



Annual Financial Report

Instructions

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 2025

Signature/Date Signature/Date

District website link of posted AFR https://www.balsz.org/

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on 10/15/2025 contain(s) the data for the annual financial report described above. Date

Superintendent signature Business Manager signature
Dr. Barnes, George Aracely Soto
Superintendent (typed name) Business Manager (typed name)
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District contact employee Telephone number
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Table with 2 columns: Total expenditures by fund, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

Instructions

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	
1750	Revenue from enterprise and student activities	
1790	Extracurricular activities fees tax credit	
1800	Revenue from community services activities	
1910	Rentals	
1920	Contributions and donations from private sources	
1950	Miscellaneous revenues from other districts	
1960	Miscellaneous revenues from other local governmental units	
Other (specify) (2)	Revenue 1980 refund for prior year	
Total Local Revenues (lines 2-26)		

2000 County

2110	County School Fund	
2210	Special County School Reserve Fund	
Other (specify)		
Total County Revenues (lines 28-30)		

3000 State

3100	Unrestricted	
3110	State Equalization Assistance	
3120	Additional State Aid	
3200	Restricted	
Other (specify)	Appor thru 8-05 Revenue 3160	
Total State Revenues (lines 32-36)		

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)	FY25 FRPL Payment	
Total Federal Revenues (lines 38-45)		

Total fund revenue (lines 27, 31, 37, and 46)

5100	Issuance of bonds	
5200	Fund transfers-in	
Other (specify)		
Total funds available (lines 1 and 47 through 50)		

Total expenditures

6900	Other financing uses and other items including transfers-out	
Total expenditures and other uses (lines 52 plus 53)		

Ending fund balance (line 51 minus line 54) (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.	3,404,941	2,520,114	160,512	4,423,263	349,819	1.			
2.	8,600,298	1,383,844	0		2,836,854	2.			
3.	0					3.			
4.	72,906	10,935	0		22,461	4.			
5.	0	0			0	5.			
6.	0	0			0	6.			
7.	0	0			0	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.	90,188	0	2,525	0	150,756	281,460	18.		
19.	0	0			0	14,251	19.		
20.	0	0			0	43,289	20.		
21.	0	0			0	0	21.		
22.	0	0			0	540,242	22.		
23.	0	0			0	66,091	23.		
24.	0	0			0	0	24.		
25.	0	0			0	0	25.		
26.	41,625	458	1	0	(1)	88,920	26.		
27.	8,805,017	1,395,237	2,526	0	3,010,070	1,034,253	27.		
28.	120	(4,645)					28.		
29.	0	0					29.		
30.	0	0					30.		
31.	120	(4,645)					31.		
32.	210,247	0				0	32.		
33.	9,483,867	0				0	33.		
34.	464,992	0				0	34.		
35.						4,151,830	35.		
36.	(195)	0				0	36.		
37.	10,158,911	0				0	4,151,830	37.	
38.	0						0	38.	
39.	0						499,461	39.	
40.							0	40.	
41.							6,324,705	41.	
42.	0						0	42.	
43.	0						0	43.	
44.	0						86,167	44.	
45.	0						0	45.	
46.	0						0	6,910,333	46.
47.	18,964,048	1,390,592	2,526	0	3,010,070			47.	
48.				18,005,353				48.	
49.	0	0	0	0	0			49.	
50.	0	0	0	0	0			50.	
51.	22,368,989	3,910,706	163,038	22,428,616	3,359,889			51.	
52.	19,298,468	3,057,845	134,334	4,481,113	3,142,152			52.	
53.	0	0	0	0	0			53.	
54.	19,298,468	3,057,845	134,334	4,481,113	3,142,152			54.	
55.	3,070,521	852,861	28,704	17,947,503	217,737			55.	

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 6,521 at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 11,513 at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 0

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.	4,631,477	1,836,405	447,157	129,051	0	7,385,715	7,044,090	6,926,524	1.7%
2000 Support services										
2100 Students	2.	587,410	171,654	0	3,011	0	762,500	762,075	596,537	27.7%
2200 Instructional staff	3.	628,346	208,041	10,830	3,932	0	832,049	851,149	847,911	0.4%
2300 General administration	4.	602,294	172,467	59,773	3,238	0	866,829	837,772	721,385	16.1%
2400 School administration	5.	831,729	215,999	130,251	240	0	1,160,982	1,178,219	1,186,762	-0.7%
2500 Central services	6.	244,280	82,980	107,341	16,709	15,472	471,713	466,782	610,184	-23.5%
2600 Operation & maintenance of plant	7.	982,454	334,365	1,465,045	1,023,987	1,005	3,887,962	3,806,856	4,027,911	-5.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	30,450	9,999	0	18,321	0	58,770	58,770	58,770	0.0%
610 School-sponsored cocurricular activities	10.	0	0	0	0	0	0	0	13,045	-100.0%
620 School-sponsored athletics	11.	14,767	5,233	0	0	0	20,000	20,000	6,955	187.6%
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%
Subtotal (lines 1-13)	14.	8,553,207	3,037,143	2,220,397	1,198,489	16,477	15,446,520	15,025,713	14,995,984	0.2%
200 and 300 Special education										
1000 Instruction	15.	1,217,532	352,250	186,274	7,262	0	1,778,276	1,763,318	2,007,517	-12.2%
2000 Support services										
2100 Students	16.	811,835	219,742	445,098	0	0	1,565,344	1,476,675	1,303,415	13.3%
2200 Instructional staff	17.	5,738	1,865	949	0	0	8,501	8,552	883	868.5%
2300 General administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School administration	19.	88,093	23,574	12,336	0	0	127,683	124,003	93,870	32.1%
2500 Central services	20.	0	0	5,590	0	0	5,590	5,590	6,321	-11.6%
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.	2,123,198	597,431	650,247	7,262	0	3,485,394	3,378,138	3,412,006	-1.0%
400 Pupil transportation	25.	305,221	97,291	260,932	68,203	0	939,176	731,647	729,518	0.3%
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	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.	128,322	34,648	0	0	0	162,970	162,970	162,970	0.0%
Total expenditures (lines 14, 24-26, 29-31)	32.	11,109,948	3,766,513	3,131,576	1,273,954	16,477	20,034,060	19,298,468	19,300,478	0.0%

Instructions

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.	1,799,792											
Interest income and other revenues	2.	130,240											
Total revenues (lines 1 and 2)	3.	1,930,032											
Expenditures													
1000 Instruction	4.		993,185	199,558	0	0	0	0	5,325,200	1,192,743	1,280,799	-6.9%	
2100 Support services - students	5.		0	0	0	0	0	0	0	0	0	0.0%	
2200 Support services - instructional staff	6.		0	0	0	0	0	0	0	0	0	0.0%	
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.		993,185	199,558	0	0	0	0	5,325,200	1,192,743	1,280,799	-6.9%	
Total Classroom Site Fund	13.	3,440,559	1,930,032	993,185	199,558	0	0	0	5,325,200	1,192,743	1,280,799	-6.9%	4,177,848

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 1,192,743

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions	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	1,092,347	163,981	143,672	0	0	0	1,400,000	1,400,000	1,400,000	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.		1,084,195		17,966			1	1,598,382	1,102,162	382,256	188.3%
1000 Instruction	2.		1,084,195		17,966			1	1,598,382	1,102,162	382,256	188.3%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	8,152	33,199	114,421			277	382,397	156,049	303,450	-48.6%
2300, 2400, 2500, 2900 Administration	4.	0		105,883	371,547		0	2,601	791,970	480,031	453,107	5.9%
2600 Operation & maintenance of plant	5.	13,745		19,510	572,089			1	799,459	605,345	618,006	-2.0%
2700 Student transportation	6.	0		5,389	2,689			0	8,078	8,078	91,890	-91.2%
3000 Operation of noninstructional services	7.	0		0	12,366			0	12,366	12,366	7,368	67.8%
4000 Facilities acquisition and construction	8.	0		0	0			693,815	780,947	693,814	1,249,097	-44.5%
5000 Debt service	9.					0	0		15,000	0	199,827	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	13,745	1,092,347	163,981	1,091,078	0	0	696,695	4,388,599	3,057,845	3,305,001	-7.5%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19)

3,057,845

(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. 4,388,599	3,057,845	4,423,263	4,481,113	0	0	0	134,334
6150 Classified salaries	2. 0	0	0	0	0	0	0	0
6200 Employee benefits	3. 0	0	0	0	0	0	0	0
6450 Construction services	4. 780,948	693,815	235,078	1,844,519	0	0	162,835	134,334
6655 Short-term noninstructional software subscription	5. 0	163,982	0	9,797	0	0	0	0
6710 Land and improvements	6. 0	0	0	0	0	0	0	0
6720 Buildings and improvements	7. 0	0	0	0	0	0	0	0
673X Furniture and equipment	8. 742,864	635,886	128,089	134,354	0	0	0	0
673X Vehicles	9. 0	0	560,570	373,894	0	0	0	0
673X Technology-related hardware and software	10. 1,155,264	455,192	1,603,127	1,900,103	0	0	0	0
6831, 6832, 6833 Redemption of principal	11. 10,000	0	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12. 5,000	0	0	57,850	0	0	0	0
Total (lines 2-12)	13. 2,694,076	1,948,875	2,526,864	4,320,517	0	0	162,835	134,334
Total amounts reported on lines 2 through 12 above for:								
Renovation	14. 780,948	693,815	235,078	1,844,519	0	0	0	0
New construction	15. 0	0	0	0	0	0	0	0
Other	16. 1,913,128	1,255,060	2,291,786	2,475,998	0	0	162,835	134,334
Total (lines 14-16)	17. 2,694,076	1,948,875	2,526,864	4,320,517	0	0	162,835	134,334

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$

2. Land acquisition costs \$

**Capital assets as of
June 30, 2025**

Land and improvements	18,355,973	1.
Buildings and improvements	93,742,005	2.
Furniture, equipment, vehicles, and technology	12,971,731	3.
Construction in progress	1,487,544	4.
Total	126,557,253	5.

Instructions

Other funds

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance
	Actual	Actual	Actual	Budget	Actual	Actual
020 Instructional Improvement	777,627	171,578		2,866,674	344,688	604,517
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	0	84,172	0	84,172	84,172	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	588,090	548,219	0	1,123,289	1,136,103	206
515 Civic Center	112,376	5,607	0	117,191	4,633	113,350
520 Community School	19,110	670	0	19,583	19,780	0
525 Auxiliary Operations	0	0	0	0	0	0
526 Extracurricular Activities Fees Tax Credit	327,985	54,034	0	373,373	82,679	299,340
530 Gifts and Donations	102,281	69,603	0	163,553	79,396	92,488
535 Career & Technical Education Projects	0	0	0	0	0	0
540 Fingerprint	0	308	0	1,206	308	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	335,308	55,958	0	387,320	0	391,266
555 Textbooks	16,811	544	0	17,227	17,355	0
565 Litigation Recovery	25,267	8,411	0	33,343	33,678	0
570 Indirect Costs	1,190,352	36,246	257,795	1,222,057	999,171	485,222
575 Unemployment Insurance	18,244	474	0	18,694	16,445	2,273
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	24,604	862	0	25,212	25,466	0
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	2,528	89	0	2,590	2,617	0
596 Career Technical Education	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	0	0	0	0	0	0
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	46,742	471	0	46,742	0	47,213
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	(2,383,168)	1,850,987	0	1,040,129	222,907	(755,088)
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	28,740	15,250	0	42,409	20,859	23,131
855 Employee Insurance Program Withholdings	0	0	0	0	0	0
865 State Income Tax Withholdings	0	0	0	0	0	0
900-949 Enterprise Funds	0	11,311	0	11,311	11,311	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	0	0	0	0	0	0
9__ OPEB	0	0	0	0	0	0
9__	0	0	0	10,000	0	0

(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	2,500,000	0
Class size reduction	100,000	0
Dropout prevention programs	100,000	0
Instructional improvement programs	166,674	344,688
Total expenditures (lines 1-4)	2,866,674	344,688
Total expenditures from accounting data		344,688

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
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.	257,795
18.	0
19.	0
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0
31.	0
32.	0
33.	0
34.	0
35.	0
36.	0
37.	0
38.	0
39.	0

District name Balsz Elementary School District

County Maricopa

CTDS number 070431000

Instructions

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024	31,605,000	1.
2. Bonds issued during FY 2025	17,810,000	2.
3. Bonds retired during FY 2025	(1,840,000)	3.
4. Bonds outstanding, June 30, 2025	47,575,000	4.
5. Short-term debt outstanding, July 1, 2024	0	5.
6. Short-term debt outstanding, June 30, 2025	0	6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates		
a. Primary	405,062,012	Tax rate 1.7189
b. Secondary	405,062,120	Tax rate 1.6135
2. Number of schools	5	
3. Actual days in session	180	
4. Area of school district (square miles)	6	

(Report this WHETHER OR NOT district changed boundaries in FY 2025)

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)	14,402,123
2. Classroom supplies (function 1000, object code 6600)	643,823
3. Administration (functions 2300, 2400, 2500, & 2900)	4,903,848
4. Support services—students (function 2100)	3,257,919
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	11,855,563
6. Total current expenditures	35,063,276
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	4,188,489
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	30,874,787

E. Other long-term debt

1. Other principal (object 6832)	0
2. Other interest (object 6842)	0
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 <u>new</u> 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, 2025

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 2025	61,808
2. Average salary of all teachers employed in FY 2024	60,596
3. Increase in average teacher salary from prior year	1,212
4. Percentage increase	2.0%

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, object codes 6105-6109)	184,591	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	6,812,489	130.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	4,476,400	89.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	2,336,089	41.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	0	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	591,348	
5. Classroom teacher payments related to additional duties (all functions, object codes 6130-6139)	420,040	
6. Other certified staff (all functions, object codes 6140-6149)	2,819,602	

7. In FY 2025, 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

8. Total certified salary payments from accounting data

10,828,072

Instructions

A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

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

1. Quantitative reasoning

2. Verbal reasoning

3. Nonverbal reasoning

4. Total duplicated enrollment (lines 1-3)

	Grade													
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
1.	1	1	0	0	1	2	0	1	1	0	0	0	0	7
2.	0	0	0	0	1	1	0	2	1	0	0	0	0	5
3.	0	1	1	0	1	1	1	0	0	0	0	0	0	5
4.	1	2	1	0	3	4	1	3	2	0	0	0	0	17

B. M&O special education programs by type

(A.R.S. § 15-761)

1. Total all disability classifications

2. Gifted education

3. Remedial education

4. ELL incremental costs

5. ELL compensatory instruction

6. Vocational and technological education (non-CTED)

7. Career education

8. Career technical education (CTED programs in 300 range)

9. Total (lines 1-8)

10. IEP required pupil transportation costs

coded within program 400

	Program 200 & 300 budget	Program 200 & 300 actual	
1.	3,260,029	3,142,319	1.
2.	225,365	228,217	2.
3.	0	7,603	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	3,485,394	3,378,139	9.

10.	107,121	77,635	10.
-----	---------	--------	-----

C. Maintenance and Operation expenditures for gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8 \$ 228,217

9-12 \$ 0

Total \$ 228,217

D. Expenditures for audit services

1. Nonfederal audit expenditures - M&O fund

6350

	Budget	Actual	
1.	42,675	44,250	1.
2.	0	0	2.

2. Federal audit expenditures - all funds

6330

E. Maintenance and Operation fund expenditures for performance pay (A.R.S. §15-920)

Actual expenditures made in FY 2025

\$ 0

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
4,900
0
11,127
0
0
16,027

(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.

Instructions

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.	8,545,307	2,822,256	967,458	1,365,645	1,314,901	1,371				8,148	0	15,025,086	1.
2000 Support services														
2100 Students	2.	2,122,194	572,709	465,116	34,686	55,802	432				730	6,250	3,257,919	2.
2200 Instructional staff	3.	1,139,846	339,117	342,357	72,618	75,448	0				0	0	1,969,386	3.
2300 General administration	4.	871,007	232,177	89,802	27,706	2,648	22,470	0			0	0	1,245,810	4.
2400 School administration	5.	977,860	252,796	143,205	13,685	7,011	0				0	0	1,394,557	5.
2500, 2900 Central services, other	6.	447,801	140,178	369,227	153,008	1,050,370	71,672		14,780		0	0	2,247,036	6.
2600 Operation and maintenance of plant	7.	1,122,871	374,706	2,796,981	1,063,202	740,719	4,405				0	0	6,102,884	7.
2700 Student transportation	8.	353,155	107,801	557,278	73,592	391,308	0				8,512		1,491,646	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	294,308	87,935	1,451,888	305,450	140,524	230				0	0	2,280,335	9.
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community services operations	11.												0	11.
3400 Bookstore operations	12.	0	0	0	0	0	0				0	0	0	12.
Total (lines 1-12)	13.	15,874,349	4,929,675	7,183,312	3,109,592	3,778,731	100,580		14,780		17,390	6,250	35,014,659	13.
From federal funds	14.	2,828,493	722,645	2,110,424	452,094	163,993	41,227	0	0		6,350	0	6,325,226	14.
From state and local sources	15.	13,045,856	4,207,030	5,072,888	2,657,498	3,614,738	59,353	0	14,780		11,040	6,250	28,689,433	15.
4000 Facilities acquisition and construction	16.	0	0	2,672,668	0	0	0				0	0	2,672,668	16.
5000 Debt service	17.								1,840,000	1,301,402		0	3,141,402	17.

Impact Aid revenues received that were intended to replace local tax revenues

0

Teacher salaries (funds 001-799 excluding 575, function 1000)

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)
1. Regular education (programs 100, 280, 511, and 550)	6,186,630	184,591	0	591,408
2. Special education (programs 200-230, 250, 512, 514, and 515)	1,137,002	0	0	175,772
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	0	0	0	0
4. Other (programs 240, 260, 265, 513, and 530)	234,616	0	0	0
5. Cocurricular activities, athletics, and other (program 600-630)	49,870	0	0	0

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	1,159,854
7. Number of FTE-certified teachers	130
8. Number of FTE-contract teachers	0

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	362,054
2. 6620-6629 Energy	886,261

CTED districts only (funds 001-799 excluding 575, all functions)

1. 6591 Services purchased from other Arizona districts	0
2. 6870 Pass-through payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources

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

Programs 700-900 expenditure detail (funds 001-799, excluding 575)

	Property 6700	All other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	6,250	6,250
4. Function 3300-Community Service Operations (program 900)	0		

Property detail for function 4000 (funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	2,672,668

Technology (funds 001-799 excluding 575, all functions)

1. 6340 Technical services	21,113
2. 6432 Technology-related repairs and maintenance	81,208
3. 6443 Rental of computers and related equipment	0
4. 6531 Telecommunications	190,716
5. 6641-43 Software reported in library books, textbooks, or instructional aids	1,151,530
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	210,642
7. 6737-38 Technology-related hardware & software (less than \$5,000)	1,077,633
8. Subtotal (lines 1-7)	2,732,842
9. 6739 Technology-related hardware & software (\$5,000 or more)	1,293,821
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)

1. Function 2210 Improvement of instruction	342,526
2. Function 2220 Library/media services	18,436

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)

1. Object 664X, functions 1000 and 2220	1,151,530
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Instructions

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.	22,522	5,750	0	19,158	0	0		0	0	0	0	47,430
2100, 2200 Student support services	2.	38,178	8,225	0	2,472	0	0		0	0	0	0	48,875
2300, 2500, 2900 Other support services	3.	1,750	486	0	0	16,160	0	0	0	0	0	0	18,396
2400 School administration	4.	3,450	786	0	0	0	0		0	0	0	0	4,236
2600 Operation and maintenance of plant	5.	5,500	1,914	10,605	0	0	0		0	0	0	0	18,019
2700 Student transportation	6.	3,000	1,078	0	0	0	0		0	0	0	0	4,078
3100 Food service operations	7.	3,500	1,104	0	0	0	0		0	0	0	0	4,604
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.	77,900	19,343	10,605	21,630	16,160	0	0	0	0	0	0	145,638

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	4,731	0
6. 6737-38 Technology-related hardware & software (less than \$5,000)	0	0
7. 6739 Technology-related hardware & software (\$5,000 or more)	16,160	0
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	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	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	16,160

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	1,649,050	1,649,050		
2. Elementary and secondary school emergency relief funds (ESSER II)	6,676,509	6,676,509	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	14,939,594	14,793,956	145,638	0
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	0	0		
6. Other COVID-19 federal relief funds	0	0	0	0
7. Total	23,265,153	23,119,515	145,638	0

Total FY 2025 expenditures + other financing uses **145,638**

Food Service

Instructions

		Fund 510	
		Actual	
Beginning fund balance (1)	1.	1,027,047	1.
Revenues			
1500 Investment income	2.	31,327	2.
1600 Food service	3.	26,008	3.
Other local _____	4.	0	4.
4500 Restricted revenue rec. from fed. gov.	5.	2,368,781	5.
4900 Revenue for/on behalf of the district	6.	0	6.
Total revenue (lines 2-6)	7.	2,426,116	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	3,453,163	9.

A. Number of operating months _____ 10

B. Number of meals served

	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	293,929	295,633	6,003	4,541
b. Program adults/adult workers				
c. Other				
2. Served at other locations				
a. Reimbursable meals only				
b. Program adults/adult workers				
c. Other				

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	0.00	0.00
5. Paid lunch	0.00	0.00	0.00	0.00
6. Paid snack	0.00	0.00	0.00	0.00

D. Special milk program

Charge to children per ½ pint milk unit _____ \$0.00
 Number of ½ pint milk units served to children _____ 0

For comparison only - prior year number of meals served

	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	325,594.00	324,396.00	0.00	15,131.00
b. Program adults/adult workers	0.00	0.00	10,276.00	0.00
c. Other	0.00	0.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

Expenditures

6150 Classified salaries
 6200 Employee benefits
 6400 Purchased property services
 6570 Food service management
 6591 Services purchased from other AZ districts
 6610 General supplies (nonfood items)
 6620 Energy
 6631 USDA Commodities (excluding freight)
 6632 USDA Commodities (freight only)
 6633 Other food
 6634 Storage costs for USDA Commodities
 6700 Property (excluding 6731-39)
 6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under \$5,000
 6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing \$5,000 or more
 6832 and 6842 Other principal and interest
 Other expenditures _____
Total expenditures (lines 10-25)
 6910 Indirect costs transfers-out
 6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)
Total expenditures & other uses
 (lines 26-28)
Ending fund balance (line 9 minus line 29) (1)

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).

6400 Purchased property services _____ 0

(1) Includes food service fund revolving account cash balance of _____ \$0 at 7/1/24 or _____ \$0 at 6/30/25, as applicable.

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	300,040	30,450	0
11.	87,122	9,999	0
12.	36,892	0	0
13.	1,389,935	0	
14.	0	0	
15.	111,041	0	0
16.	0	18,321	
17.	0		
18.	0		
19.	172,851		
20.	0		
21.			0
22.	66,095		12,366
23.	62,063		0
24.	0		0
25.	65,545	0	0
26.	3,658,444	2,291,584	58,770
27.	117,115		
28.	0		
29.	2,408,699		
30.	1,044,464		

E. Detail of food service management company expenditures

Classified salaries _____ 541,235
 Employee benefits _____ 54,582
 Supplies and materials (nonfood) _____ 76,017
 Food _____ 661,868
 Management fee _____ 20,000
 Other _____ 36,233
Total (must equal total of amounts on line 13 above) _____ 1,389,935

I certify that the Annual Financial Report of Balsz Elementary School District, Maricopa County, for fiscal year 2025 was approved by the Governing Board on October 14, 2025, and that the complete Annual Financial Report may be reviewed by contacting Aracely Soto at the District Office, telephone 602 629-6400, during normal business hours.

	CTDS number	070431000
Avg. Daily Membership	<u>2024</u>	<u>2025</u>
Attending	1,960,1086	1,827,8543
2025 Tax Rates:	<u>Primary</u>	<u>Secondary</u>
	1.7189	1.6135

Instructions

Rev. 8/25 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				15,446,520	15,025,713		
Special Education				3,485,394	3,378,138		
Pupil Transportation				939,176	731,647		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				162,970	162,970		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	3,404,941	18,964,048	0	20,034,060	19,298,468	3,070,521	General
Classroom Site Funds	3,440,559	1,930,032		5,325,200	1,192,743	4,177,848	Special revenue
Unrestricted Capital Outlay	2,520,114	1,390,592	0	4,388,599	3,057,845	852,861	Capital projects
Adjacent Ways	160,512	2,526	0	0	134,334	28,704	Capital projects
Federal projects	(6,223)	4,541,552	(140,680)	5,099,840	4,047,809	346,840	
State projects	468,413	283,925	0	779,808	188,330	564,008	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	777,627	171,578		2,866,674	344,688	604,517	Special revenue
Bond Building	4,423,263	0	18,005,353	4,423,263	4,481,113	17,947,503	Capital projects
Condemnation	0	0	0	0	0	0	Special revenue
Energy and Water Savings	46,742	471	0	46,742	0	47,213	Special revenue
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	84,172	0	84,172	84,172	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	588,090	548,219	0	1,123,289	1,136,103	206	General
Food Service	1,027,047	2,426,116	(117,115)	3,658,444	2,291,584	1,044,464	Special revenue
Civic Center	112,376	5,607	0	117,191	4,633	113,350	Special revenue
Community School	19,110	670	0	19,583	19,780	0	Special revenue
Auxiliary Operations	0	0	0	0	0	0	Special revenue
Extracurricular Activities Fees	327,985	54,034	0	373,373	82,679	299,340	Special revenue
Gifts and Donations	102,281	69,603	0	163,553	79,396	92,488	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	0	308	0	1,206	308	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	335,308	55,958	0	387,320	0	391,266	General
Textbooks	16,811	544	0	17,227	17,355	0	Special revenue
Litigation Recovery	25,267	8,411	0	33,343	33,678	0	General
Indirect Costs	1,190,352	36,246	257,795	1,222,057	999,171	485,222	General
Unemployment Insurance	18,244	474	0	18,694	16,445	2,273	General
Teacherage	0	0	0	0	0	0	General
Insurance Refund	24,604	862	0	25,212	25,466	0	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	2,528	89	0	2,590	2,617	0	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	349,819	3,010,070	0	3,000,000	3,142,152	217,737	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	(2,383,168)	1,850,987	0	1,040,129	222,907	(755,088)	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	28,740	15,250	0	42,409	20,859	23,131	Special revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
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	11,311	0	11,311	11,311	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	10,000	0	0	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 2025.
- (2) The District's actual fund balance reserve for FY 2025 was:

0

Instructions

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 service 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 2024 AFR	3,404,941	0	2,821,781	2,520,114	4,423,263	160,512	(2,383,168)	3,440,559	(97,521)	2,381,042	349,819	0	0	17,021,342	
Current year ending fund balance															
2. Total FY 2025 ending fund balance	3,070,521	0	1,393,484	852,861	17,947,503	28,704	(755,088)	4,177,848	488,819	2,132,015	217,737	0	0	29,554,404	
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	(755,088)	0	0	0	0	0	0	(755,088)	
3.b Fund balance exceeding budget capacity in budget-controlled funds	2,334,929	0	0	0	0	0	0	0	0	0	0	0	0	2,334,929	
3.c Planned to be spent in FY 2026 to support budgeted spending	735,592	0	1,393,484	852,861	8,000,000	28,704	0	1,500,000	488,819	2,132,015	0	0	0	15,131,475	
3.d Maintained for debt retirement after FY 2026											217,737	0	0	217,737	
3.e Maintained for capital projects after FY 2026														0	
3.f Maintained for retirement contributions after FY 2026	0	0	0	0	9,947,503	0	0	2,677,848	0	0	0	0	0	12,625,351	
3.g Maintained for self-insurance or OPEB after FY 2026														0	
3.h Maintained for future financial stability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.i other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.j other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.k Total FY 2025 ending fund balance	3,070,521	0	1,393,484	852,861	17,947,503	28,704	(755,088)	4,177,848	488,819	2,132,015	217,737	0	0	29,554,404	
FY 2025 ending fund balance classification															
4.a Nonspendable	2,334,929	0	0	0	0	0	(755,088)	0	0	0	0	0	0	1,579,841	
4.b Restricted	0	0	0	0	0	0	0	0	0	217,737	0	0	0	217,737	
4.c Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.d Assigned	735,592	0	1,393,484	852,861	17,947,503	28,704	0	4,177,848	488,819	2,132,015	0	0	0	27,756,826	
4.e Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.f Total (amount must agree to line 3.k above)	3,070,521	0	1,393,484	852,861	17,947,503	28,704	(755,088)	4,177,848	488,819	2,132,015	217,737	0	0	29,554,404	

*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).	Governing Board policy number (N/A if no adopted policy exists):	
		No	

If question 1 was answered yes, complete the table below to describe the District's specific FY 2025 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

2. Fund(s)	Targeted FY 2025 fund balance reserve amount(s)	Actual FY 2025 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2026 and thereafter:

**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. 84,172								1. 84,172
Investment income and other revenues	2. 0								2. 0
Total revenues (lines 1 and 2)	3. 84,172								3. 84,172
Expenditures									
1000 Instruction	4.	66,220	17,952	0	0	0	0	84,172	4. 84,172
2000 Support services									
2100 Students	5.	0	0	0	0	0	0	0	5. 0
2200 Instructional staff	6.	0	0	0	0	0	0	0	6. 0
2300 General administration	7.	0	0	0	0	0	0	0	7. 0
2400 School administration	8.	0	0	0	0	0	0	0	8. 0
2500 Central services	9.	0	0	0	0	0	0	0	9. 0
2600 Operation & maintenance of plant	10.	0	0	0	0	0	0	0	10. 0
2700 Student transportation	11.	0	0	0	0	0	0	0	11. 0
2900 Other	12.	0	0	0	0	0	0	0	12. 0
Total (must agree with the AFR page 6, line 3)	13.	84,172	66,220	17,952	0	0	0	84,172	13. 84,172
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted revenue from state sources	14. 0								14. 0
Investment income and other revenues	15. 0								15. 0
Total revenues (lines 14 and 15)	16. 0								16. 0
Expenditures									
1000 Instruction	17.	0	0	0	0	0	0	0	17. 0
2000 Support services									
2100 Students	18.	0	0	0	0	0	0	0	18. 0
2200 Instructional staff	19.	0	0	0	0	0	0	0	19. 0
2300 General administration	20.	0	0	0	0	0	0	0	20. 0
2400 School administration	21.	0	0	0	0	0	0	0	21. 0
2500 Central services	22.	0	0	0	0	0	0	0	22. 0
2600 Operation & maintenance of plant	23.	0	0	0	0	0	0	0	23. 0
2700 Student transportation	24.	0	0	0	0	0	0	0	24. 0
2900 Other	25.	0	0	0	0	0	0	0	25. 0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	26. 0