



ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE

Signature lines for Superintendent

SIGNATURE/DATE

Signature lines for Business Manager

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/05/2023 contain(s) the data for the AFR described above. Date

Superintendent Signature

Dr. Stacia Wilson, Acting Superintendent Superintendent (Typed Name)

Gary R. Holland, MBA, SFO, CFE District Contact Employee

Business Manager Signature

Gary R. Holland, MBA, SFO, CFE Business Manager (Typed Name)

480-345-3730 Telephone Number

gholland@tuhsd.k12.az.us Email

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	2.	78,577,186	6,251,540	0		6,964,878	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	3,765,196	260,513	0		290,155	4.
1311 Tuition from Individuals Excluding Summer School	5.	750	122			66	5.
1312 Tuition from Individuals for Summer School	6.	0	0			0	6.
1320 Tuition from Other Arizona Districts	7.	0	0			0	7.
1330 Tuition from Out-of-State Districts	8.	0	0			0	8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0			0	9.
1350 Tuition from Other Government Sources Within Arizona	10.	0	0			0	10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0			0	11.
1410 Transportation Fees from Individuals	12.	0	0			0	12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0			0	13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0			0	14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	0	0			0	15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0			0	16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0			0	17.
1500 Investment Income	18.	871,184	326,006	9,958	0	158,707	18.
Other (Specify) (2) 1940, 1980, 1990	19.	1,419,138	14,289	0	0	0	19.
Subtotal (lines 2-19)	20.	84,633,454	6,852,470	9,958	0	7,413,806	20.

2000 County

2110 County School Fund	21.	1	0				21.
2120 County Equalization Assistance	22.	3,769	8,164				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify)	24.	0	0				24.
Subtotal (lines 21-24)	25.	3,770	8,164				25.

3000 State

3100 Unrestricted	26.	967,084	0				26.
3110 State Equalization Assistance	27.	18,418,037	0				27.
3120 Additional State Aid	28.	11,818,650	0				28.
Other (Specify)	29.	0	0			0	29.
Subtotal (lines 26-29)	30.	31,203,771	0			0	30.

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	31.	0					31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0					32.
	33.						33.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	33.	0					33.
4800 Revenue in Lieu of Taxes	34.	0					34.
4900 Revenue for/on Behalf of the District	35.	0					35.
Other (Specify)	36.	0				0	36.
Subtotal (lines 31-36)	37.	0				0	37.

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

5100 Issuance of Bonds	38.	115,840,995	6,860,634	9,958	0	7,413,806	38.
5200 Fund Transfers-In	39.				51,281,608	522	39.
Other (Specify)	40.	0	0	0	0	3,375,000	40.
	41.	0	0	0	0	0	41.

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out	42.	152,156,509	30,769,692	556,366	51,281,608	11,049,436	42.
TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)	43.	105,771,854	13,589,910	0	789,024	7,295,662	43.
	44.	0	0	0	0	3,375,000	44.
ENDING FUND BALANCE (line 42 minus line 45) (3)	45.	105,771,854	13,589,910	0	789,024	10,670,662	45.
	46.	46,384,655	17,179,782	556,366	50,492,584	378,774	46.

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

(2) The Government Property Lease Excise Tax revenue included on line 19 is 1,123,643

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

(4) Debt Service Fund, interest expenditures amount: 1,757,762

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	20,536,972	6,179,564	1,469,643	158,940	238,316	38,667,723	28,583,435	27,976,849	2.2%
2000 Support Services										
2100 Students	2.	3,511,041	1,057,621	403,388	31,971	13,440	6,325,000	5,017,461	3,982,754	26.0%
2200 Instructional Staff	3.	4,340,455	1,304,376	498,949	24,775	40,581	6,725,000	6,209,136	4,439,981	39.8%
2300 General Administration	4.	1,433,177	482,181	668,885	6,556	35,174	3,415,000	2,625,973	1,933,202	35.8%
2400 School Administration	5.	4,551,312	1,435,644	22,413	58,430	74,386	7,670,000	6,142,185	5,088,129	20.7%
2500 Central Services	6.	3,592,244	1,121,652	900,083	117,757	36,293	6,550,000	5,768,029	4,158,474	38.7%
2600 Operation & Maintenance of Plant	7.	6,477,550	2,550,985	4,064,892	4,317,025	9,034	19,420,000	17,419,486	14,751,294	18.1%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	786,763	247,038	36,215	3,968	1,979	1,370,000	1,075,963	829,184	29.8%
610 School-Sponsored Cocurricular Activities	10.	440,640	79,038	8,226	1,204	519	716,000	529,627	526,384	0.6%
620 School-Sponsored Athletics	11.	1,586,320	323,696	398,048	158,454	44,187	3,250,000	2,510,705	2,368,370	6.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	47,088	9,553	0	0	6,444	254,985	63,085	17,808	254.3%
Regular Education Subsection Subtotal (lines 1-13)	14.	47,303,562	14,791,348	8,470,742	4,879,080	500,353	94,363,708	75,945,085	66,072,429	14.9%
200 and 300 Special Education										
1000 Instruction	15.	13,532,710	4,150,803	3,073,046	4,626	0	26,126,000	20,761,185	18,702,162	11.0%
2000 Support Services										
2100 Students	16.	1,633,411	446,994	491,759	2,753	0	3,156,000	2,574,917	2,405,289	7.1%
2200 Instructional Staff	17.	305,142	85,804	9,188	4,905	107	449,000	405,146	287,673	40.8%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	617,326	170,140	11,626	0	300	1,123,000	799,392	757,433	5.5%
2500 Central Services	20.	0	0	6,625	0	0	11,000	6,625	3,113	112.8%
2600 Operation & Maintenance of Plant	21.	0	0	379	0	0	2,000	379	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.	16,088,589	4,853,741	3,592,623	12,284	407	30,867,000	24,547,644	22,155,670	10.8%
400 Pupil Transportation	25.	2,941,304	1,116,930	211,070	804,388	5,019	5,680,000	5,078,711	4,120,082	23.3%
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.	155,733	44,681	0	0	0		200,414	200,414	0.0%
Subtotal (lines 27 and 28)	29.	155,733	44,681	0	0	0	200,414	200,414	200,414	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	66,489,188	20,806,700	12,274,435	5,695,752	505,779	131,111,122	105,771,854	92,548,595	14.3%

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.	12,169,703											
Interest Income and Other Revenues	2.	174,228											
Total Revenues (lines 1 and 2)	3.	12,343,931											
Expenditures													
1000 Instruction	4.		7,620,557	2,051,262	0	0	0	0	19,200,000	9,671,819	8,479,397	14.1%	
2100 Support Services - Students	5.		532,988	131,912	0	0	0	0	1,920,000	664,900	454,622	46.3%	
2200 Support Services - Instructional Staff	6.		591,026	167,043	0	0	0	0	718,743	758,069	304,435	149.0%	
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.		8,744,571	2,350,217	0	0	0	0	21,838,743	11,094,788	9,238,454	20.1%	
Total Classroom Site Fund	13.	8,123,942	12,343,931	8,744,571	2,350,217	0	0	0	21,838,743	11,094,788	9,238,454	20.1%	9,373,085

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	884,153	686,316	5,653,690	147,208	0	991,011	6,500,000	8,362,378	5,212,263	60.4%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	2,464,334		1,469,212			0	9,200,000	3,933,546	1,873,387	110.0%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	114,314	864,528	2,787,679			1,296	3,000,000	3,767,817	1,055,943	256.8%
2300, 2400, 2500, 2900 Administration	4.	0		1,016,110	1,614,411		0	1,395	9,099,963	2,631,916	1,182,857	122.5%
2600 Operation & Maintenance of Plant	5.	0		70,199	616,453			0	2,000,000	686,652	345,055	99.0%
2700 Student Transportation	6.	0		2,570	738,519			1	2,000,000	741,090	313,907	136.1%
3000 Operation of Noninstructional Services	7.	0		0	71,500			0	1,225,000	71,500	120,927	-40.9%
4000 Facilities Acquisition and Construction	8.	0		0	0			1,388,926	2,852,720	1,388,926	805,752	72.4%
5000 Debt Service	9.					368,463	0		6,000,000	368,463	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,578,648	1,953,407	7,297,774	368,463	0	1,391,618	35,377,683	13,589,910	5,697,828	138.5%

(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.	35,377,683	13,589,910	5,000,000	789,024	0	0	0	0
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.	2,852,720	1,388,926	4,800,000	0	0	0	0	0
6655 Short-term Noninstructional Software Subscriptior	5.		1,953,408		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 Equipmen	8.	8,171,657	1,380,561	0	0	0	0	0	0
673X Vehicles	9.	1,500,000	906,089	0	581,684	0	0	0	0
673X Technology-Related Hardware and Software	10.	12,500,000	5,011,124	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	6,000,000	368,463	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	207,340	0	0	0	0
Total (lines 2-12)	13.	31,024,377	11,008,571	4,800,000	789,024	0	0	0	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	2,852,720	1,388,926	4,800,000	0			0	0
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	28,171,657	9,619,645	0	789,024	0	0	0	0
Total (lines 14-16)	17.	31,024,377	11,008,571	4,800,000	789,024	0	0	0	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2023	
Land and Improvements	50,869,507 1.
Buildings and Improvements	267,299,808 2.
Furniture, Equipment, Vehicles, and Technology	46,329,544 3.
Construction in Progress	6,772,330 4.
Total	371,271,189 5.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(166,542)	1,496,648	(61,524)	1,896,289	1,269,218	(636)	
2.	(147,737)	513,151	(18,420)	629,430	381,287	(34,293)	
3.	0	17,450	(525)	33,367	28,174	(11,249)	
4.	0	0	0	0	0	0	
5.	3,172	52,880	(2,645)	99,507	55,587	(2,180)	
6.	0	171,609	(7,916)	171,609	163,693	0	
7.	0	0	0	0	0	0	
8.	(232,667)	3,236,093	(134,891)	3,525,105	2,870,047	(1,512)	
9.	(6,034)	16,452	(730)	24,604	14,900	(5,212)	
10.	0	0	0	0	0	0	
11.	0	0	0	0	0	0	
12.	42,587	617,941	(27,370)	775,448	666,200	(33,042)	
13.	(84,090)	87,859	(2,334)	51,020	48,686	(47,251)	
14.	2,855,238	607,574	0	500,000	232,703	3,230,109	Yes
15.	0	0	0	0	0	0	No
16.	0	0	0	0	0	0	No
17.	921,033	70,777	0	600,000	72,659	919,151	
18.	0	0	0	0	0	0	Yes
19.	(565,207)	8,011,121	(164,537)	8,345,762	6,969,269	312,108	No
20.	0	0	0	0	0	0	
21.	2,619,753	14,899,555	(420,892)	16,652,141	12,772,423	4,325,993	

Total COVID-19 Federal Relief Funds included in lines above

22.	(77,881)	6,164,693	(178,667)		6,062,551	(154,406)	
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STATE PROJECTS

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

23.	0	317,425	0	317,425	317,425	0	
24.	0	0	0	0	0	0	
25.	0	0	0	0	0	0	
26.	0	0	0	0	0	0	
27.	0	0	0	0	0	0	
28.	0	0	0	0	0	0	
29.	0	0	0	0	0	0	
30.	525,633	258,379	0	200,000	126,751	657,261	
31.	350	6	0	0	0	356	
32.	0	0	0	0	0	0	
33.	(129,015)	708,376	0	777,353	616,550	(37,189)	No
34.	396,968	1,284,186	0	1,294,778	1,060,726	620,428	

Total Federal and State Projects (lines 21 and 34)

35.	3,016,721	16,183,741	(420,892)	17,946,919	13,833,149	4,946,421	
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	61,524
2.	0	18,420
3.	0	525
4.	0	0
5.	0	2,645
6.	0	7,916
7.	0	0
8.	0	134,891
9.	0	730
10.	0	0
11.	0	0
12.	0	27,370
13.	0	2,334
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	164,537
20.	0	0

22.	0	178,667
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	SOURCES (2)	USES (2)
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0
33.	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. Currently, there are no allowable transfers to or from any state projects.

		BEGINNING		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	ENDING FUND	
		FUND BALANCE	REVENUES		EXPENDITURES	BALANCE
		ACTUAL	ACTUAL		BUDGET	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	1.	2,517,297	988,367		1,700,000	2,915,462
050 County, City, and Town Grants	2.	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0
500 School Plant	5.	14,415,578	953,601	(3,287,967)	12,000,000	6,296,693
515 Civic Center	6.	2,484,696	227,274	0	1,250,000	2,418,434
520 Community School	7.	5,481,341	1,539,172	0	4,500,000	6,107,724
525 Auxiliary Operations	8.	3,012,020	1,160,004	0	3,000,000	1,590,787
526 Extracurricular Activities Fees Tax Credit	9.	1,505,920	766,889	0	1,500,000	1,405,447
530 Gifts and Donations	10.	505,688	1,101,878	0	650,000	1,096,726
535 Career & Technical Education Projects	11.	2,784	2,178	0	1,500	4,962
540 Fingerprint	12.	3,438	244	0	15,000	3,660
545 School Opening	13.	0	0	0	0	0
550 Insurance Proceeds	14.	790,053	15,183	135,966	125,000	817,993
555 Textbooks	15.	641,777	24,022	0	500,000	663,115
565 Litigation Recovery	16.	706,336	16,367	0	100,000	722,703
570 Indirect Costs	17.	5,472	278	420,892	500,000	375,226
575 Unemployment Insurance	18.	1,715,128	265,667	0	175,000	1,974,556
580 Teacherage	19.	0	0	0	0	0
585 Insurance Refund	20.	207,445	3,967	0	15,000	211,412
590 Grants and Gifts to Teachers	21.	0	0	0	15,000	0
595 Advertisement	22.	0	0	0	0	0
596 Career Technical Education	23.	14,924,926	6,377,186	0	4,500,000	16,986,014
597 Arizona Industry Credentials Incentiv	24.	(27,087)	128,349	0	101,405	(143)
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0
660 Condemnation	27.	200,059	0	0	0	200,059
665 Energy and Water Savings	28.	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0
691 Building Renewal Grant	30.	(6,930)	6,438,194	0	13,000,000	6,431,264
695 New School Facilities	31.	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Servi	32.	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0
850 Student Activities	35.	1,461,593	1,684,920	0	1,750,000	1,582,371
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0
865 State Income Tax Withholdings	37.	0	0	0	0	0
900-949 Enterprise Funds	38.	0	0	0	0	0
Other	39.	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance	1.	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0
950 Printshop	4.	201,698	315,260	0	350,000	366,634

(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	450,000	485,201
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	1,250,000	105,001
Total Expenditures (lines 1-4)	1,700,000	590,202
Total Expenditures from accounting data		590,202

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

Arizona Industry Credentials Incentive Fund 59	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		55,146
Developmental costs		0
Instructional hardware, software, or supplies		46,259
Career exploration		0
Total Expenditures (lines 1-5)	101,405	101,405
Total Expenditures from accounting data		101,405

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	0
2.	0
3.	0
4.	0
5.	87,033
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	135,966
15.	0
16.	0
17.	420,892
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
1.	0
2.	0
3.	0
4.	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	71,410,000	1.
2. Bonds issued during FY 2023	45,400,000	2.
3. Bonds retired during FY 2023	(8,905,000)	3.
4. Bonds Outstanding, June 30, 2023	107,905,000	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates		
a. Primary	4,407,553,113	Tax Rate 1.7482
b. Secondary	4,407,553,113	Tax Rate 0.5960
2. Number of Schools	7	
3. Actual Days in Session	180	
4. Area of School District (Square Miles)	164	

(Report this WHETHER OR NOT district changed boundaries in FY 2023)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	67,684,194
2. Classroom Supplies (Function 1000, Object Code 6600)	3,584,702
3. Administration (Functions 2300, 2400, 2500, & 2900)	17,711,137
4. Support Services—Students (Function 2100)	13,279,057
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	42,140,562
6. Total Current Expenditures	144,399,652
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	10,802,745
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	133,596,907

E. Other long-term debt

1. Other Principal (object 6832)	372,189
2. Other Interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	16,000
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)	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

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, 2023

1. Sinking funds	0
2. Bond funds	50,492,584
3. Other funds, except for any employee retirement funds	130,482,569

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

1. Average salary of all teachers employed in FY 2023	77,627
2. Average salary of all teachers employed in FY 2022	73,435
3. Increase in average teacher salary from prior year	4,192
4. Percentage increase	5.7%

Comments on Average Salary Calculation (Optional):

The information is derived from all expenditures for teacher salaries (certified and contract) for all programs, divided by the number of FTE teachers reported on the SDER report.

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)	89,773	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	42,157,534	606.8
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	2,397,274	54.4
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	39,760,260	552.4
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	267,750	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	697,153	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	3,034,597	
6. Other Certified Staff (All Functions)	14,682,012	

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

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

Total Certified Salary Payments from accounting data 60,928,819

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

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	116	118	143	146	523
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	92	79	99	116	386
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	76	72	88	130	366
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	284	269	330	392	1,275

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	15,567,000	12,877,008
2. Gifted Education	10,000,000	7,390,528
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	300,000	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	5,000,000	4,280,108
9. Total (lines 1-8)	30,867,000	24,547,644
10. IEP required pupil transportation costs coded within Program 400	1,001,261	1,090,594

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 0
9-12	\$ 7,390,528
Total	\$ 7,390,528

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	40,500
2. Federal Audit Expenditures - All Funds	6330	6,800

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

Actual Expenditures made in FY 2023 \$ 9,485

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
1,907,454	0		1,907,454
0	0		0
0	0		0
1,907,454	0	0	1,907,454

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
1000 Instruction	1.	47,931,721	13,969,494	5,250,869	3,584,702	4,542,612	86,995			445,116	330,966	76,142,475
2000 Support Services												
2100 Students	2.	8,490,445	2,460,913	1,426,209	419,472	421,425	20,355			461,662	142,417	13,842,898
2200 Instructional Staff	3.	6,850,961	2,050,367	1,209,630	1,196,928	2,532,411	65,733			107	131,274	14,037,411
2300 General Administration	4.	1,433,177	482,182	695,291	7,096	0	32,719	0		2,455	0	2,652,920
2400 School Administration	5.	5,908,958	1,804,273	35,603	76,210	37,903	8,441			68,860	1,934	7,942,182
2500, 2900 Central Services, Other	6.	3,696,049	1,155,546	1,042,866	1,144,990	1,581,865	81,895	0		36,229	5,575	8,745,015
2600 Operation and Maintenance of Plant	7.	7,764,119	3,001,217	5,140,999	4,448,802	1,131,464	8,579			455	6,497	21,502,132
2700 Student Transportation	8.	2,974,371	1,124,460	530,518	806,959	1,320,203	2,330			49,625		6,808,466
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9.	1,649,197	722,512	36,121	1,582,660	351,083	11,503			641	0	4,353,717
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0
3300 Community Services Operations	11.										666,518	666,518
3400 Bookstore Operations	12.	676,577	221,821	11,229	3,547	40,738	0			1,464	0	955,376
Total (lines 1-12)	13.	87,375,575	26,992,785	15,379,335	13,271,366	11,959,704	318,550	0	0	1,066,614	1,285,181	157,649,110
From Federal Funds	14.	7,819,217	2,416,858	1,191,949	972,883.25	2,085,541	7,049	0	0	448	0	14,493,945
From State and Local Sources	15.	79,556,358	24,575,927	14,187,386	12,298,483	9,874,163	311,501	0	0	1,066,166	1,285,181	143,155,165
4000 Facilities Acquisition and Construction	16.	0	0	13,085,292	0	0	0			0	48,931	13,134,223
5000 Debt Service	17.							5,918,189	1,757,762		0	7,675,951

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	27,573,401	74,548	383,823	1,071,461
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	6,020,820	11,100	57,813	216,391
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	3,559,171	3,550	99,399	232,250
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	6,983,602	0	0	0
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	1,529,373	0	11,568	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,697,519
7. Number of FTE-Certified Teachers	577
8. Number of FTE-Contract Teachers	3.4

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

1. 6410-6411 Utility Services	1,194,832
2. 6620-6629 Energy	3,591,043

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	17,450
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 6,700	All Other (excluding 6900)	Total
1. Program 700	0	17,794	17,794
2. Program 800	126,257	523,543	649,800
3. Program 900	34,822	631,696	666,518
4. Total (lines 1-3)	161,079	1,173,033	1,334,112

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	13,134,223

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

1. 6340 Technical Services	1,812,179
2. 6432 Technology-Related Repairs and Maintenance	694,649
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	293,927
5. 6641-43 Software reported in library books, textbooks, or instructional aids	3,054,128
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	2,266,811
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	5,198,124
8. Subtotal (Lines 1-7)	13,319,818
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,722,637
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	372,189
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	16,000

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

1. 2210 Improvement of Instruction	2,821,197
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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.	1,805,096	480,474	39,196	18,616	1,793,792	0		0	0	0	4,137,174
2100, 2200 Student Support Services	2.	1,068,168	289,027	316,048	119,298	4,901	0		0	0	0	1,797,442
2300, 2500, 2900 Other Support Services	3.	0	0	16,209	0	5,357	0	0	0	0	0	21,566
2400 School Administration	4.	38,451	7,751	0	0	0	0		0	0	0	46,202
2600 Operation and Maintenance of Plant	5.	33,249	7,193	0	0	0	0		0	0	0	40,442
2700 Student Transportation	6.	0	0	0	0	0	0		0	0	0	0
3100 Food Service Operations	7.	0	0	0	0	0	0		0	0	0	0
3200 Enterprise Operations	8.	0	0	0	0	0	0		0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0		0	0	0	0
3400 Bookstore Operations	10.	0	0	0	0	0	0		0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	19,726	0	19,726
Total (lines 1-12)	12.	2,944,964	784,445	371,453	137,914	1,804,050	0	0	0	19,726	0	6,062,552

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	89,830	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,793,792	1,793,792
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	5,357	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	18,616	18,616
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	19,726	
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	178,667

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	1,804,050

	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds					
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	1,057,139	1,057,139	0	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	4,390,353	1,736,254	2,603,706	50,393	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	9,937,610	0	511,848	3,716,161	5,709,601
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	3,522,581	3,522,581	0	0	0
6. Other COVID-19 Federal Relief Funds	4,612,560	206,834	134,895	2,474,665	1,796,166
7. Total	23,520,243	6,522,808	3,250,449	6,241,219	7,505,767

Total FY 2023 expenditures + other financing uses **6,241,219**

CTDS NUMBER 070513000

Avg. Daily Membership	2022	2023
Attending	12,613,2784	12,392,5500

2023 Tax Rates:	Primary	Secondary
	1.7482	0.5960

I certify that the Annual Financial Report of Tempe Union High School District, #213, Maricopa County, for fiscal year 2023 was approved by the Governing Board on October 4, 2023, and that the complete Annual Financial Report may be reviewed by contacting Gary Holland at the District Office, telephone (480) 345-3730, during normal business hours.

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	General Fund
Regular Education				94,363,708	75,945,085		
Special Education				30,867,000	24,547,644		
Pupil Transportation				5,680,000	5,078,711		
Desegregation				0	0		
Dropout Prevention Programs				200,414	200,414		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Maintenance and Operation Total	36,315,514	115,840,995	0	131,111,122	105,771,854	46,384,655	Yes
Classroom Site Funds	8,123,942	12,343,931		21,838,743	11,094,788	9,373,085	
Instructional Improvement	2,517,297	988,367		1,700,000	590,202	2,915,462	
Unrestricted Capital Outlay	23,909,058	6,860,634	0	35,377,683	13,589,910	17,179,782	No
Adjacent Ways	546,408	9,958	0	0	0	556,366	
Bond Building	0	0	51,281,608	5,000,000	789,024	50,492,584	
Other Capital Funds	200,059	0	0	0	0	200,059	
New School Facilities	0	0	0	0	0	0	
Federal Projects	2,619,753	14,899,555	(420,892)	16,652,141	12,772,423	4,325,993	
State Projects	396,968	1,284,186	0	1,294,778	1,060,726	620,428	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	0	0	0	0	0	0	
Compensatory Instruction	0	0	0	0	0	0	
School Plant Fund	14,415,578	953,601	(3,287,967)	12,000,000	5,784,519	6,296,693	Yes
Food Service	2,476,831	3,790,613	0	5,650,000	4,135,714	2,131,730	
Civic Center	2,484,696	227,274	0	1,250,000	293,536	2,418,434	
Community School	5,481,341	1,539,172	0	4,500,000	912,789	6,107,724	
Auxiliary Operations	3,012,020	1,160,004	0	3,000,000	1,590,787	2,581,237	Yes
Extracurricular Activities Fees	1,505,920	766,889	0	1,500,000	867,362	1,405,447	
Gifts and Donations	505,688	1,101,878	0	650,000	1,096,726	510,840	Yes
Career & Technical Education Projects	2,784	2,178	0	1,500	0	4,962	
Fingerprint	3,438	244	0	15,000	22	3,660	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	790,053	15,183	135,966	125,000	123,209	817,993	Yes
Textbooks	641,777	24,022	0	500,000	2,684	663,115	
Litigation Recovery	706,336	16,367	0	100,000	0	722,703	Yes
Indirect Costs	5,472	278	420,892	500,000	51,416	375,226	Yes
Unemployment Insurance	1,715,128	265,667	0	175,000	6,239	1,974,556	
Teacherae	0	0	0	0	0	0	No
Insurance Refund	207,445	3,967	0	15,000	0	211,412	
Grants and Gifts to Teachers	0	0	0	15,000	0	0	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	14,924,926	6,377,186	0	4,500,000	4,316,098	16,986,014	
Arizona Industry Credentials Incentive	(27,087)	128,349	0	101,405	101,405	(143)	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	260,108	7,413,806	522	7,302,762	7,295,662	378,774	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	(6,930)	6,438,194	0	13,000,000	6,431,264	0	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	1,461,593	1,684,920	0	1,750,000	1,564,142	1,582,371	
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	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	0	0	0	0	0	0	
Intergovernmental Agreements	0	0	0	0	0	0	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	201,698	315,260	0	350,000	150,324	366,634	

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

- (1) The District has a process or policy to establish a targeted fund balance reserve for FY 2023.
- (2) The District's targeted fund balance reserve for FY 2023 was: 42,331,574
- (3) The District's actual fund balance reserve for FY 2023 was: 46,384,655
- (4) District's fund balance reserve exceeds its targeted fund balance

**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.

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.

Funds															
General Fund*			Capital Projects Fund				Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds	
Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if not included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants	Other special revenue funds						
1. Ending fund balance reported in FY 2022 AFR	36,315,514	0	22,290,385	23,909,058	0	546,408	193,129	8,123,942	161,483	31,680,961	260,108	0	0	201,698	123,682,686
2. Total FY 2023 ending fund balance	46,384,655	0	14,534,801	17,179,782	50,492,584	556,366	200,059	9,373,085	1,716,312	34,430,188	378,774	0	0	366,634	175,613,240
FY 2023 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2024 to support budgeted spending	4,000,000	0	9,000,000	13,500,000	25,492,584	0	0	9,373,085	1,716,312	20,000,000	378,774	0	0	366,634	83,827,389
3.d Maintained for debt retirement after FY 2024										0	0	0	0	0	0
3.e Maintained for capital projects after FY 2024		0	0	0	25,000,000	556,366	200,059	0	0	0	0	0	0	0	25,756,425
3.f Maintained for retirement contributions after FY2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2024															0
3.h Maintained for future financial stability	42,384,655	0	5,534,801	3,679,782	0	0	0	0	0	14,430,188		0	0	0	66,029,426
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 2023 ending fund balance	46,384,655	0	14,534,801	17,179,782	50,492,584	556,366	200,059	9,373,085	1,716,312	34,430,188	378,774	0	0	366,634	175,613,240

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

B. Fund balance policy

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

District establishes a targeted fund balance reserve level?	Governing Board policy number (indicate "N/A" if no policy exists):
Yes	N/A

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

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

Maintain a minimum fund balance reserve equal to the amount of the M&O Override (15%) and DAA Override (\$8.7M). In addition, maintain at least 15% of the M&O Budget Limit amount in reserves to be able to adjust for declining enrollment.

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

M&O

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

Non-M&O

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

Percentage	Factor	Additional Information
	of the Districts'	Combination of % and fixed amounts. 1.) 15% M&O Override; 2.) \$8.7M DAA Override; 3.) 15% M&O Budget Limit for declining enrollment.

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

Targeted fund balance reserve amount	Actual fund balance reserve amount	
42,331,574	46,384,655	District's fund balance reserve exceeds its targeted fund balance.

All Districts should respond to question 7.

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

Use reserves to balance the M&O budget as we experience declining enrollment.