

District name Joseph City Unified School District

County Navajo

CTDS number 090202000

File origin:



Annual Financial Report

Instructions

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2025

Signature/Date

Signature/Date

District website link of posted AFR https://www.jcusd.org/page/annual-financial-report

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on
10/15/25 contain(s) the data for the annual financial report described above.
Date

Superintendent signature

Bryan Fields
Superintendent (typed name)

Steven Mills
District contact employee

Business Manager signature

Steven Mills
Business Manager (typed name)

928-288-3307
Telephone number

StevenM@jcusd.org
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 5,349,186
2. Classroom Site Funds (from page 3, line 13)	\$ 586,306
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 294,697

District nameJoseph City Unified School District

Instructions

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110 Property taxes

1140 Penalties and interest on taxes

1280 Revenue in lieu of taxes

1311 Tuition from individuals excluding summer school

1312 Tuition from individuals for summer school

1320 Tuition from other Arizona districts

1330 Tuition from out-of-state districts

1340 Tuition from other private sources (other than individuals)

1350 Tuition from other government sources within Arizona

1360 Tuition from other government sources outside Arizona

1410 Transportation fees from individuals

1420 Transportation fees from other Arizona districts

1430 Transportation fees from out-of-state districts

1440 Transportation fees from other private sources (other than individuals)

1450 Transportation fees from other government sources within Arizona

1460 Transportation fees from other government sources outside Arizona

1500 Investment income

1750 Revenue from enterprise and student activities

1790 Extracurricular activities fees tax credit

1800 Revenue from community services activities

1910 Rentals

1920 Contributions and donations from private sources

1950 Miscellaneous revenues from other districts

1960 Miscellaneous revenues from other local governmental units

Other (specify) (2)1980, 1990

Total Local Revenues (lines 2-26)

2000 County

2110 County School Fund

2210 Special County School Reserve Fund

Other (specify)

Total County Revenues (lines 28-30)

3000 State

3100 Unrestricted

3110 State Equalization Assistance

3120 Additional State Aid

3200 Restricted

Other (specify)n/a

Total State Revenues (lines 32-36)

4000 Federal

4100 Unrestricted revenue received directly from the federal government

4200 Unrestricted revenue received from the federal government through the state

4300 Restricted revenue received directly from the federal government

4500 Restricted revenue received from the federal government through the state

4700 Revenue received from the federal government through other intermediate agencies

4800 Revenue in lieu of taxes

4900 Revenue for/on behalf of the district

Other (specify)

Total Federal Revenues (lines 38-45)

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

5100 Issuance of bonds

5200 Fund transfers-in

Other (specify)

Total funds available (lines 1 and 47 through 50)

Total expenditures

6900 Other financing uses and other items including transfers-out

Total expenditures and other uses (lines 52 plus 53)

Ending fund balance (line 51 minus line 54) (3)

County Navajo						
	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.	97,863	7,046	146,084	0	15	
2.	4,216,268	260,873	48,451		1	0
3.	0					0
4.	4,188	226	48		0	(1)
5.	0	0			0	6,480
6.	0	0			0	0
7.	0	0			0	67,992
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	0
17.	0	0			0	0
18.	17,906	0	0	0	0	22
19.	0	0			0	147,419
20.	0	0			0	14,095
21.	0	0			0	14,115
22.	0	0			0	0
23.	0	0			0	49,954
24.	0	0			0	0
25.	900	0			0	0
26.	1,057	382	0	0	0	234,611
27.	4,240,319	261,481	48,499	0	1	534,687
28.	27	2				
29.	0	0				
30.	0	0				
31.	27	2				
32.	56,798	0				0
33.	712,840	45,581				0
34.	53,822	3,445				0
35.						1,098,917
36.	0	0			0	(1)
37.	823,460	49,026			0	1,098,916
38.	0					0
39.	0					29,971
40.						34,729
41.						1,538,495
42.	0					0
43.	0					0
44.	0					23,118
45.	0				0	0
46.	0				0	1,626,313
47.	5,063,806	310,509	48,499	0	1	
48.				0	0	
49.	0	0	0	0	0	
50.	0	0	0	0	0	
51.	5,161,669	317,555	194,583	0	16	
52.	5,349,186	294,697	7,746	0	0	
53.	0	0	0	0	0	
54.	5,349,186	294,697	7,746	0	0	
55.	(187,517)	22,858	186,837	0	16	

CTDS number090202000

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of500at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of500at 6/30/25.

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

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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.	966,251	309,213	3,849	40,610	4,398	1,767,462	1,324,321	1,526,434	-13.2%	1.
2000 Support services											
2100 Students	2.	134,879	50,940	15,332	3,005	1,221	293,750	205,377	231,278	-11.2%	2.
2200 Instructional staff	3.	143,496	53,656	40,604	2,908	3,287	230,754	243,951	229,159	6.5%	3.
2300 General administration	4.	91,623	63,819	32,457	43	7,478	98,548	195,420	192,830	1.3%	4.
2400 School administration	5.	182,949	51,144	0	8,237	863	199,834	243,193	270,630	-10.1%	5.
2500 Central services	6.	197,410	70,520	83,678	9,269	26,167	421,435	387,044	472,016	-18.0%	6.
2600 Operation & maintenance of plant	7.	348,504	99,014	496,944	345,630	10,181	1,141,254	1,300,273	1,283,746	1.3%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	7,927	1,570	0	0	0	10,500	9,497	11,004	-13.7%	9.
610 School-sponsored cocurricular activities	10.	29,371	4,838	0	189	11,286	29,910	45,684	47,995	-4.8%	10.
620 School-sponsored athletics	11.	135,862	17,874	17,877	18,460	37,381	145,962	227,454	205,796	10.5%	11.
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	38,619	1,178	0	23	0	21,151	39,820	42,841	-7.1%	13.
Subtotal (lines 1-13)	14.	2,276,891	723,766	690,741	428,374	102,262	4,360,560	4,222,034	4,513,729	-6.5%	14.
200 and 300 Special education											
1000 Instruction	15.	333,572	115,010	0	3,312	99	360,424	451,993	472,134	-4.3%	15.
2000 Support services											
2100 Students	16.	88,982	25,121	95,121	2,205	763	276,617	212,192	256,371	-17.2%	16.
2200 Instructional staff	17.	21,988	3,992	3,044	962	953	27,502	30,939	23,345	32.5%	17.
2300 General administration	18.	0	0	0	0	0	0	0	30	-100.0%	18.
2400 School administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0	0	1,132	0	0	1,058	1,132	1,634	-30.7%	20.
2600 Operation & maintenance of plant	21.	0	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	444,542	144,123	99,297	6,479	1,815	665,601	696,256	753,514	-7.6%	24.
400 Pupil transportation	25.	208,834	45,311	100,646	58,698	0	321,486	413,489	399,357	3.5%	25.
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support serv. & oper. of noninstructional serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint career and technical education and vocational education center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading program	31.	14,629	2,778	0	0	0	18,387	17,407	17,868	-2.6%	31.
Total expenditures (lines 14, 24-26, 29-31)	32.	2,944,896	915,978	890,684	493,551	104,077	5,366,034	5,349,186	5,684,468	-5.9%	32.

Instructions		Classroom Site Fund—Revenues, expenditures, and fund balances												
		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures			% Increase/ decrease in actual	Ending fund balance
										Budget	Actual	Prior year actual		
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		461,030											
Interest income and other revenues	2.		0											
Total revenues (lines 1 and 2)	3.		461,030											
Expenditures														
1000 Instruction	4.			383,573	69,548	0	0	0	0	1,149,324	453,121	313,261	44.6%	
2100 Support services - students	5.			67,300	13,363	45,000	0	0	0	228,730	125,663	49,798	152.3%	
2200 Support services - instructional staff	6.			0	0	7,522	0		0	0	7,522	4,700	60.0%	
2300 Support services - general administration	7.					0			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	0.0%	
4000 Facilities acquisition and construction	10.							0		0	0	0	0.0%	
5000 Debt service	11.							0	0	0	0	0	0.0%	
Total expenditures (lines 4-11)	12.			450,873	82,911	52,522	0	0	0	1,378,054	586,306	367,759	59.4%	
Total Classroom Site Fund	13.	914,939	461,030	450,873	82,911	52,522	0	0	0	1,378,054	586,306	367,759	59.4%	789,663
Total actual Fund 010 expenditures from accounting records (should agree to cell M21)											586,306			

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions		Expenditures	Rentals 6440	Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals			% Increase/ decrease in actual
										Budget	Actual	Prior year actual	
Unrestricted Capital Outlay Override (1)	1.		0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)													
1000 Instruction	2.			99,370		30,011			0	112,138	129,381	114,745	12.8%
2000 Support services													
2100, 2200 Students and instructional staff	3.		0	12,434	38,390	7,314			0	45,280	58,138	37,930	53.3%
2300, 2400, 2500, 2900 Administration	4.		0		63,114	23,386		0	0	74,335	86,500	90,441	-4.4%
2600 Operation & maintenance of plant	5.		0		0	3,822			0	1,253	3,822	9,554	-60.0%
2700 Student transportation	6.		0		0	137			0	3,718	137	0	--
3000 Operation of noninstructional services	7.		0		0	0			0	0	0	224	-100.0%
4000 Facilities acquisition and construction	8.		0		0	0			0	0	0	11,360	-100.0%
5000 Debt service	9.						16,654	65		80,830	16,719	138,570	-87.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.		0	111,804	101,504	64,670	16,654	65	0	317,554	294,697	402,824	-26.8%

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

294,697

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 reading program as described in A.R.S. §15-211:

Budget 0

Actual 0

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.	317,554	294,697	0	0	0	0	196,084	7,746	1.
6150 Classified salaries	2.	0	0	0	0	0	0	0	3,428	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	1,110	3.
6450 Construction services	4.	0	0	0	0	0	0	196,084	0	4.
6655 Short-term noninstructional software subscription	5.		101,504		0		0		0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	70,000	39,233	0	0	0	0	0	3,209	8.
673X Vehicles	9.	50,000	0	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	(60,903)	25,437	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	16,654	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	65	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	59,097	182,893	0	0	0	0	196,084	7,747	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0			0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	59,097	182,893	0	0	0	0	196,084	7,747	16.
Total (lines 14-16)	17.	59,097	182,893	0	0	0	0	196,084	7,747	17.

Funds 610, 630, 695, and 620

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

Capital assets as of June 30, 2025	
Land and improvements	2,112,522 1.
Buildings and improvements	22,666,707 2.
Furniture, equipment, vehicles, and technology	4,617,913 3.
Construction in progress	0 4.
Total	29,397,142 5.

District name Joseph City Unified School District

County Navajo

CTDS number 090202000

Federal and State Projects

Instructions

Federal projects

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

Total COVID-19 federal relief funds included in lines above

State projects

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

Total federal and State projects (lines 21 and 33)

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

	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.	(118,560)	282,967	0	207,000	168,060	(3,653)	Special revenue
2.	(4,348)	11,586	0	80,000	7,238	0	Special revenue
3.	0	0	0	0	0	0	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	0	0	0	0	0	0	Special revenue
6.	17,941	13,815	(1,627)	25,000	11,122	19,007	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(64,770)	187,887	(10,150)	208,000	126,869	(13,902)	Special revenue
9.	0	0	0	4,500	0	0	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	(1,073)	13,094	0	18,000	12,020	1	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	133,980	29,971	0	165,000	131,042	32,909	Special revenue
15.	0	0	0	0	0	0	General
16.	0	0	0	0	0	0	Special revenue
17.	0	4,075	0	75,000	4,075	0	Special revenue
18.	0	0	0	0	0	0	General
19.	(539,516)	889,846	0	375,000	350,330	0	Special revenue
20.	0	0	0	0	0	0	Capital projects
21.	(576,346)	1,433,241	(11,777)	1,157,500	810,756	34,362	
22.	(541,159)	832,814	0		291,656	(1)	
23.	0	4,717	0	5,000	4,717	0	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.	0	0	0	0	0	0	Special revenue
29.	0	0	0	0	0	0	Special revenue
30.	300	0	0	0	0	300	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	64,842	0	0	70,000	4,894	59,948	Special revenue
33.	65,142	4,717	0	75,000	9,611	60,248	
34.	(511,204)	1,437,958	(11,777)	1,232,500	820,367	94,610	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	0
0	0
0	0
0	0
0	0
0	1,627
0	0
0	10,150
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
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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
0	0
0	0
0	0
0	0

District name

Joseph City Unified School District

County

Navajo

CTDS number

090202000

Instructions

Other funds

020 Instructional Improvement

050 County, City, and Town Grants

071 English Language Learner (1)

072 Compensatory Instruction (1)

500 School Plant

515 Civic Center

520 Community School

525 Auxiliary Operations

526 Extracurricular Activities Fees Tax Credit

530 Gifts and Donations

535 Career & Technical Education Projects

540 Fingerprint

545 School Opening

550 Insurance Proceeds

555 Textbooks

565 Litigation Recovery

570 Indirect Costs

575 Unemployment Insurance

580 Teacherage

585 Insurance Refund

590 Grants and Gifts to Teachers

595 Advertisement

596 Career Technical Education

597 Arizona Industry Credentials Incentive

639 Impact Aid Revenue Bond Building

650 Gifts and Donations—Capital

660 Condemnation

665 Energy and Water Savings

686 Emergency Deficiencies Correction

691 Building Renewal Grant

695 New School Facilities

720 Impact Aid Revenue Bond Debt service

750 Permanent Funds

800-849 Trust and Custodial Funds

850 Student Activities

855 Employee Insurance Program Withholdings

865 State Income Tax Withholdings

900-949 Enterprise Funds

Other

Internal Service Funds 950-989

9 Self Insurance

955 Intergovernmental Agreements

9 OPEB

9

Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance
Actual	Actual	Actual	Budget	Actual	Actual
1. 141,659	31,745		200,000	79,672	93,732
2. 0	0	0	0	0	0
3. 0	0	0	0	0	0
4. 0	0	0	0	0	0
5. 1,610	453	5,734	20,000	7,797	0
6. 60,864	14,165	0	80,000	75,029	0
7. 16,240	6,480	0	35,000	17,611	5,109
8. 79,346	147,436	0	100,000	128,949	97,833
9. 52,412	14,095	0	65,000	13,043	53,464
10. 500,816	48,961	0	550,000	178,191	371,586
11. 932	0	0	30,000	0	932
12. 0	0	0	0	0	0
13. 0	0	0	0	0	0
14. 41,891	26,022	0	75,000	7,295	60,618
15. 1,318	0	0	3,000	0	1,318
16. 26,311	11,193	0	30,000	0	37,504
17. 145,648	0	11,777	155,000	157,268	157
18. 0	0	0	0	0	0
19. 0	0	0	0	0	0
20. 8,624	0	0	10,000	0	8,624
21. 0	0	0	0	0	0
22. 0	0	0	0	0	0
23. 179,738	67,992	0	250,000	238,285	9,445
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	104,591	0	80,000	104,592	(1)
29. (41,740)	0	0	60,000	0	(41,740)
30. (1,149,598)	599,764	0	0	0	(549,834)
31. 0	0		0	0	0
32. 0	0	0	0	0	0
33. 0	0	0	0	0	0
34. 0	0	0	0	0	0
35. 39,934	44,076		60,000	42,664	41,346
36. 0	0	0	0	0	0
37. 0	0	0	0	0	0
38. 0	0	0	0	0	0
39. 0	0	0	0	0	0

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	200,000	0
Class size reduction	0	79,672
Dropout prevention programs	0	0
Instructional improvement programs	0	0
Total expenditures (lines 1-4)	200,000	79,672
Total expenditures from accounting data		79,672

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

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

Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900
1. 0	0
2. 0	0
3. 0	0
4. 0	0
5. 5,734	0
6. 0	0
7. 0	0
8. 0	0
9. 0	0
10. 0	0
11. 0	0
12. 0	0
13. 0	0
14. 0	0
15. 0	0
16. 0	0
17. 11,777	0
18. 0	0
19. 0	0
20. 0	0
21. 0	0
22. 0	0
23. 0	0
24. 0	0
25. 0	0
26. 0	0
27. 0	0
28. 0	0
29. 0	0
30. 0	0
31. 0	0
32. 0	0
33. 0	0
34. 0	0
35. 0	0
36. 0	0
37. 0	0
38. 0	0
39. 0	0

1. 0	0
2. 0	0
3. 0	0
4. 0	0

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

Rev. 8/25 Arizona Department of Education and Auditor General

10/13/25 4:35 PM

Page 6 of 10

District name Joseph City Unified School District

Instructions

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024

2. Bonds issued during FY 2025

3. Bonds retired during FY 2025

4. Bonds outstanding, June 30, 2025

0

0

0

0

1.

2.

3.

4.

5. Short-term debt outstanding, July 1, 2024

6. Short-term debt outstanding, June 30, 2025

0

0

5.

6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary

93,219,264

b. Secondary

93,219,264

Tax rate

4.2979

Tax rate

0.7392

2. Number of schools

3

3. Actual days in session

146

4. Area of school district (square miles)

480

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

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

1. Destruction or damage

2. Excessive/unexpected legal expenses

3. Mitigation or removal of health or safety hazard

M & O

0

0

0

Unrestricted Capital Outlay

0

0

0

1.

2.

3.

D. Current expenditures by category

1. Classroom instruction excl. supplies (function 1000, except line 2 amount)

2. Classroom supplies (function 1000, object code 6600)

3. Administration (functions 2300, 2400, 2500, & 2900)

4. Support services—students (function 2100)

5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)

6. Total current expenditures

7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)

8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)

2,957,209

215,065

1,056,665

808,722

2,525,613

7,563,274

497,343

7,065,931

E. Other long-term debt

1. Other principal (object 6832)

2. Other interest (object 6842)

3. Instructional software subscriptions (more than 12 months) principal (object 6833)

4. Instructional software subscriptions (more than 12 months) interest (object 6843)

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)

115,028

24,581

15,643

0

Yes

County Navajo

CTDS number 090202000

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

0

G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391)

0

H. Cash and investments held at June 30, 2025

1. Sinking funds

2. Bond funds

3. Other funds, except for any employee retirement funds

0

0

1,096,549

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025

2. Average salary of all teachers employed in FY 2024

3. Increase in average teacher salary from prior year

4. Percentage increase

52,351

54,661

(2,310)

-4.2%

Comments on average salary calculation (optional):

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)

2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)

a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)

b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)

3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)

4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)

5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)

6. Other certified staff (all functions, object codes 6140-6149)

Salaries

FTE

56,808

1,476,778

361,990

1,114,788

70,715

800

94,292

434,183

7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (yes or no)

b. Making payments in addition to their base salary? (yes or no)

No

No

8. Total certified salary payments from accounting data

2,133,576

Check this box if your dis

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
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	0	0	0	0	0	0	0	0	0	0	0

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
570,752	647,577
0	0
0	0
0	0
0	0
0	5,182
0	0
94,849	43,495
665,601	696,254

10. IEP required pupil transportation costs
coded within program 400

0	0
---	---

Instructions

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

Actual expenditures for all gifted programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

D. Expenditures for audit services

1. Nonfederal audit expenditures - M&O fund

2. Federal audit expenditures - all funds

Budget	Actual
23,200	29,000
0	0

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

Actual expenditures made in FY 2025 \$ 0

F. Tuition

1. Tuition to other Arizona districts (object 6561)

2. Tuition to out-of-state districts (object 6562)

3. Tuition to private schools (object 6563)

4. Tuition to ed services\coops\IGAs (object 6564)

5. Tuition other (object 6569) (1)

6. Total (lines 1-5)

Tuition expenditures
0
0
0
0
0
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.

Instructions

Additional information for National Public Education Financial Saurvey (NPEFS) reporting

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6890	All object codes (excluding 6900)	
1000 Instruction	1. 2,206,765	609,513	71,317	215,065	97,912	44,890				24,724	0	3,270,186
2000 Support services												
2100 Students	2. 345,094	99,244	304,634	50,483	42,055	2,482				6,785	0	850,777
2200 Instructional staff	3. 203,542	61,427	58,618	22,543	28,232	4,440				0	0	378,802
2300 General administration	4. 91,623	63,819	32,457	3,596	0	7,478	0			0	0	198,973
2400 School administration	5. 182,949	51,144	0	8,237	0	863				0	0	243,193
2500, 2900 Central services, other	6. 305,161	90,457	120,798	70,798	72,693	27,283			0	0	0	687,190
2600 Operation and maintenance of plant	7. 354,559	101,483	549,048	345,694	40,318	10,181				0	0	1,401,283
2700 Student transportation	8. 208,834	45,311	100,646	79,134	223,390	0				0		657,315
3000 Operation of noninstructional services												
3100 Food service operations	9. 7,756	1,536	349,398	19,046	0	188				0	0	377,924
3200 Enterprise operations	10. 0	0	0	0	0	0				0	0	0
3300 Community services operations	11.										42,589	42,589
3400 Bookstore operations	12. 1,871	358	0	0	0	0				0	0	2,229
Total (lines 1-12)	13. 3,908,154	1,124,292	1,586,916	814,596	504,600	97,805	0		0	31,509	42,589	8,110,461
From federal funds	14. 196,184	52,587	384,825	55,173	313,414	1,645	0		0	0	0	1,003,828
From state and local sources	15. 3,711,970	1,071,705	1,202,091	759,423	191,186	96,160	0		0	31,509	42,589	7,106,633
4000 Facilities acquisition and construction	16. 0	0	50,327	0	0	0				0		50,327
5000 Debt service	17.							130,671	24,581		0	155,252

Impact Aid
revenues
received that
were intended to
replace local tax

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)	1,370,501	50,896	0	0
2. Special education (programs 200-230, 250, 512, 514, and 515)	131,819	820	0	0
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	102,157	0	0	0
4. Other (programs 240, 260, 265, 513, and 530)	0	0	0	0
5. Cocurricular activities, athletics, and other (program 600-630)	34,593	5,091	0	0

Other items (funds 001-799, excluding 575)	
6. Textbooks used for instruction (function 1000, object 6640)	13,857
7. Number of FTE-certified teachers	30
8. Number of FTE-contract teachers	0

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)	
1. 6410-6411 Utility services	43,162
2. 6620-6629 Energy	263,331

CTED districts only (funds 001-799 excluding 575, all functions)	
1. 6591 Services purchased from other Arizona districts	0
2. 6870 Pass-through payments	0
3. 6880 Sub-awards	0

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

Programs 700-900 expenditure detail (funds 001-799, excluding 575)			
	Property 6700	All other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	42,589	42,589
4. Function 3300-Community Service Operations (program 900)	0		

Property detail for function 4000 (funds 001-799, excluding 575)	
1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	50,327

Technology (funds 001-799 excluding 575, all functions)	
1. 6340 Technical services	63,857
2. 6432 Technology-related repairs and maintenance	15,786
3. 6443 Rental of computers and related equipment	0
4. 6531 Telecommunications	37,151
5. 6641-43 Software reported in library books, textbooks, or instructional aids	25,161
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	103,169
7. 6737-38 Technology-related hardware & software (less than \$5,000)	75,091
8. Subtotal (lines 1-7)	320,215
9. 6739 Technology-related hardware & software (\$5,000 or more)	0
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	15,643

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)	
1. Function 2210 Improvement of instruction	20,095
2. Function 2220 Library/media services	6,180

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)	
1. Object 664X, functions 1000 and 2220	100,565

Instructions

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds												
1000 Instruction	60	12	0	524	55,446	0			0	0	0	56,042
2100, 2200 Student support services	0	0	20,000	0	53,691	0			0	0	0	73,691
2300, 2500, 2900 Other support services	0	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	0	0	0	0	0	0			0	0	0	0
2600 Operation and maintenance of plant	0	0	21,284	0	5,536	0			0	0	0	26,820
2700 Student transportation	0	0	0	0	135,104	0			0	0	0	135,104
3100 Food service operations	0	0	0	0	0	0			0	0	0	0
3200 Enterprise operations	0	0	0	0	0	0			0	0	0	0
3300 Community services operations	0	0	0	0	0	0				0	0	0
3400 Bookstore operations	0	0	0	0	0	0			0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	60	12	41,284	524	249,777	0	0	0	0	0	0	291,657

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)	4,754	0
7. 6739 Technology-related hardware & software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	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	249,777

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	142,995	142,995		
2. Elementary and secondary school emergency relief funds (ESSER II)	579,996	579,996	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	1,297,790	1,006,133	291,657	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	167,681	167,681		
6. Other COVID-19 federal relief funds	0	0	0	0
7. Total	2,188,462	1,896,805	291,657	0

Total FY 2025 expenditures + other financing uses

291,657

Instructions

		Fund 510	
		Actual	
Beginning fund balance (1)	1.	6,049	1.
Revenues			
1500 Investment income	2.	0	2.
1600 Food service	3.	49,224	3.
Other local 3200	4.	1,660	4.
4500 Restricted revenue rec. from fed. gov.	5.	174,030	5.
4900 Revenue for/on behalf of the district	6.	19,042	6.
Total revenue (lines 2-6)	7.	243,956	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	250,005	9.
A. Number of operating months		12	

B. Number of meals served	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	28,303	32,959		
b. Program adults/adult workers	79	103	184	
c. Other				
2. Served at other locations				
a. Reimbursable meals only				
b. Program adults/adult workers				
c. Other				

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

C. Meal prices	P-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast		1.75	1.75	1.75
5. Paid lunch	3.25	3.25	3.25	4.20
6. Paid snack				

D. Special milk program	
Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	0

For comparison only - prior year number of meals served	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	410.00	30,715.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

Food Service

Expenditures

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

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).	
6400 Purchased property services	1,302

	Food Service Fund 510	M&O expenditures Fund 001	Capital expenditures Fund 610	
	Budget	Actual	Actual	Actual
10.		2,200	7,756	0
11.		438	1,536	0
12.		0	0	0
13.		228,137	0	
14.		0	0	
15.		0	0	0
16.		0	0	
17.		19,042		
18.		0		
19.		0		
20.		0		
21.				0
22.		0		0
23.		0		0
24.		0		0
25.		188	0	0
26.	300,000	250,005	9,292	0
27.		0		
28.		0		
29.		250,005		
30.		0		

E. Detail of food service management company expenditures	
Classified salaries	48,593
Employee benefits	14,578
Supplies and materials (nonfood)	8,759
Food	117,723
Management fee	8,112
Other	30,372
Total (must equal total of amounts on line 13 above)	228,137

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

I certify that the Annual Financial Report of Joseph City Unified District, Navajo County, for fiscal year 2025 was approved by the Governing Board on October 14, 2025, and that the complete Annual Financial Report may be reviewed by contacting Steven Mills at the District Office, telephone 928-288-3307, during normal business hours.

	CTDS number	090202000
Avg. Daily Membership	2024	2025
Attending	405.3003	399.3700
2025 Tax Rates:	Primary	Secondary
	4.2979	0.7392

Instructions

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

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2025.
- (2) The District's actual fund balance reserve for FY 2025 was:
0

President of the Governing Board							
Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				4,360,560	4,222,034		
Special Education				665,601	696,256		
Pupil Transportation				321,486	413,489		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				18,387	17,407		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	97,863	5,063,806	0	5,366,034	5,349,186	(187,517)	General
Classroom Site Funds	914,939	461,030		1,378,054	586,306	789,663	Special revenue
Unrestricted Capital Outlay	7,046	310,509	0	317,554	294,697	22,858	General
Adjacent Ways	146,084	48,499	0	196,084	7,746	186,837	Capital projects
Federal projects	(576,346)	1,433,241	(11,777)	1,157,500	810,756	34,362	
State projects	65,142	4,717	0	75,000	9,611	60,248	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	141,659	31,745		200,000	79,672	93,732	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	0	104,591	0	80,000	104,592	(1)	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	0	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	1,610	453	5,734	20,000	7,797	0	General
Food Service	6,049	243,956	0	300,000	250,005	0	Special revenue
Civic Center	60,864	14,165	0	80,000	75,029	0	Special revenue
Community School	16,240	6,480	0	35,000	17,611	5,109	Special revenue
Auxiliary Operations	79,346	147,436	0	100,000	128,949	97,833	General
Extracurricular Activities Fees	52,412	14,095	0	65,000	13,043	53,464	Special revenue
Gifts and Donations	500,816	48,961	0	550,000	178,191	371,586	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	932	0	0	30,000	0	932	Special revenue
Fingerprint	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	41,891	26,022	0	75,000	7,295	60,618	General
Textbooks	1,318	0	0	3,000	0	1,318	Special revenue
Litigation Recovery	26,311	11,193	0	30,000	0	37,504	General
Indirect Costs	145,648	0	11,777	155,000	157,268	157	General
Unemployment Insurance	0	0	0	0	0	0	General
Teacherage	0	0	0	0	0	0	General
Insurance Refund	8,624	0	0	10,000	0	8,624	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	0	0	0	0	0	0	General
Career Technical Education	179,738	67,992	0	250,000	238,285	9,445	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	15	1	0	1,000	0	16	Debt service
Emergency Deficiencies Correction	(41,740)	0	0	60,000	0	(41,740)	Capital projects
Building Renewal Grant	(1,149,598)	599,764	0	0	0	(549,834)	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	39,934	44,076	0	60,000	42,664	41,346	Special revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	General
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	Internal services