746,176
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 8,785,909

DISTRICT NAME Glendale Elementary School District

COUNTY Maricopa

CTDS NUMBER 070440000

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>Refund of Prior Year's Expenditures/Miscellaneous/Lease Excise Tax</u>

Total local revenues (lines 2-19)

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (Specify)	<u></u>
Total county revenues (lines 21-23)	

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (Specify)	<u>Rounding</u>
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)	<u></u>
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)	<u></u>

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.	11,038,379	3,067,549	1,590,107	19,744,439	3,756,170	

2.	12,240,385	1,539,538	600,000		3,719,567	
3.	275,702					
4.	335,340	0	0		79,644	
5.	0	0			0	
6.	0	0			0	
7.	0	0			0	
8.	0	0			0	
9.	0	0			0	
10.	26,275	0			0	
11.	0	0			0	
12.	0	0			0	
13.	0	0			0	
14.	0	0			0	
15.	0	0			0	
16.	0	0			0	
17.	0	0			0	
18.	(470,506)	(135,122)	34,132	0	559,635	
19.	29,164	1,172	1	0	69,085	
20.	12,436,360	1,405,588	634,133	0	4,427,931	

21.	(6,606)	(442)				
22.	0	0				
23.	0	0				
24.	(6,606)	(442)				

25.	2,534,380	299,216				0
26.	50,770,672	6,087,307				0
27.	1,307,459	0				0
28.						10,530,309
29.	1	0			0	(1)
30.	54,612,512	6,386,523			0	10,530,308

31.	0					0
32.	0					1,268,228
33.						0
34.						48,939,017
35.	0					611,266
36.	0					0
37.	0					532,209
38.	0				0	0
39.	0				0	51,350,720

40.	67,042,266	7,791,669	634,133	0	4,427,931	
41.				0	0	
42.	4,107	0	0	0	0	
43.	0	0	0	0	0	
44.	78,084,752	10,859,218	2,224,240	19,744,439	8,184,101	
45.	64,267,386	8,785,909	284,213	6,410,201	4,069,031	
46.	525,262	0	0	0	0	
47.	64,792,648	8,785,909	284,213	6,410,201	4,069,031	
48.	13,292,104	2,073,309	1,940,027	13,334,238	4,115,070	

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/23.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 15,577

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 0 at 6/30/24.

(4) Debt Service Fund, interest expenditures amount: 1,692,431

DISTRICT NAME			COUNTY			CTDS NUMBER					
Glendale Elementary School District			Maricopa			070440000					
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.		18,796,560	4,341,352	1,746,553	416,088	10,921	28,860,103	25,311,474	23,308,587	8.6%
2000 Support Services											
2100 Students	2.		90,581	24,323	375,917	26,855	3,276	655,201	520,952	1,512,017	-65.5%
2200 Instructional Staff	3.		881,799	242,971	14,422	15,427	2,478	1,423,892	1,157,097	1,332,857	-13.2%
2300 General Administration	4.		1,000,759	409,528	198,513	27,832	37,776	1,983,467	1,674,408	1,641,108	2.0%
2400 School Administration	5.		3,158,348	794,777	1,083	11,374	735	4,068,572	3,966,317	4,039,589	-1.8%
2500 Central Services	6.		1,762,115	432,224	994,526	166,109	37,572	8,081,945	3,392,546	3,223,656	5.2%
2600 Operation & Maintenance of Plant	7.		4,286,578	1,021,658	2,099,419	1,009,816	25,662	11,271,462	8,443,133	7,852,744	7.5%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.		192,543	44,447	0	0	0	235,281	236,990	195,104	21.5%
610 School-Sponsored Cocurricular Activities	10.		0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.		149,568	31,850	41,730	48,115	0	229,036	271,263	187,463	44.7%
630 Other Instructional Programs	12.		16,350	3,769	0	0	0	37,178	20,119	29,141	-31.0%
700, 800, 900 Other Programs	13.		275,199	62,689	0	0	0	324,360	337,888	299,870	12.7%
Regular Education Subsection Subtotal (lines 1-13)	14.		30,610,400	7,409,588	5,472,163	1,721,616	118,420	57,170,497	45,332,187	43,622,136	3.9%
200 and 300 Special Education											
1000 Instruction	15.		4,442,323	1,001,954	4,232,639	293	0	9,481,522	9,677,209	7,956,705	21.6%
2000 Support Services											
2100 Students	16.		1,087,401	249,817	2,965,254	0	0	4,532,384	4,302,472	4,327,464	-0.6%
2200 Instructional Staff	17.		138,238	31,613	736	3,678	1,050	172,220	175,315	231,342	-24.2%
2300 General Administration	18.		0	0	0	0	0	0	0	8,000	-100.0%
2400 School Administration	19.		0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.		0	0	0	0	0	345	0	200	-100.0%
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.		5,667,962	1,283,384	7,198,629	3,971	1,050	14,186,471	14,154,996	12,523,711	13.0%
400 Pupil Transportation	25.		1,486,044	338,527	2,043,126	268,442	6,744	4,416,756	4,142,883	3,651,708	13.5%
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.		526,060	111,260	0	0	0	669,796	637,320	573,414	11.1%
Total Expenditures (lines 14, 24-26, 29-31)	32.		38,290,466	9,142,759	14,713,918	1,994,029	126,214	76,443,520	64,267,386	60,370,969	6.5%

DISTRICT NAME			Glendale Elementary School District			COUNTY			Maricopa			CTDS NUMBER			070440000		
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.		7,623,596														
Interest Income and Other Revenues	2.		281,260														
Total Revenues (lines 1 and 2)	3.		7,904,856														
Expenditures																	
1000 Instruction	4.			3,478,218	989,802	0	0	0	0	14,906,520	4,468,020	4,012,204	11.4%				
2100 Support Services - Students	5.			804,846	302,025	0	0	0	0	1,300,000	1,106,871	114,821	864.0%				
2200 Support Services - Instructional Staff	6.			139,431	31,854	0	0		0	604,113	171,285	167,435	2.3%				
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.			4,422,495	1,323,681	0	0	0	0	16,810,633	5,746,176	4,294,460	33.8%				
Total Classroom Site Fund	13.	8,209,655	7,904,856	4,422,495	1,323,681	0	0	0	0	16,810,633	5,746,176	4,294,460	33.8%	10,368,335			

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.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	943,487		1,000,001			0	372,470	1,943,488	764,180	154.3%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	42,697	265,331	3,464			0	314,934	311,492	161,615	92.7%
2300, 2400, 2500, 2900 Administration	4.	0		901,308	1,158,266		5	1	4,349,305	2,059,580	4,036,899	-49.0%
2600 Operation & Maintenance of Plant	5.	0		10,583	536,468			0	115,000	547,051	455,100	20.2%
2700 Student Transportation	6.	0		31,162	566,734			0	1,077,000	597,896	556,809	7.4%
3000 Operation of Noninstructional Services	7.	0		0	90,354			0	0	90,354	2,914	3000.7%
4000 Facilities Acquisition and Construction	8.	0		0	0			3,232,414	4,497,199	3,232,414	3,939,836	-18.0%
5000 Debt Service	9.					3,634	0		0	3,634	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	986,184	1,208,384	3,355,287	3,634	5	3,232,415	10,725,908	8,785,909	9,917,353	-11.4%

(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:

Budget

0

Actual

\$0.00

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.	10,725,908	8,785,909	15,000,000	6,410,201	0	0	600,000	284,213	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.	4,497,197	3,097,315	8,900,000	6,256,252	0	0	600,000	278,948	4.
6655 Short-term Noninstructional Software Subscription	5.		1,208,385		0		0		0	5.
6710 Land and Improvements	6.	0	0	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.	634,406	644,293	600,000	0	0	0	0	0	8.
673X Vehicles	9.	950,000	806,997	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	4,644,305	1,903,998	5,500,000	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	3,634	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	5	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	10,725,908	7,664,627	15,000,000	6,256,252	0	0	600,000	278,948	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	4,497,197	3,097,315	3,300,000	474,966			600,000	229,448	14.
New Construction	15.	0	0	6,200,000	5,781,286	0	0	0	49,500	15.
Other	16.	6,228,711	4,567,312	5,500,000	0	0	0	0	0	16.
Total (lines 14-16)	17.	10,725,908	7,664,627	15,000,000	6,256,252	0	0	600,000	278,948	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	425
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2024	
Land and Improvements	23,650,287
Buildings and Improvements	196,983,766
Furniture, Equipment, Vehicles, and Technology	23,117,063
Construction in Progress	5,712,250
Total	249,463,366

DISTRICT NAME Glendale Elementary School District

COUNTY Maricopa

CTDS NUMBER 070440000

General

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)

Total COVID-19 Federal Relief Funds included in lines above

STATE PROJECTS

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

Total Federal and State Projects (lines 21 and 33)

(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	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(5,061,580)	10,017,015	(463,520)	5,969,756	6,511,556	(2,019,641)	Special Revenue
2.	(316,333)	726,324	(58,426)	712,300	753,542	(401,977)	Special Revenue
3.	(581,779)	901,859	0	457,692	420,281	(100,201)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	(328,284)	517,873	(5,060)	334,758	252,986	(68,457)	Special Revenue
6.	0	0	0	0	0	0	Special Revenue
7.	0	0	0	0	0	0	Special Revenue
8.	(157,955)	1,749,833	(194,843)	2,099,387	2,668,689	(1,271,654)	Special Revenue
9.	0	0	0	0	0	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	0	0	0	0	0	0	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	4,145,158	1,879,494	0	819,167	350,108	5,674,544	General
15.	0	0	0	0	0	0	Special Revenue
16.	0	0	0	0	0	0	Special Revenue
17.	1,862,670	99,019	0	500,000	157,700	1,803,989	Special Revenue
18.	0	0	0	0	0	0	Special Revenue
19.	194,568	27,783,741	(2,374,064)	22,000,000	17,183,908	8,420,337	Special Revenue
20.	0	0	0	0	0	0	Special Revenue
21.	(243,535)	43,675,158	(3,095,913)	32,893,060	28,298,770	12,036,940	

22.	(20,531,428)	27,783,742	(2,370,133)		17,183,908	(12,301,727)	
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23.	0	0	0	0	0	0	Special Revenue
24.	198,419	295,864	0	0	500,352	(6,069)	Special Revenue
25.	0	0	0	0	0	0	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.	18	0	(18)	0	0	18	Special Revenue
30.	0	0	0	0	0	0	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	222,683	777,813	0	520,000	1,036,662	(36,166)	Special Revenue
33.	421,120	1,073,677	(18)	520,000	1,537,014	(42,217)	

34.	177,585	44,748,835	(3,095,931)	33,413,060	29,835,784	11,994,723	
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OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)		OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
1.	0	463,520	1.
2.	0	58,426	2.
3.	0	0	3.
4.	0	0	4.
5.	0	5,060	5.
6.	0	0	6.
7.	0	0	7.
8.	0	194,843	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	2,374,064	19.
20.	0	0	20.

22.	0	2,370,133	22.
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SOURCES (2)		USES (2)	
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	18	29.
30.	0	0	30.
31.	0	0	31.
32.	0	0	32.

		BEGINNING		NET OTHER FINANCING SOURCES AND USES			ENDING FUND
		FUND BALANCE	REVENUES	INCLUDING TRANSFERS	EXPENDITURES		BALANCE
OTHER FUNDS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1.	2,447,167	703,657		346,988	315,925	2,834,899
050 County, City, and Town Grants	2.	14,608	409	0	0	0	15,017
071 English Language Learner (1)	3.	158	0	(158)	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	878,864	164,651	7,111	120,000	1,500	1,049,126
515 Civic Center	6.	122,042	14,087	0	10,000	14,034	122,095
520 Community School	7.	353,597	664,717	0	180,000	300,014	718,300
525 Auxiliary Operations	8.	253,199	128,475	0	40,000	60,077	321,597
526 Extracurricular Activities Fees Tax Credit	9.	350,191	36,191	0	40,000	42,693	343,689
530 Gifts and Donations	10.	915,904	116,046	0	80,000	140,659	891,291
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	6,652	1,874	0	2,500	0	8,526
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	401,148	10,453	44,652	0	0	456,253
555 Textbooks	15.	21,067	2,881	0	2,500	149	23,799
565 Litigation Recovery	16.	218,144	57,547	0	50,000	0	275,691
570 Indirect Costs	17.	3,947,143	87,650	3,806,623	1,000,000	1,234,645	6,606,771
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	5,390	149	0	0	0	5,539
596 Career Technical Education	23.	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0
660 Condemnation	27.	16,172	437	0	0	0	16,609
665 Energy and Water Savings	28.	328,268	54,656	525,262	525,262	525,262	382,924
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(745,441)	1,218,676	0	200,000	342,870	130,365
695 New School Facilities	31.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
850 Student Activities	35.	60,118	63,912		30,000	46,302	77,728
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0
865 State Income Tax Withholdings	37.	0	0	0	0	0	0
900-949 Enterprise Funds	38.	2,994,410	96,607	0	45,000	54,260	3,036,757
Other_N	39.	199,888	0	0	0	0	199,888
INTERNAL SERVICE FUNDS 950-989							
950-2 Self Insurance	1.	2,981,512	10,720,700	0	13,198,885	9,827,764	3,874,448
955 Intergovernmental Agreements	2.	12,898	362	0	0	0	13,260
9__ OPEB	3.	0	0	0	0	0	0
901 Extended Day	4.	0	96,607	0	45,000	54,260	42,347

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	315,925
Class Size Reduction	173,494	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	173,494	0
Total Expenditures (lines 1-4)	346,988	315,925
Total Expenditures from accounting data		315,925

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	OTHER FINANCING USES INCLUDING
TRANSFERS-IN	TRANSFERS-OUT
5000	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.

DISTRICT NAME Glendale Elementary School District

COUNTY Maricopa

CTDS NUMBER 070440000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	46,630,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(2,665,000)	3.
4. Bonds Outstanding, June 30, 2024	43,965,000	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	386,046,755	Tax Rate 1.8569
b. Secondary	386,046,755	Tax Rate 3.2297
2. Number of Schools		14
3. Actual Days in Session		180
4. Area of School District (Square Miles)		18

(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)	\$51,108,372.85
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,551,348.22
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$11,928,877.67
4. Support Services—Students (Function 2100)	\$10,463,100.73
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$29,934,381.31
6. Total Current Expenditures	107,986,081
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$10,925,279.73
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	97,060,801

E. Other long-term debt

1. Other Principal (object 6832)	\$428,743.27
2. Other Interest (object 6842)	\$100,152.55
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	\$0.00
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	\$0.00
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
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G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	53,265
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H. Cash and Investments held at June 30, 2024

1. Sinking funds	0
2. Bond funds	4,115,070
3. Other funds, except for any employee retirement funds	38,342,934

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

1. Average salary of all teachers employed in FY 2024	57,002
2. Average salary of all teachers employed in FY 2023	47,293
3. Increase in average teacher salary from prior year	9,709
4. Percentage increase	20.5%

Comments on Average Salary Calculation (Optional):

☐ Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	\$826,866.00	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	\$24,074,888.00	412.50
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	3,071,549	123.50
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	21,003,339	289.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	1,839,695	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	1,629,673	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	2,958,055	
6. Other Certified Staff (All Functions)	8,895,309	

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)	Yes
b. Making payments in addition to their base salary? (Yes or No)	No

Total Certified Salary Payments from accounting data	40,224,486
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(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	3	6	9	10	5	4	9	10	0	0	0	0	56	1.
2. Verbal Reasoning	0	0	0	4	4	4	5	1	5	0	0	0	0	23	2.
3. Nonverbal Reasoning	0	0	4	4	10	12	16	14	17	0	0	0	0	77	3.
4. Total Duplicated Enrollment (lines 1-3)	0	3	10	17	24	21	25	24	32	0	0	0	0	156	4.

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	13,663,226	13,556,658	1.
2. Gifted Education	80,225	52,977	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	443,020	545,361	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)	0	0	8.
9. Total (lines 1-8)	14,186,471	14,154,996	9.
10. IEP required pupil transportation costs coded within Program 400	2,505,852	\$2,054,852.44	10.

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

Actual Expenditures for all Gifted Programs:		
K-8	\$	52,977
9-12	\$	0
Total	\$	52,977

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	39,000	1.
2. Federal Audit Expenditures - All Funds	6330	2,500	2.

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

Actual Expenditures made in FY 2024	\$	0
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F. TUITION

1. Tuition to Other Arizona Districts (object 6561)
2. Tuition to Out-of-State Districts (object 6562)
3. Tuition to Private Schools (object 6563)
4. Tuition to Ed Services\Coops\IGAs (object 6564)
5. Tuition Other (object 6569) (1)
6. Total (lines 1-5)

Tuition Expenditures
0
0
2,244,404
0
34,454
2,278,858

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

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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
1000 Instruction	1. 33,035,627	11,847,227	6,198,515	4,551,349	1,190,392	3,661				23,343	0	56,850,114
2000 Support Services												
2100 Students	2. 4,418,971	1,548,449	4,290,357	396,015	8,295	4,076				6,890	0	10,673,053
2200 Instructional Staff	3. 4,558,392	1,489,049	1,024,352	376,429	98,648	3,528				0	0	7,550,398
2300 General Administration	4. 1,078,541	524,169	198,513	59,696	909	37,776	0			0	0	1,899,604
2400 School Administration	5. 3,778,047	1,356,915	2,049	33,282	23,235	735				0	0	5,194,263
2500, 2900 Central Services, Other	6. 2,404,932	958,563	1,285,711	1,065,559	1,284,781	56,832			5	0	240	7,056,623
2600 Operation and Maintenance of Plant	7. 4,630,531	1,636,120	2,969,291	2,170,872	536,468	25,662				0	0	11,968,944
2700 Student Transportation	8. 1,592,027	624,559	2,125,303	304,104	566,734	6,744				0		5,219,471
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9. 2,462,402	826,159	81,477	3,601,954	439,238	16,427				0	0	7,427,657
3200 Enterprise Operations	10. 0	0	0	1,032	0	0				0	251,133	252,165
3300 Community Services Operations	11.										404,610	404,610
3400 Bookstore Operations	12. 0	0	0	44,078	0	0				0	0	44,078
Total (lines 1-12)	13. 57,959,470	20,811,210	18,175,568	12,604,370	4,148,700	155,441	0		5	30,233	655,983	114,540,980
From Federal Funds	14. 14,080,233	9,940,700	2,720,386	8,052,185	732,294	34,886	0		0	250	157,586	35,718,520
From State and Local Sources	15. 43,879,237	10,870,510	15,455,182	4,552,185	3,416,406	120,555	0		5	29,983	498,397	78,822,460
4000 Facilities Acquisition and Construction	16. 0	0	10,610,280	0	1,500	1,663				0	0	10,613,443
5000 Debt Service	17.							2,803,743	1,792,584		0	4,596,327

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)	\$25,368,365.00	\$827,997.00	\$1,909,737.37	1,741,571	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	\$4,832,038.00	\$0.00	\$1,982,186.36	1,044,625	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	\$0.00	\$0.00	\$0.00	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	\$401,044.00	\$0.00	\$0.00	0	4.
5. Coccurricular Activities, Athletics, and Other (Program 600-630)	\$1,606,183.00	\$0.00	\$25,080.00	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	\$3,764,285.74	6.
7. Number of FTE-Certified Teachers	413	7.
8. Number of FTE-Contract Teachers	56	8.

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

1. 6410-6411 Utility Services	596,872	1.
2. 6620-6629 Energy	1,681,818	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	901,859	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	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	1.
2. Program 800	0	0	0	2.
3. Program 900	36,933	619,051	655,984	3.
4. Function 3300-Community Service Operations (program 900)	32,630			4.

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	1,500	3.
4. Total (lines 1-3)	1,500	4.
5. 6450 Construction	10,328,355	5.

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

1. 6340 Technical Services	132,209	1.
2. 6432 Technology-Related Repairs and Maintenance	17,421	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	199,127	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	\$3,807,022.30	5.
6. 6650 and 6655 Supplies—Technology-Related and Short-term noninstructional software subscriptions	1,622,891	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,758,198	7.
8. Subtotal (Lines 1-7)	7,536,868	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	415,356	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	\$528,895.82	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	2,619,312	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.	3,484,319	4,670,439	0	2,304,795	21,747	0			0	0	0	10,481,300
2100, 2200 Student Support Services	2.	1,002,298	613,473	0	114,665	50,306	0			0	0	0	1,780,742
2300, 2500, 2900 Other Support Services	3.	269,047	466,173	15,400	0	0	0	0		0	0	0	750,620
2400 School Administration	4.	269,240	462,510	0	0	0	0			0	0	0	731,750
2600 Operation and Maintenance of Plant	5.	343,953	614,462	547,596	1,135,300	0	0			0	0	0	2,641,311
2700 Student Transportation	6.	105,983	286,032	27,388	0	0	0			0	0	0	419,403
3100 Food Service Operations	7.	179,372	41,824	0	0	0	0			0	0	0	221,196
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	106,160	106,160
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	51,427	51,427
3400 Bookstore Operations	10.	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.	5,654,212	7,154,913	590,384	3,554,760	72,053	0	0	0	0	0	157,587	17,183,909

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	88,146	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	74,775	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	2,387,866	2,387,866
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
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	72,053	

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	2,370,133

	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
COVID-19 federal relief funds				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	4,793,522	4,793,522		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	19,778,886	19,778,886	0	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	44,769,877	19,532,447	19,348,879	5,888,551
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	1,099,100	774,724	0	324,376
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	4,025,493	4,025,493		
6. Other COVID-19 Federal Relief Funds	1,590,790	773,472	205,163	612,155
7. Total	76,057,668	49,678,543	19,554,042	6,825,082

Total FY 2024 expenditures + other financing uses19,554,042

I certify that the Annual Financial Report of Glendale Elementary School District, Maricopa County, for fiscal year 2024 was approved by the Governing Board on October 3, 2024, and that the complete Annual Financial Report may be reviewed by contacting Valerie Caraveo at the District Office, telephone (623) 237-7108, during normal business hours.

CTDS NUMBER		070440000
Avg. Daily Membership	2023	2024
Attending	8,715.6860	8,173.4204
2024 Tax Rates:	Primary 1.8569	Secondary 3.2297

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				57,170,497	45,332,187		
Special Education				14,186,471	14,154,996		
Pupil Transportation				4,416,756	4,142,883		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				669,796	637,320		
Maintenance and Operation Total	11,038,379	67,042,266	(521,155)	76,443,520	64,267,386	13,292,104	General
Classroom Site Funds	8,209,655	7,904,856		16,810,633	5,746,176	10,368,335	Special Revenue
Instructional Improvement	2,447,167	703,657		346,988	315,925	2,834,899	Special Revenue
Unrestricted Capital Outlay	3,067,549	7,791,669	0	10,725,908	8,785,909	2,073,309	Capital Projects
Adjacent Ways	1,590,107	634,133	0	600,000	284,213	1,940,027	Capital Projects
Bond Building	19,744,439	0	0	15,000,000	6,410,201	13,334,238	Capital Projects
Condemnation	16,172	437	0	0	0	16,609	Special Revenue
Energy and Water Savings	328,268	54,656	525,262	525,262	525,262	382,924	Special Revenue
New School Facilities	0	0		0	0	0	Capital Projects
Federal Projects	(243,535)	43,675,158	(3,095,913)	32,893,060	28,298,770	12,036,940	
State Projects	421,120	1,073,677	(18)	520,000	1,537,014	(42,235)	
County, City, and Town Grants	14,608	409	0	0	0	15,017	Special Revenue
English Language Learner	158	0	(158)	0	0	0	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	878,864	164,651	7,111	120,000	1,500	1,049,126	Special Revenue
Food Service	7,317,756	8,065,266	(714,640)	8,098,000	7,374,221	7,294,161	Special Revenue
Civic Center	122,042	14,087	0	10,000	14,034	122,095	Special Revenue
Community School	353,597	664,717	0	180,000	300,014	718,300	Special Revenue
Auxiliary Operations	253,199	128,475	0	40,000	60,077	321,597	General
Extracurricular Activities Fees	350,191	36,191	0	40,000	42,693	343,689	Special Revenue
Gifts and Donations	915,904	116,046	0	80,000	140,659	891,291	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital Projects
Career & Technical Education Projects	0	0	0	0	0	0	Special Revenue
Fingerprint	6,652	1,874	0	2,500	0	8,526	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	401,148	10,453	44,652	0	0	456,253	Special Revenue
Textbooks	21,067	2,881	0	2,500	149	23,799	Special Revenue
Litigation Recovery	218,144	57,547	0	50,000	0	275,691	Special Revenue
Indirect Costs	3,947,143	87,650	3,806,623	1,000,000	1,234,645	6,606,771	General
Unemployment Insurance	0	0	0	0	0	0	Special Revenue
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	0	0	0	0	0	0	Special Revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special Revenue
Advertisement	5,390	149	0	0	0	5,539	General
Career Technical Education	0	0	0	0	0	0	Special Revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	3,756,170	4,427,931	0	3,350,000	4,069,031	4,115,070	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	(745,441)	1,218,676	0	200,000	342,870	130,365	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	60,118	63,912	0	30,000	46,302	77,728	Special Revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	199,888	0	0	0	0	199,888	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	2,994,410	96,607	0	45,000	54,260	3,036,757	Enterprise
Self-Insurance	2,981,512	10,720,700	0	13,198,885	9,827,764	3,874,448	Internal Services
Intergovernmental Agreements	12,898	362	0	0	0	13,260	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	96,607	0	45,000	54,260	42,347	Internal Services

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 2024.
- (2) The District's actual fund balance reserve for FY 2024 was:
- 0