

District name Scottsdale Unified School District

County Maricopa

CTDS number 070248000



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
2026

Signature/Date
Matthew Pittinsky 10/6/26
[Signature]
Amy Carney
[Signature]
[Signature]

Signature/Date

District website link of posted AFR <https://www.susd.org/departments/finance/budget>

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/09/2026 contain(s) the data for the annual financial report described above.
Date

[Signature]
Superintendent signature

Dr. Scott Menzel
Superintendent (typed name)

Mario Serna
District contact employee

[Signature]
Business Manager signature

Shannon Crosier
Business Manager (typed name)

(480)-484-6135
Telephone number

marioserna@susd.org
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>181,249,177</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>17,714,705</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>26,276,390</u>

District name Scottsdale Unified School District

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110	Property taxes
1140	Penalties and interest on taxes
1200	Revenue from local governmental units other than districts
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
1600	Food Service
1750	Revenue from enterprise and student activities
1755	Revenue from fees paid on a student's behalf with grant monies
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) 1980, 1981, 1982, 1990, 1992	

Total Local Revenues (lines 2-29)

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify)	
Total County Revenues (lines 31-33)	

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify)	
Total State Revenues (lines 35-39)	

3130

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) 4200, 6841	
Total Federal Revenues (lines 41-48)	

Total fund revenue (lines 30, 34, 40, and 49)

5000 Other Financing Sources

5100	Issuance of bonds
5200	Fund transfers-in
5300	Proceeds from the disposal of real or personal property
5400	Capital contributions
5500	Lease proceeds
5600	Other long-term debt proceeds
5700	Unusual or infrequent items
Other (specify)	
Total Other Financing Sources (lines 51-58)	

Total funds available (lines 1, 50, and 59)

Total expenditures

6900 Other Financing Uses

6910, 6930	Transfers-out
6940	Payment to escrow agent for defeasance of debt
6950	Unusual or infrequent items
Other (specify)	
Total Other Financing Uses (lines 62-65)	

Total expenditures and other financing uses (lines 61 plus 66)

Ending fund balance (line 60 minus line 67) (3)

County Maricopa

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. (5,539,340)	17,513,307	37,285	1,254,502	25,268,500	1.

2. 151,610,353	21,979,668	2		28,152,544	0
3. 0					0
4. 0	0			0	0
5. 759,311	58,167	0		115,075	0
6. 252,000	0			0	7,760,281
7. 0	0			0	836,316
8. 0	0			0	0
9. 0	0			0	0
10. 0	0			0	0
11. 0	0			0	0
12. 0	0			0	0
13. 0	0			0	0
14. 0	0			0	0
15. 0	0			0	0
16. 0	0			0	105,177
17. 0	0			0	0
18. 0	0			0	0
19. 271,729	241,955	1,345	0	513,448	264,430
20. 0	0			0	5,714,586
21. 0	0			0	5,085,514
22. 0	0			0	0
23. 0	0			0	1,922,618
24. 0	0			0	0
25. 0	0			0	1,003,538
26. 0	0			0	1,933,724
27. 0	0			0	1,626,319
28. 0	0			0	0
29. (25,535)	23	0	0	0	24,526,586
30. 152,867,858	22,279,812	1,346	0	28,781,068	50,779,087

31. 0	0				0
32. 0					0
33. 0					0
34. 0	0				0

35. 2,204,764	0				0
36. 0	0				0
37. 27,540,305	0				0
38. 0					23,547,333
39. 604	0			0	0
40. 29,745,673	0			0	23,547,333

41. 0					0
42. 0					3,276,233
43. 0					172,018
44. 0					13,191,092
45. 0					0
46. 0					0
47. 0					2,769,685
48. 0				829,161	(829,161)
49. 0				829,161	18,579,867

50. 182,613,531	22,279,812	1,346	0	29,610,228	92,906,287
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51. 0			0	0	0
52. 0	0	0	0	0	3,922,125
53. 0	0	0	0	0	116,376
54. 0	0	0	0	0	0
55. 0	0	0	0	0	0
56. 0	0	0	0	0	0
57. 0	0	0	0	0	0
58. 0	0			0	0
59. 0	0	0	0	0	4,038,501

60. 177,074,191	39,793,119	38,631	1,254,502	54,878,728	96,944,788
61. 181,249,177	26,276,390	1,500	1,251,002	29,456,232	98,013,983

62. 2,500,000	0	0	0	0	1,422,125
63. 0	0	0	0	0	0
64. 0	0	0	0	0	0
65. 0	0	0	0	0	0
66. 2,500,000	0	0	0	0	1,422,125

67. 183,749,177	26,276,390	1,500	1,251,002	29,456,232	99,436,108
68. (6,674,986)	13,516,729	37,131	3,500	25,422,496	

CTDS number 070248000

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 0 at 6/30/26.

(4) Debt Service fund, interest expenditures amount: 11,684,330

District name	Scottsdale Unified School District				County Maricopa		CTDS Number		070248000		
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.		50,793,633	14,616,053	632,209	454,931	46,329	68,780,846	66,543,155	69,865,702	-4.8%
2000 Support services											
2100 Students	2.		6,551,073	1,927,058	121,825	32,413	0	8,724,086	8,632,369	9,191,340	-6.1%
2200 Instructional staff	3.		3,858,416	1,185,283	126,836	22,279	51,013	5,413,319	5,243,826	5,701,670	-8.0%
2300 General administration	4.		1,203,173	303,011	220,814	1,727	1,245	1,911,793	1,729,970	2,169,487	-20.3%
2400 School administration	5.		8,912,122	2,712,130	88,507	57,812	9,305	11,857,599	11,779,876	12,221,287	-3.6%
2500 Central services	6.		3,510,218	1,019,398	881,332	147,085	94,462	6,378,790	5,652,494	4,275,019	32.2%
2600 Operation & maintenance of plant	7.		7,924,431	2,411,723	13,971,923	7,067,606	19,524	31,820,601	31,395,207	28,814,682	9.0%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		236,578	76,074	38,740	181,740	8,482	538,617	541,613	1,007,377	-46.2%
610 School-sponsored cocurricular activities	10.		319,201	57,616	0	0	0	483,314	376,817	395,586	-4.7%
620 School-sponsored athletics	11.		1,538,732	276,684	132,510	2,803	111,564	2,244,802	2,062,293	2,011,493	2.5%
630 Other instructional programs	12.		0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.		6,000	7,671	0	0	0	20,988	13,671	14,908	-8.3%
Subtotal (lines 1-13)	14.		84,853,577	24,592,701	16,214,696	7,968,395	341,924	138,174,755	133,971,293	135,668,551	-1.3%
200 and 300 Special education											
1000 Instruction	15.		14,478,716	4,129,180	368,641	4,161	0	21,443,514	18,980,697	19,078,550	-0.5%
2000 Support services											
2100 Students	16.		7,632,334	1,909,182	278,200	4,772	1,342	10,585,237	9,825,830	10,301,302	-4.6%
2200 Instructional staff	17.		651,710	164,919	8,410	11,165	243,330	1,152,864	1,079,534	985,631	9.5%
2300 General administration	18.		0	0	0	0	0	0	0	0	0.0%
2400 School administration	19.		15,500	2,971	0	0	0	23,554	18,471	20,922	-11.7%
2500 Central services	20.		0	0	12,482	0	741	11,235	13,223	14,148	-6.5%
2600 Operation & maintenance of plant	21.		0	0	0	0	0	1,200	0	855	-100.0%
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.		22,778,260	6,206,251	667,733	20,097	245,414	33,217,604	29,917,756	30,401,408	-1.6%
400 Pupil transportation	25.		3,665,148	1,078,724	2,817,962	1,246,599	0	9,433,129	8,808,433	8,609,348	2.3%
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.		5,567,968	1,564,009	184,637	41,283	24,273	7,382,169	7,382,169	7,382,170	0.0%
530 Dropout prevention programs											
1000 Instruction	27.		75,436	549	5,804	0	21,600		103,389	46,400	122.8%
2000-3000 Support serv. & oper. of noninstructional serv.	28.		91,952	24,213	1,577	0	0		117,741	174,730	-32.6%
Subtotal (lines 27 and 28)	29.		167,388	24,761	7,381	0	21,600	221,130	221,130	221,130	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.		819,042	129,353	0	0	0	948,395	948,395	967,000	-1.9%
Total expenditures (lines 14, 24-26, 29-31)	32.		117,851,383	33,595,800	19,892,409	9,276,374	633,211	189,377,182	181,249,177	183,249,607	-1.1%
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)								0			

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													
1.		19,865,112											
2.		670,724											
3.		20,535,837											
Expenditures													
4.			12,571,026	3,064,647	0	0	0	0	33,417,614	15,635,672	21,527,955	-27.4%	
5.			1,176,615	253,394	0	0	0	0	178,558	1,430,009	2,370,180	-39.7%	
6.			382,613	85,259	0	0		0	188,160	467,872	695,083	-32.7%	
7.					0				0	0	0	0.0%	
8.								0	0	0	0	0.0%	
9.			148,741	32,411	0				5,086	181,152	343,730	-47.3%	
10.							0		0	0	0	0.0%	
11.								0	0	0	0	0.0%	
12.			14,278,994	3,435,711	0	0	0	0	33,789,418	17,714,705	24,936,948	-29.0%	
13.	13,828,479	20,535,837	14,278,994	3,435,711	0	0	0	0	33,789,418	17,714,705	24,936,948	-29.0%	16,649,610
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)									0				

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	4,069,755	965,118	7,296,039	0	0	1,707,918	14,500,078	14,038,830	20,761,958	-32.4%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	6,889,714		4,978,607			0	18,426,131	11,868,321	9,975,718	19.0%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	185,806	140,740	40,147			0	1,473,706	366,694	399,916	-8.3%
2300, 2400, 2500, 2900 Administration	4.	0		1,994,362	4,023,391		0	0	8,703,854	6,017,753	2,540,137	136.9%
2600 Operation & maintenance of plant	5.	0		159,210	2,009,090			2,436	3,958,944	2,170,736	3,083,402	-29.6%
2700 Student transportation	6.	0		69,168	32,723			16,011	367,902	117,903	119,030	-0.9%
3000 Operation of noninstructional services	7.	0		0	0			0	100,000	0	30,896	-100.0%
4000 Facilities acquisition and construction	8.	0		0	0			4,837,252	5,680,370	4,837,252	5,992,565	-19.3%
5000 Debt service	9.					889,114	8,618		1,082,212	897,732	138,935	546.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	7,075,520	2,363,481	11,083,959	889,114	8,618	4,855,698	39,793,119	26,276,390	22,280,599	17.9%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10)

0

(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:

Budget0

Actual0

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.	39,793,119	26,276,390	1,254,503	1,251,002	0	0	37,120	1,500
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.	5,666,041	4,822,922	1,229,930	1,229,930	0	0	37,120	1,500
6655 Short-term noninstructional software subscription	5.	4,682,549	2,363,481	324	324	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
6731, 6732, 6733, and 6740 Furniture and equipment	8.	10,219,946	2,342,989	0	0	0	0	0	0
6734, 6735, 6736 and 6741 Vehicles	9.	447,237	376,475	7,249	7,249	0	0	0	0
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	9,474,732	8,364,495	0	0	0	0	0	0
6831, 6832, 6833 Redemption of principal	11.	882,212	889,114	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	200,000	8,618	17,000	13,500	0	0	0	0
Total (lines 2-12)	13.	31,572,717	19,168,094	1,254,503	1,251,002	0	0	37,120	1,500
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	5,666,041	4,822,922	1,222,656	1,229,930			0	0
New construction	15.	0	0	0	0	0	0	0	0
Other	16.	25,906,676	14,345,172	31,847	21,073	0	0	37,120	1,500
Total (lines 14-16)	17.	31,572,717	19,168,094	1,254,503	1,251,003	0	0	37,120	1,500

Funds 610, 630, 695, and 620

1. New construction cost per square foot
2. Land acquisition costs

\$0

\$0

Capital assets as of June 30, 2026	
Land and improvements	88,634,695
Buildings and improvements	831,779,091
Furniture, equipment, vehicles, and technology	43,920,179
Construction in progress	739,441
Total	965,073,406

1.

2.

3.

4.

5.

District name Scottsdale Unified School District

County Maricopa

CTDS number 070248000

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)

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)

	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.	(953,776)	2,835,390	(108,959)	2,321,701	2,010,306	(237,651)	Special revenue
2.	(26,215)	334,343	(24,038)	546,239	443,500	(159,410)	Special revenue
3.	(310,594)	682,897	(26,314)	664,110	485,514	(139,526)	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	(45,001)	73,810	(4,453)	179,196	82,631	(58,275)	Special revenue
6.	20,106	137,063	(4,841)	106,117	101,276	51,051	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(27,675)	2,436,295	(129,771)	5,401,793	2,475,679	(196,830)	Special revenue
9.	(710)	18,640	(983)	34,100	18,139	(1,193)	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	(49,783)	242,802	(10,016)	299,725	238,092	(55,088)	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	503,259	2,450,156	0	2,300,000	2,299,720	653,695	Special revenue
15.	0	0	0	0	0	0	Special revenue
16.	0	0	0	0	0	0	Special revenue
17.	553,111	1,928,161	0	2,332,865	901,835	1,579,437	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	(23,335)	338,917	0	541,391	346,942	(31,360)	Special revenue
20.	0	0	0	0	0	0	Capital projects
21.	(360,614)	11,478,475	(309,374)	14,727,237	9,403,635	1,404,851	
22.	(9,701)	0	0		0	(9,701)	
23.	(6)	112,411	0	111,162	112,045	360	Special revenue
24.	0	0	0	0	0	0	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.	12,933	0	0	0	0	12,933	Special revenue
29.	0	0	0	0	0	0	Special revenue
30.	645,871	182,179	0	514,069	145,378	682,672	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	1,015,072	1,464,810	0	3,854,160	1,900,203	579,679	Special revenue
33.	1,673,871	1,759,401	0	4,479,391	2,157,627	1,275,645	
34.	1,313,256	13,237,876	(309,374)	19,206,628	11,561,262	2,680,496	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	108,959
0	24,038
0	26,314
0	0
0	4,453
0	4,841
0	0
0	129,771
0	983
0	0
0	0
0	10,016
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Other financing sources (2)	Other financing uses (2)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

(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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

District name		Scottsdale Unified School District		County		Maricopa	
		Beginning fund balance	Revenues	Net other financing sources and uses including transfers and unusual or infrequent items.	Expenditures		Ending fund balance
Other funds		Actual	Actual	Actual	Budget	Actual	Actual
020 Instructional Improvement	1.	1,727,771	1,669,642		3,305,267	1,647,427	1,749,986
050 County, City, and Town Grants	2.	27,000	425	0	27,000	24,659	2,766
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	8,007,603	947,533	55,815	8,517,117	611,104	8,399,847
515 Civic Center	6.	3,238,600	602,334	0	3,800,000	1,935,856	1,905,078
520 Community School	7.	2,944,016	8,669,121	0	8,850,511	7,912,184	3,700,953
525 Auxiliary Operations	8.	3,015,409	2,856,409	0	2,681,511	2,649,405	3,222,413
526 Extracurricular Activities Fees Tax Credit	9.	3,956,306	2,078,165	(0)	3,280,018	2,092,028	3,942,444
530 Gifts and Donations	10.	4,099,813	2,044,589	0	2,000,000	1,579,945	4,564,456
535 Career & Technical Education Projects	11.	0	1,954	0	0	0	1,954
540 Fingerprint	12.	4,277	1,321	0	5,469	0	5,598
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	1,993,921	109,462	60,560	1,200,000	31,260	2,132,683
555 Textbooks	15.	712,095	62,666	0	600,000	60,453	714,308
565 Litigation Recovery	16.	774,382	102,255	0	500,000	111,274	765,364
570 Indirect Costs	17.	681,333	(28,286)	1,422,125	3,486,227	1,712,781	362,391
575 Unemployment Insurance	18.	1,083	44	0	900	0	1,126
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	210,172	8,448	0	200,000	0	218,620
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	1,260	(311)	0	1,041	0	948
596 Career Technical Education	23.	3,458,881	1,686,882	0	5,022,755	3,839,802	1,305,961
597 Arizona Industry Credentials Incentive	24.	12,463	501	0	0	0	12,964
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	31,984	1,286	0	0	0	33,269
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	(258,191)	292,746	2,500,000	3,390,334	2,538,726	(4,171)
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(356,384)	367,925	0	527,118	191,173	(179,633)
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.	2,090,063	2,364,537		2,500,000	2,287,136	2,167,464
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.	2,246	795	0	0	0	3,041
	39.	0	0	0	0	0	0
Internal Service Funds 950-989							
960-962 Self Insurance	1.	30,679,078	21,314,246	0	37,502,825	27,560,281	24,433,043
955 Intergovernmental Agreements	2.	1,268,573	313,910	0	1,861,686	330,232	1,252,251
	3.	0	0	0	0	0	0
9.51953E+20	4.	633,014	713,759	0	105,000	715,623	631,150

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

CTDS number 070248000

Instructional Improvement Fund 020		Budget	Actual
Expenditures			
Teacher compensation increases	474,711	457,671	1.
Class size reduction	0	0	2.
Dropout prevention programs	0	0	3.
Instructional improvement programs	2,830,556	1,189,756	4.
Total expenditures (lines 1-4)	3,305,267	1,647,427	5.
Total expenditures from accounting data		1,647,427	6.

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 and unusual or infrequent items 5000		Other financing uses including transfers-out and unusual or infrequent items 6900	
1.			1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	55,815	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	(0)	0	9.
0.	0	0	10.
1.	0	0	11.
2.	0	0	12.
3.	0	0	13.
4.	60,560	0	14.
5.	0	0	15.
6.	0	0	16.
7.	1,422,125	0	17.
8.	0	0	18.
9.	0	0	19.
0.	0	0	20.
1.	0	0	21.
2.	0	0	22.
3.	0	0	23.
4.	0	0	24.
5.	0	0	25.
6.	0	0	26.
7.	0	0	27.
8.	2,500,000	0	28.
9.	0	0	29.
0.	0	0	30.
1.			31.
2.	0	0	32.
3.	0	0	33.
4.	0	0	34.
5.			35.
6.	0	0	36.
7.	0	0	37.
8.	0	0	38.
9.	0	0	39.
1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.

A. Bonds and short-term debt			
1. Bonds outstanding, July 1, 2025	228,228,750		1.
2. Bonds issued during FY 2026	0		2.
3. Bonds retired during FY 2026	(18,486,250)		3.
4. Bonds outstanding, June 30, 2026	209,742,500		4.
5. Short-term debt outstanding, July 1, 2025	0		5.
6. Short-term debt outstanding, June 30, 2026	0		6.

B. District assessed valuation and other district information			
1. FY 2026 Assessed valuations and tax rates			
a. Primary	7,298,709,710.0000	Tax rate	2.2384
b. Secondary	7,298,709,710.0000	Tax rate	0.9914
2. Number of schools	30		
3. Actual days in session	180		
4. Area of school district (square miles)	112		
(Report this WHETHER OR NOT district changed boundaries in FY 2026)			

C. County approved liabilities incurred in excess of district budget (A.R.S. §15-907)			
1. Destruction or damage	0	Unrestricted Capital Outlay	0
2. Excessive/unexpected legal expenses	0		0
3. Mitigation or removal of health or safety hazard	0		0

D. Current expenditures by category		
1. Classroom instruction excl. supplies (function 1000, except line 2 amount)	119,675,512	
2. Classroom supplies (function 1000, object code 6600)	8,764,149	
3. Administration (functions 2300, 2400, 2500, & 2900)	27,234,179	
4. Support services—students (function 2100)	24,256,959	
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	68,421,459	
6. Total current expenditures	248,352,258	
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	8,032,257	
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	240,320,001	

E. Other long-term debt		
1. Other principal (object 6832)	3,491,361	
2. Other interest (object 6842)	461,117	
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	216,023	
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	1,490	
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)	Yes	

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)	0
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H. Cash and investments held at June 30, 2026	
1. Sinking funds	2,120,085
2. Bond funds	3,500
3. Other funds, except for any employee retirement funds	98,975,486

I. Average teacher salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2026	67,928
2. Average salary of all teachers employed in FY 2025	63,832
3. Increase in average teacher salary from prior year	4,096
4. Percentage increase	6.4%

Comments on average salary calculation (optional):

J. Certified staff salaries and FTE (funds 001-799 excluding 575)	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	2,398,014	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	71,493,865	1,165.45
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	730,340	142.50
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	70,763,525	1,022.95
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	4,632,538	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	4,686,065	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	4,634,034	
6. Other certified staff (all functions, object codes 6140-6149)	22,711,563	

7. In FY 2026, 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

8. Total certified salary payments from accounting data	110,556,078
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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
8	30	52	94	142	172	169	140	161	106	140	143	71	1,428
5	10	32	58	89	104	125	119	102	88	99	91	75	997
10	23	48	79	131	150	162	144	174	116	125	126	125	1,413
23	63	132	231	362	426	456	403	437	310	364	360	271	3,838

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)

Program 200 & 300 budget	Program 200 & 300 actual	
29,531,529	24,523,513	1.
3,676,037	5,393,633	2.
0	609	3.
0	0	4.
0	0	5.
10,038	0	6.
0	0	7.
0	0	8.
33,217,604	29,917,756	9.

- 10. IEP required pupil transportation costs coded within program 400

0	322,467	10.
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C. Maintenance and Operation expenditures for gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	2,477,142
9-12	\$	0
Total	\$	2,477,142

D. Expenditures for audit services

- 1. Nonfederal audit expenditures - M&O fund
- 2. Federal audit expenditures - all funds

Budget	Actual	
107,156	107,156	1.
0	0	2.

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

Actual expenditures made in FY 2026

\$ 115,792

F. Tuition

- 1. Tuition to other Arizona districts (object 6561)
- 2. Tuition to other out-of-state districts (object 6562)
- 3. Tuition to private schools (object 6563)
- 4. Tuition to ed schools\coops\IGAs (object 6564)
- 5. Tuition to ed schools\coops\IGAs (object 6569)
- 6. Total (lines 1-5)

Tuition expenditures
0
0
2,215,564
1,112
0
2,216,676

- 7. Total capital tuition expenditures included in lines above

0

(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.

G. Special Education Current Expenditures from All Funds

- 1. Current expenditures for public elementary-secondary special education programs (Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)
- 2. Instructional expenditures for public elementary-secondary special education programs (Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)
- 3. Student support services expenditures for public elementary-secondary special education programs (Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 4. Instructional staff support services expenditures for public elementary-secondary special education programs (Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 5. Student Transportation support services expenditures for public elementary-secondary special education programs (Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)

Amount
37,700,315
24,325,578
11,526,361
1,791,970
322,467

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, 6886, 6890	All object codes (excluding 6900)	
1000 Instruction	1. 90,416,364	24,715,511	3,617,314	8,770,566	6,171,938	83,605				862,119	0	134,637,417
2000 Support services												
2100 Students	2. 18,075,747	4,814,462	877,176	465,562	25,613	23,478				491,877	0	24,773,914
2200 Instructional staff	3. 7,783,285	2,207,478	531,243	406,759	30,804	311,283				1,000	0	11,271,850
2300 General administration	4. 1,555,153	385,777	294,841	42,912	15,763	50,473	0			0	0	2,344,919
2400 School administration	5. 9,090,045	2,749,877	139,158	153,059	55,565	9,305				4,493	0	12,201,503
2500, 2900 Central services, other	6. 3,839,209	1,185,047	1,164,312	2,154,870	4,544,742	358,307			0	57,712	504	13,304,703
2600 Operation and maintenance of plant	7. 9,606,150	2,924,002	14,736,653	7,247,102	2,068,365	13,980				5,544	0	36,601,795
2700 Student transportation	8. 3,856,795	1,133,118	3,574,633	1,332,086	39,972	0				0		9,936,604
3000 Operation of noninstructional services												
3100 Food service operations	9. 4,162,411	1,200,093	80,918	5,347,789	54,050	31,955				9,588	0	10,886,804
3200 Enterprise operations	10. 0	0	3,564	576	1,481	0				0	0	5,621
3300 Community services operations	11.										7,826,856	7,826,856
3400 Bookstore operations	12. 267,703	81,999	0	0	0	0				0	0	349,702
Total (lines 1-12)	13. 148,652,862	41,397,364	25,019,811	25,921,280	13,008,291	882,387	0		0	1,432,333	7,827,360	264,141,688
From federal funds	14. 6,096,514	1,653,469	2,671,018	3,934,454	690,721	19,798	0		0	27,103	350,400	15,443,476
From state and local sources	15. 142,556,348	39,743,895	22,348,794	21,986,826	12,317,570	862,589	0		0	1,405,231	7,476,960	248,698,212
4000 Facilities acquisition and construction	16. 0	0	7,581,465	0	0	0				0	0	7,581,465
5000 Debt service	17.							21,021,165	12,146,937		0	33,168,102

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)	66,451,491	1,738,812	659,600	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	9,274,309	185,789	0	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	1,733,640	55,762	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	3,020,998	61,140	59,674	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	1,923,307	39,243	90,000	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	7,702,026	6.
7. Number of FTE-certified teachers	1,156	7.
8. Number of FTE-contract teachers	6	8.

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

1. 6410-6411 Utility services	2,891,220	1.
2. 6620-6629 Energy	5,602,547	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	123,313	1.
2. ESEA Title IV - 21st Century Community Learning Centers	559,584	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	184	7,827,176	7,827,360	3.
4. Function 3300-Community Service Operations (program 900)	184			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. 6731-42 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	7,134,000	5.

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

1. 6340 Technical services	484,974	1.
2. 6432 Technology-related repairs and maintenance	279,959	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	1,320,743	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	2,691,585	5.
6. 6650 and 6655 Supplies--technology-related and short-term noninstructional software subscriptions	2,623,514	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	6,624,515	7.
8. Subtotal (lines 1-7)	14,025,290	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	2,732,663	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	729,273	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	212,201	11.

Support services--instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	852,274	1.
2. Function 2220 Library/media services	255,666	2.

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

1. Object 664X, functions 1000 and 2220	7,681,403	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	
Current expenditures from COVID-19 federal relief funds												
1000 Instruction	1.	0	0	0	0	0	0			0	0	0
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0			0	0	0
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0
3300 Community services operations	9.	0	0	0	0	0	0			0	0	0
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0

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)	0	0
7. 6739 and 6742 Technology-related hardware & software (\$5,000 or more)	0	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	
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	0

	Total award (all fiscal years)	FY 2020 through FY 2025 expenditures and other financing uses	FY 2026 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	0	0		
2. Elementary and secondary school emergency relief funds (ESSER II)	0	0	0	
3. Elementary and secondary school emergency relief funds (ESSER III)	0	0	0	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	0	0	0	0

Total FY 2026 expenditures + other financing uses

0

Food Service

Beginning fund balance (1)

Revenues

1500 Investment income
1600 Food service
Other local 1900s
3200 Restricted revenue received from State
4500 Restricted revenue rec. from fed. gov.
4900 Revenue for/on behalf of the district
Total revenue (lines 2-6)
5000 Other financing sources and fund transfers-in
Total available (lines 1, 7, and 8)

	Fund 510	
	Actual	
1.	5,603,194	1.

A. Number of operating months

12

B. Number of meals served

1. Served at district locations
- a. Reimbursable meals only
 - b. Program adults/adult workers
 - c. Other
2. Served at other locations
- a. Reimbursable meals only
 - b. Program adults/adult workers
 - c. Other

Breakfasts	Lunches/ Suppers	A la carte*	Snacks
421,308	1,403,724	351,653	0
866	11,423	0	0
974	6,861	0	0
28,636	225,437	0	112,064
12,484	15,875	0	0
94,169	103,278	0	294,544

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

C. Meal prices

1. Reduced breakfast
2. Reduced lunch
3. Reduced snack
4. Paid breakfast
5. Paid lunch
6. Paid snack

P-6	7-8	9-12	Adult
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	0.00	0.00	
2.50	2.50	2.50	3.50
3.95	4.95	4.95	6.00
0.00	0.00	0.00	0.00

D. Special milk program

Charge to children per ½ pint milk unit
Number of ½ pint milk units served to children

\$0.00
0

For comparison only - prior year number of meals served

1. Served at district locations
- a. Reimbursable meals only
 - b. Program adults/adult workers
 - c. Other
2. Served at other locations
- a. Reimbursable meals only
 - b. Program adults/adult workers

Breakfasts	suppers	A la carte	Snacks
397,736.00	1,436,163.00	341,536.00	
937.00	14,858.00		
1,989.00	11,180.00		
29,320.00	221,955.00		109,812.00
0.00	15,402.00		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 6731-42)
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
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing \$10,000 or more
6832 and 6842 Other principal and interest
Other expenditures 6320,6360,6361,6558,6581,6655,6810,5890

Total expenditures (lines 11-27)

6910 Indirect costs transfers-out
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)

Total expenditures & other uses

(lines 28-30)

Ending fund balance (line 10 minus line 31) (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 189,582

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
	4,162,411	0	0
	1,200,093	0	0
	236,850	228,322	0
	0	0	
	0	0	
	361,084	118,929	0
	0	62,811	
	774,629		
	5,953		
	3,984,421		
	0		
			0
	14,309		0
	39,741		0
	0		0
	0		0
	127,175	8,482	0
14,500,000	10,906,666	418,543	0
	1,112,751		
	0		
	12,019,418		
	6,533,993		

E. Detail of food service management company expenditures

Classified salaries	0
Employee benefits	0
Supplies and materials (nonfood)	0
Food	0
Management fee	0
Other	0
Total (must equal total of amounts on line 14 above)	0

(1) Includes food service fund revolving account cash balance of \$5,727,844 at 7/1/25 or \$6,676,069 at 6/30/26, as applicable.

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

Current year beginning fund balance

1. FY 2026 AFR beginning fund balance

Current year ending fund balance

2. Total FY 2026 ending fund balance

FY 2026 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 2027 to support budgeted spending
3.d Maintained for debt retirement after FY 2027
3.e Maintained for capital projects after FY 2027
3.f Maintained for retirement contributions after FY2027
3.g Maintained for self-insurance or OPEB after FY 2027
3.h Maintained for future financial stability
3.i
3.j
3.k Total FY 2026 ending fund balance

FY 2026 ending fund balance classification

- 4.a Nonspendable
4.b Restricted
4.c Committed
4.d Assigned
4.e Unassigned
4.f Total (amount must agree to line 3.k above)

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					
(5,539,340)	17,513,307	14,473,907	0	1,254,502	37,285	(324,400)	13,828,479	1,313,256	27,827,544	25,268,500	0	2,246	32,580,665	128,235,951
(6,674,986)	13,516,729	14,883,647	0	3,500	37,131	(146,363)	16,649,610	2,680,496	26,823,501	25,422,496	0	3,041	26,316,444	119,515,245
(6,674,986)	0	0	0	0	0	(146,363)	0	0	0	0	0	0	0	(6,821,349)
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	3,500	37,131	0	5,000,000	2,680,496	0	0	0	3,041	2,000,000	9,724,168
									0	25,422,496	0	0	0	25,422,496
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	13,516,729	14,883,647	0	0	0	0	11,649,610	0	26,823,501	0	0	0	24,316,444	91,189,931
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(6,674,986)	13,516,729	14,883,647	0	3,500	37,131	(146,363)	16,649,610	2,680,496	26,823,501	25,422,496	0	3,041	26,316,444	119,515,246
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(6,674,986)	13,516,729	14,883,647	0	3,500	37,131	(146,363)	16,649,610	2,680,496	26,823,501	25,422,496	0	3,041	26,316,444	119,515,246
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(6,674,986)	13,516,729	14,883,647	0	3,500	37,131	(146,363)	16,649,610	2,680,496	26,823,501	25,422,496	0	3,041	26,316,444	119,515,246
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(6,674,986)	13,516,729	14,883,647	0	3,500	37,131	(146,363)	16,649,610	2,680,496	26,823,501	25,422,496	0	3,041	26,316,444	119,515,246

*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):
Yes	DB-R

If question 1 was answered yes, complete the table below to describe the District's specific FY 2026 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.

	Targeted FY 2026 fund balance reserve amount(s)	Actual FY 2026 fund balance reserve amount(s)	
2. Fund(s)			Method used to establish a targeted fund balance reserve amount
1			M & O - (001) Minimum Carryforward = four percent (4%) of revised budget; Maximum Carryforward = eight percent (8%) of revised budget
	7,575,087.00	(6,674,986)	
10			Classroom Site - (010) Minimum Carryforward = ten percent (10%) of revised budget; Maximum Carryforward = twenty-five percent (25%) of revised budget. F
	3,378,942.00	16,649,610	
20			Indian Gaming (020) - Minimum Carryforward = twenty-five percent (25%) of annual revenue. Maximum Carryforward = two times (2x) annual revenue
	416,779.00	1,749,986	
290			Medicaid (290) - Minimum Carryforward = twenty-five percent (25%) of annual revenue. Maximum Carryforward = two times (2x) annual revenue
	613,266.00	653,695	
515			Civic Center (515) - Minimum Carryforward = twenty-five percent (25%) of annual revenue. Maximum Carryforward = two times (2x) annual revenue
	147,469.00	1,905,078	
520			Community Education (520) - Minimum Carryforward = twenty-five percent (25%) of annual revenue. Maximum Carryforward = two times (2x) annual revenue
	2,165,456.00	3,700,953	
570			Indirect Costs (570) - Minimum Carryforward = twenty-five percent (25%) of annual revenue. Maximum Carryforward = two times (2x) annual revenue
	355,531.00	362,391	
610			Capital - (610) Minimum Carryforward = twenty-five percent (25%) of revised budget; Maximum Carryforward = forty percent (40%) of revised budget.
	6,323,260.00	13,055,559	
611			Capital - (611 Override) Minimum Carryforward = twenty-five percent (25%) of revised budget; Maximum Carryforward = forty percent (40%) of revised budget
	3,625,020.00	461,170	
Federal and State Grants			Federal and State Grants - varies depending on the grant - Minimum Carryforward = varies based on grant; Maximum in General = fifteen percent (15%) of Arizona
	2,833,674.00	2,680,496	
Total:	27,434,484	34,543,952	

3. The District plans to take the following actions related to its ending fund balance in FY 2027 and thereafter:

The District will continue to review the fund balances on an annual basis to bring the fund balances into alignment as stated in DB-R.

Supplement to School District Annual Financial Report for districts that incurred expenditures for
English Language Learners (A.R.S. §§15-756.04 and 15-756.11)

Revenue object codes/expenditure function codes		Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total expenditures	
									Budget	Actual
English Language Learner Fund 071										
Revenues										
3200 Restricted revenue from state sources	1.	0								1.
Investment income and other revenues	2.	0								2.
Total revenues (lines 1 and 2)	3.	0								3.
Expenditures										
1000 Instruction	4.	0	0	0	0	0	0	0	0	4.
2000 Support services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional staff	6.	0	0	0	0	0	0	0	0	6.
2300 General administration	7.	0	0	0	0	0	0	0	0	7.
2400 School administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted revenue from state sources	14.	0								14
Investment income and other revenues	15.	0								15.
Total revenues (lines 14 and 15)	16.	0								16.
Expenditures										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional staff	19.	0	0	0	0	0	0	0	0	19.
2300 General administration	20.	0	0	0	0	0	0	0	0	20.
2400 School administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	26.