



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 the Superintendent

SIGNATURE/DATE

Signature lines for the Business Manager

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/4/2023 contain(s) the data for the AFR described above.

Date

Superintendent Signature

Todd Jaeger Superintendent (Typed Name)

Scott Little District Contact Employee

Business Manager Signature

Scott Little Business Manager (Typed Name)

520-696-5000 Telephone Number

slittle@amphi.com Email

TOTAL EXPENDITURES BY FUND

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

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
1140 Penalties and Interest on Taxes
1280 Revenue in Lieu of Taxes
1311 Tuition from Individuals Excluding Summer School
1312 Tuition from Individuals for Summer School
1320 Tuition from Other Arizona Districts
1330 Tuition from Out-of-State Districts
1340 Tuition from Other Private Sources (Other than Individuals)
1350 Tuition from Other Government Sources Within Arizona
1360 Tuition from Other Government Sources Outside Arizona
1410 Transportation Fees from Individuals
1420 Transportation Fees from Other Arizona Districts
1430 Transportation Fees from Out-of-State Districts
1440 Transportation Fees from Other Private Sources (Other than Individuals)
1450 Transportation Fees from Other Government Sources Within Arizona
1460 Transportation Fees from Other Government Sources Outside Arizona
1500 Investment Income
Other (Specify) (2) Refund of Prior Year Expenses

Subtotal (lines 2-19)

2000 County

- 2110 County School Fund
2120 County Equalization Assistance
2210 Special County School Reserve Fund
Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
3110 State Equalization Assistance
3120 Additional State Aid
Other (Specify)

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
4200 Unrestricted 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)

Subtotal (lines 31-36)

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

- 5100 Issuance of Bonds
5200 Fund Transfers-In
Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Row 1: 14,236,419, 3,433,570, 444,655, 8,658,605, 6,691,243

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows 2-20: 53,787,840, 11,265,356, 345,791, 13,715,477, 0, 1,380, 0, 0, 1,645,641, 118,976, 150,094, 18,104, 8,175, 10,313, 271,824, 68,918, 13,577, 0, 804,615, 53,514, 85, 1, 0, 55,778,303, 11,461,510, 359,369, 0, 14,680,579

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows 21-25: 0, 0, 0, 0, 15,476, 1,014, 0, 0, 0, 0, 15,476, 1,014

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows 26-30: 826,362, 0, 24,369,676, 1,596,947, 12,839,103, 841,348, 0, 0, 38,035,141, 2,438,295, 0, 0

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows 31-37: 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows 38-46: 93,828,920, 13,900,819, 359,369, 0, 14,680,579, 14,675,000, 0, 263, 0, 108,065,339, 17,334,389, 804,024, 23,333,605, 21,372,085, 100,029,092, 4,268,768, 388,105, 8,173,773, 11,722,747, 0, 0, 263, 100,029,092, 4,268,768, 388,105, 8,173,773, 11,723,010, 8,036,247, 13,065,621, 415,919, 15,159,832, 9,649,075

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 10,000 at 7/1/22.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 10,000 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount: 2,691,547

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		
<b>100 Regular Education</b>											
1000 Instruction	1.	20,284,534	6,859,222	917,053	187,857	365,933	37,366,910	28,614,599	29,873,944	-4.2%	1.
2000 Support Services											
2100 Students	2.	2,450,428	733,322	86,141	21,727	1,690	3,302,659	3,293,308	3,192,381	3.2%	2.
2200 Instructional Staff	3.	1,656,445	482,701	186,960	68,625	10,968	2,436,981	2,405,699	1,940,971	23.9%	3.
2300 General Administration	4.	1,146,690	270,815	112,958	20,099	46,203	1,707,355	1,596,765	1,482,218	7.7%	4.
2400 School Administration	5.	4,849,496	1,336,905	94,971	20,014	657	6,445,174	6,302,043	5,717,646	10.2%	5.
2500 Central Services	6.	2,376,830	659,635	1,069,895	40,840	192,306	4,311,143	4,339,506	3,631,891	19.5%	6.
2600 Operation & Maintenance of Plant	7.	6,368,866	2,160,293	6,198,581	4,967,833	21,887	16,954,279	19,717,460	15,421,623	27.9%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	245,100	65,801	0	181,568	0	606,996	492,469	525,193	-6.2%	9.
610 School-Sponsored Cocurricular Activities	10.	135,686	37,398	1,061	0	68,638	229,998	242,783	203,877	19.1%	10.
620 School-Sponsored Athletics	11.	849,361	181,809	238,693	249,252	38,005	1,761,697	1,557,120	1,561,314	-0.3%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subtotal (lines 1-13)	14.	40,363,436	12,787,901	8,906,313	5,757,815	746,287	75,123,192	68,561,752	63,551,058	7.9%	14.
<b>200 and 300 Special Education</b>											
1000 Instruction	15.	9,384,831	2,464,763	342,206	15,595	3,170	13,223,629	12,210,565	11,134,192	9.7%	15.
2000 Support Services											
2100 Students	16.	3,192,141	771,295	976,525	74,957	1,839	5,831,455	5,016,757	4,926,270	1.8%	16.
2200 Instructional Staff	17.	713,548	209,544	74,050	1,063	2,351	990,593	1,000,556	925,667	8.1%	17.
2300 General Administration	18.	152,238	40,081	338	0	0	197,438	192,657	177,787	8.4%	18.
2400 School Administration	19.	37,565	8,553	0	0	0	18,254	46,118	13,487	241.9%	19.
2500 Central Services	20.	0	0	13,710	467	0	2,359	14,177	5,235	170.8%	20.
2600 Operation & Maintenance of Plant	21.	36,283	8,621	13,276	1,870	1,230	41,372	61,280	54,878	11.7%	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.	13,516,606	3,502,857	1,420,105	93,952	8,590	20,305,100	18,542,110	17,237,516	7.6%	24.
<b>400 Pupil Transportation</b>	25.	2,844,640	900,185	3,627,063	882,244	2,046	7,699,958	8,256,178	6,972,386	18.4%	25.
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,015,152	816,784	188,351	4,131	582	4,025,000	4,025,000	4,025,000	0.0%	26.
<b>530 Dropout Prevention Programs</b>											
1000 Instruction	27.	102,400	20,481	5,812	0	0		128,693	108,447	18.7%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	600	119	0	0	0		719	103,571	-99.3%	28.
Subtotal (lines 27 and 28)	29.	103,000	20,600	5,812	0	0	129,412	129,412	212,018	-39.0%	29.
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%	30.
<b>550 K-3 Reading Program</b>	31.	405,830	108,810	0	0	0	514,640	514,640	414,264	24.2%	31.
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	60,248,664	18,137,137	14,147,644	6,738,142	757,505	107,797,302	100,029,092	92,412,242	8.2%	32.

**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		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	10,398,871											
Interest Income and Other Revenues	2.	392,363											
Total Revenues (lines 1 and 2)	3.	10,791,234											
Expenditures													
1000 Instruction	4.		11,036,085	1,048,555	80,494	0	0	0	14,122,781	12,165,134	5,991,574	103.0%	
2100 Support Services - Students	5.		358,765	67,772	8,310	0	0	0	381,696	434,847	21,564	1916.5%	
2200 Support Services - Instructional Staff	6.		141,840	26,578	64,214	0	0	0	176,168	232,632	117,867	97.4%	
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.		11,536,690	1,142,905	153,018	0	0	0	14,680,645	12,832,613	6,131,005	109.3%	
Total Classroom Site Fund	13.	8,680,393	10,791,234	11,536,690	1,142,905	153,018	0	0	14,680,645	12,832,613	6,131,005	109.3%	6,639,014

**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	
<b>Unrestricted Capital Outlay Override (1)</b>	0	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>											
1000 Instruction	0	2,337,016		235,857			0	4,301,500	2,572,873	1,717,376	49.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	0	34,603	546	614,924			0	975,000	650,073	233,946	177.9%
2300, 2400, 2500, 2900 Administration	0		28,016	555,556		0	(1)	5,611,874	583,571	1,262,423	-53.8%
2600 Operation & Maintenance of Plant	0		1,060	296,833			(1)	35,000	297,892	99,737	198.7%
2700 Student Transportation	0		0	169,741			0	25,000	169,741	199,220	-14.8%
3000 Operation of Noninstructional Services	0		0	17,859			0	0	17,859	10,448	70.9%
4000 Facilities Acquisition and Construction	0		0	0			(23,241)	1,021,000	(23,241)	509,462	-104.6%
5000 Debt Service					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	2,371,619	29,622	1,890,770	0	0	(23,243)	11,969,374	4,268,768	4,032,612	5.9%

(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
<b>Total Fund Expenditures</b>	11,969,374	4,268,769	9,942,925	8,173,773	0	0	793,980	388,105
6150 Classified Salaries	0	0	0	70,686	0	0	0	0
6200 Employee Benefits	0	0	0	20,119	0	0	0	0
6450 Construction Services	0	(23,241)	0	5,148,234	0	0	0	388,105
6655 Short-term Noninstructional Software Subscriptior		29,622		0		0		0
6710 Land and Improvements	0	0	0	0	0	0	793,980	0
6720 Buildings and Improvements	0	0	9,942,925	0	0	0	0	0
673X Furniture and Equipment	510,000	448,784	0	0	0	0	0	0
673X Vehicles	3,000,000	240,800	0	627,661	0	0	0	0
673X Technology-Related Hardware and Software	4,419,867	1,201,185	0	1,988,721	0	0	0	0
6831, 6832, 6833 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6843, 6850 Interest	0	0	0	175,300	0	0	0	0
Total (lines 2-12)	7,929,867	1,897,150	9,942,925	8,030,721	0	0	793,980	388,105
<b>Total amounts reported on lines 2 through 12 above for:</b>								
Renovation	50,000	0	9,942,925	5,148,234			0	0
New Construction	0	0	0	0	0	0	793,980	388,105
Other	7,879,867	1,897,150	0	2,882,487	0	0	0	0
Total (lines 14-16)	7,929,867	1,897,150	9,942,925	8,030,721	0	0	793,980	388,105

**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	41,782,219
Buildings and Improvements	269,735,853
Furniture, Equipment, Vehicles, and Technology	38,403,904
Construction in Progress	3,317,851
<b>Total</b>	<b>353,239,827</b>

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL			
<b>FEDERAL PROJECTS</b>									
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(232,392)	4,834,372	(73,835)	4,518,348	4,711,205	(183,060)	0	73,835
140-150 ESEA Title II - Prof. Development and Technology	2.	(33,638)	723,882	(13,262)	696,956	705,507	(28,525)	0	13,262
160 ESEA Title IV - 21st Century Schools	3.	(11,865)	418,710	(7,962)	503,220	552,528	(153,645)	0	7,962
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5.	(4,883)	82,521	(1,473)	122,955	65,208	10,957	0	1,473
200 ESEA Title VII - Indian Education	6.	0	15,663	(359)	15,663	15,304	0	0	359
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	0	0
220 IDEA Part B	8.	(527,934)	652,804	(63,274)	2,037,195	3,807,661	(3,746,065)	0	63,274
230 Johnson-O'Malley	9.	(485)	20,218	(124)	48,885	20,776	(1,167)	0	124
240 Workforce Investment Act	10.	0	0	0	0	0	0	0	0
250 AEA-Adult Education	11.	0	0	0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12.	(16,570)	274,741	(9,576)	340,010	429,963	(181,368)	0	9,576
280 ESEA Title X - Homeless Education	13.	0	56,267	(702)	0	60,430	(4,865)	0	702
290 Medicaid Reimbursement	14.	2,105,432	1,005,179	0	2,127,511	8,532	3,102,079	0	0
349 National Forest Fees	15.	0	0	0	0	0	0	0	0
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	0	0
374 E-Rate	17.	95,810	339,362	0	500,000	366,732	68,440	0	0
378 Impact Aid	18.	0	0	0	0	0	0	0	0
300-399 Other Federal Projects	19.	(4,647,467)	17,793,496	(27,506)	47,276,421	17,753,217	(4,634,694)	0	0
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	0	27,506
<b>Total Federal Project Funds (lines 1-20)</b>	21.	(3,273,992)	26,217,215	(198,073)	58,187,164	28,497,063	(5,751,913)	0	0
<b>Total COVID-19 Federal Relief Funds included in lines above</b>	22.	(4,557,869)	14,783,926	0		14,871,088	(4,645,031)	0	0
<b>STATE PROJECTS</b>									
400 Vocational Education	23.	2	114,437	0	107,598	114,437	2	0	0
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	0	0
425 Adult Basic Education	26.	0	0	0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	0	0
435 Academic Contests	28.	0	0	0	0	0	0	0	0
450 Gifted Education	29.	0	0	0	0	0	0	0	0
456 College Credit Exam Incentives	30.	128,618	113,625	0	350,000	79,775	162,468	0	0
457 Results-based Funding	31.	436,280	317,870	0	700,000	195,482	558,668	0	0
460 Environmental Special Plate	32.	0	0	0	0	0	0	0	0
465-499 Other State Projects	33.	36,502	701,299	0	679,142	719,914	17,887	0	0
<b>Total State Project Funds (lines 23-33)</b>	34.	601,402	1,247,231	0	1,836,740	1,109,608	739,025	0	0
<b>Total Federal and State Projects (lines 21 and 34)</b>	35.	(2,672,590)	27,464,446	(198,073)	60,023,904	29,606,671	(5,012,888)	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	EXPENDITURES		ENDING FUND BALANCE
		FUND BALANCE	REVENUES		BUDGET	ACTUAL	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	121,146	1,098,215		655,710	521,676	697,685
050 County, City, and Town Grants	2.	0	0	0	0	0	0
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.	2,527,269	195,479	79,550	2,505,511	0	2,802,298
515 Civic Center	6.	742,570	341,456	0	611,000	231,152	852,874
520 Community School	7.	219,878	784,753	0	136,043	807,420	197,211
525 Auxiliary Operations	8.	1,283,909	1,965,706	0	2,100,000	1,957,521	1,292,094
526 Extracurricular Activities Fees Tax Credit	9.	1,658,107	1,064,670	0	2,000,000	1,225,653	1,497,124
530 Gifts and Donations	10.	2,009,610	536,346	0	1,990,047	583,663	1,962,293
535 Career & Technical Education Projects	11.	(1)	6,387	0	50,000	1,452	4,934
540 Fingerprint	12.	1,032	2,119	0	15,000	2,722	429
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	228,730	7,720	188,539	257,631	102,673	322,316
555 Textbooks	15.	67,984	7,329	0	67,984	(5)	75,318
565 Litigation Recovery	16.	131,205	9,088	0	135,467	913	139,380
570 Indirect Costs	17.	917,228	27,859	198,073	917,804	130,534	1,012,626
575 Unemployment Insurance	18.	10,388	479	0	20,000	0	10,867
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	24,181	754	0	24,152	0	24,935
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	(115,126)	1,256,203	0	1,385,973	1,546,001	(404,924)
597 Arizona Industry Credentials Incentiv	24.	0	17,341	0	65,000	17,341	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	425,602	43,657	0	425,110	20,543	448,716
660 Condemnation	27.	4,296	134	0	4,292	0	4,430
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(249,100)	3,955,283	0	7,000,000	3,845,240	(139,057)
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Servi	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.	670,487	754,115	0	1,000,000	849,461	575,141
855 Employee Insurance Program Withholdings	36.	6,742,262	9,062,820	0	8,500,000	8,145,118	7,659,964
865 State Income Tax Withholdings	37.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	125,000	125,000
Class Size Reduction	175,000	175,000
Dropout Prevention Programs	298,000	163,966
Instructional Improvement Programs	57,710	57,710
Total Expenditures (lines 1-4)	655,710	521,676
Total Expenditures from accounting data		521,676

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		0
Developmental costs		0
Instructional hardware, software, or supplies		17,341
Career exploration		0
Total Expenditures (lines 1-5)	65,000	17,341
Total Expenditures from accounting data		17,341

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
28.	28.
29.	29.
30.	30.
31.	31.
32.	32.
33.	33.
34.	34.
35.	35.
36.	36.
37.	37.

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2022	70,800,000	1.
2. Bonds issued during FY 2023	14,500,000	2.
3. Bonds retired during FY 2023	(9,025,000)	3.
4. Bonds Outstanding, June 30, 2023	76,275,000	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	1,803,846,470	Tax Rate	3.5830
b. Secondary	1,803,846,470	Tax Rate	1.5797
2. Number of Schools			22
3. Actual Days in Session			176
4. Area of School District (Square Miles)			108

(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)	89,607,889
2. Classroom Supplies (Function 1000, Object Code 6600)	5,491,044
3. Administration (Functions 2300, 2400, 2500, & 2900)	25,543,900
4. Support Services—Students (Function 2100)	13,957,156
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	48,302,929
6. Total Current Expenditures	182,902,918
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	28,695,136
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	154,207,782

**E. Other long-term debt**

1. Other Principal (object 6832)	0
2. Other Interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any <u>new</u> financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	NO

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

0

G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

0

**H. Cash and Investments held at June 30, 2023**

1. Sinking funds	9,649,075
2. Bond funds	15,159,832
3. Other funds, except for any employee retirement funds	41,145,644

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

1. Average salary of all teachers employed in FY 2023	57,069
2. Average salary of all teachers employed in FY 2022	55,407
3. Increase in average teacher salary from prior year	1,662
4. Percentage increase	0

Comments on Average Salary Calculation (Optional):

Check this box if your d

**J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)**

1. Substitute Teachers (Functions 1000 & 2213)

	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	1,998,092	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	46,199,121	826.0
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	0	0.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	0	0.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	5,486,437	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	0	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	0	
6. Other Certified Staff (All Functions)	4,563,183	

2. Classroom Teacher Base Salaries (Functions 1000 & 3300)

    a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)

    b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)

3. Classroom Teacher Performance Pay (Functions 1000 & 3300)

4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)

5. Classroom Teacher Payments Related to Additional Duties (All Functions)

6. Other Certified Staff (All Functions)

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)

No

Total Certified Salary Payments from accounting data

60,561,757

Total certified salaries do not agree with your accounting records. Please verify the amounts.

(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	1	19	14	26	15	49	48	44	65	75	117	120	110	703
2. Verbal Reasoning	1	30	39	22	35	30	12	7	13	15	22	31	29	286
3. Nonverbal Reasoning	0	8	12	26	26	27	27	16	18	23	24	22	24	253
4. Total Duplicated Enrollment (lines 1-3)	2	57	65	74	76	106	87	67	96	113	163	173	163	1,242

**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	18,107,000	16,267,873
2. Gifted Education	1,198,100	1,301,720
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	1,000,000	972,517
9. Total (lines 1-8)	20,305,100	18,542,110
10. IEP required pupil transportation costs coded within Program 400	775,000	3,422,877

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 947,865
9-12	\$ 227,987
<b>Total</b>	<b>\$ 1,175,852</b>

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	51,250
2. Federal Audit Expenditures - All Funds	6330	4,000

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

Actual Expenditures made in FY 2023 \$ 7,255,851

**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
113,234	0	0	113,234
113,546	0		113,546
0	0	0	0
0	0		0
0	0		0
0	0		0
68,041	0		68,041
0	0		0
105,225	0		105,225
400,046	0	0	400,046

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

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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	53,042,114	13,407,715	1,640,681	5,583,532	6,191,124	93,375				650,767	0	80,609,308
2000 Support Services												
2100 Students	8,533,891	2,184,485	1,549,048	301,161	169,152	15,814				427,633	0	13,181,184
2200 Instructional Staff	5,032,615	1,314,011	1,095,694	501,423	648,103	19,361				1,233	2,431	8,614,871
2300 General Administration	1,443,768	344,315	115,001	35,630	10,246	24,548	0			0	84,176	2,057,684
2400 School Administration	5,205,183	1,411,292	105,526	30,737	43,891	951				0	0	6,797,580
2500, 2900 Central Services, Other	2,588,977	712,046	1,271,580	58,090	2,923,704	186,459		0		0	3,176	7,744,032
2600 Operation and Maintenance of Plant	6,761,319	2,251,438	6,608,076	5,034,700	321,353	2,939				102	70,870	21,050,797
2700 Student Transportation	2,950,403	920,619	3,846,025	882,558	868,756	16				0		9,468,377
3000 Operation of Noninstructional Services												
3100 Food Service Operations	2,011,287	565,656	442,059	3,022,467	128,657	8,403				0	0	6,178,529
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											2,101,938	2,101,938
3400 Bookstore Operations	445,738	101,012	26,810	27,908	22,694	0				90	0	624,252
Total (lines 1-12)	88,015,295	23,212,589	16,700,500	15,478,206	11,327,680	351,866	0		0	1,079,825	2,262,591	158,428,552
From Federal Funds	11,937,072	2,838,938	1,108,664	4,711,435	6,011,224	45,822	0		0	22,919	1,639,559	28,315,633
From State and Local Sources	76,078,223	20,373,651	15,591,836	10,766,771	5,316,456	306,044	0		0	1,056,906	623,032	130,112,919
4000 Facilities Acquisition and Construction	73,655	20,708	12,765,785	0	0	0				0	415,627	13,275,775
5000 Debt Service								9,025,000	2,691,547		0	11,716,547

Total certified teachers and substitutes salaries do not agree with your accounting records. Please verify the amounts.

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)	33,328,806	1,279,895	834,323	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	7,647,041	565,570	68,778	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,405,162	89,734	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	2,975,391	52,955	77,592	0
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	842,736	9,947	4,562	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	3,063,380
7. Number of FTE-Certified Teachers	749
8. Number of FTE-Contract Teachers	11

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

1. 6410-6411 Utility Services	964,157
2. 6620-6629 Energy	4,121,259

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	373,530
2. ESEA Title IV - 21st Century Community Learning Centers	1,003,391
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	0	0
2. Program 800	0	0	0
3. Program 900	96,980	2,581,237	2,678,217
4. Total (lines 1-3)	96,980	2,581,237	2,678,217

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	12,817,319

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

1. 6340 Technical Services	62,240
2. 6432 Technology-Related Repairs and Maintenance	770,636
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	214,065
5. 6641-43 Software reported in library books, textbooks, or instructional aids	3,201,549
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	632,756
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,875,923
8. Subtotal (Lines 1-7)	8,757,169
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	4,337,368
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0

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

1. 2210 Improvement of Instruction	2,861,659
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**Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds**

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
<b>Current Expenditures from COVID-19 federal relief funds</b>												
1000 Instruction	1.	3,212,843	702,050	44,603	61,320	4,295,010	0		0	0	0	8,315,826
2100, 2200 Student Support Services	2.	1,602,809	346,735	302,921	111,041	0			0	0	0	2,363,506
2300, 2500, 2900 Other Support Services	3.	156,534	30,528	290	0	0	0	0	0	3,055	0	190,407
2400 School Administration	4.	185,383	36,513	6,035	0	0			0	0	0	227,931
2600 Operation and Maintenance of Plant	5.	275,757	53,426	258	0	0			0	0	0	329,441
2700 Student Transportation	6.	105,763	20,434	0	0	0			0	0	0	126,197
3100 Food Service Operations	7.	73,330	13,522	499	0	0			0	0	0	87,351
3200 Enterprise Operations	8.	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0			0	40,087	0	40,087
3400 Bookstore Operations	10.	8,324	1,591	0	0	0			0	0	0	9,915
Other	11.	2,968	589	3,176,869	0	0	0	0	0	0	0	3,180,426
Total (lines 1-12)	12.	5,623,711	1,205,388	3,531,475	172,361	4,295,010	0	0	0	43,142	0	14,871,087

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	172,361	172,361
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,786,647	1,786,647
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,508,364	2,508,364
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	0
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	3,180,425
2. Programs 100-630, All functions, Object 67XX	4,295,010

COVID-19 federal relief funds	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
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	3,203,910	3,121,080	52,051	290	30,489
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	13,431,829	618,419	7,371,113	4,803,915	638,382
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	29,093,690	676,760	3,684,968	10,023,236	14,708,726
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	0	0	0	0	0
6. Other COVID-19 Federal Relief Funds	619,242	0	557,323	4,346	57,573
7. Total	46,348,671	4,416,259	11,665,455	14,831,787	15,435,170

Total FY 2023 expenditures + other financing uses **14,871,087**

The amount in cell G47 should agree to the amount in cell G49

CTDS NUMBER 100210000

Avg. Daily Membership	2022	2023
Attending	11,838,3500	11,296,9220

2023 Tax Rates:	Primary	Secondary
	3.5830	1.5797

I certify that the Annual Financial Report of Amphitheater Unified School District, Pima County, for fiscal year 2023 was approved by the Governing Board on October 3, 2023, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office, telephone 520-696-5000, 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				75,123,192	68,561,752		
Special Education				20,305,100	18,542,110		
Pupil Transportation				7,699,958	8,256,178		
Desegregation				4,025,000	4,025,000		
Dropout Prevention Programs				129,412	129,412		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				514,640	514,640		
Maintenance and Operation Total	14,236,419	93,828,920	0	107,797,302	100,029,092	8,036,247	Yes
Classroom Site Funds	8,680,393	10,791,234		14,680,645	12,832,613	6,639,014	
Instructional Improvement	121,146	1,098,215		655,710	521,676	697,685	
Unrestricted Capital Outlay	3,433,570	13,900,819	0	11,969,374	4,268,768	13,065,621	Yes
Adjacent Ways	444,655	359,369	0	793,980	388,105	415,919	
Bond Building	8,658,605	0	14,675,000	9,942,925	8,173,773	15,159,832	
Other Capital Funds	4,296	134	0	4,292	0	4,430	
New School Facilities	0	0	0	0	0	0	
Federal Projects	(3,273,992)	26,217,215	(198,073)	58,187,164	28,497,063	(5,751,913)	
State Projects	601,402	1,247,231	0	1,836,740	1,109,608	739,025	
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	2,527,269	195,479	79,550	2,505,511	0	2,802,298	Yes
Food Service	3,072,999	6,664,297	0	6,000,000	6,043,185	3,694,111	
Civic Center	742,570	341,456	0	611,000	231,152	852,874	
Community School	219,878	784,753	0	136,043	807,420	197,211	
Auxiliary Operations	1,283,909	1,965,706	0	2,100,000	1,957,521	1,292,094	Yes
Extracurricular Activities Fees	1,658,107	1,064,670	0	2,000,000	1,225,653	1,497,124	
Gifts and Donations	2,435,212	580,003	0	2,415,157	604,206	2,411,009	No
Career & Technical Education Projects	(1)	6,387	0	50,000	1,452	4,934	
Fingerprint	1,032	2,119	0	15,000	2,722	429	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	228,730	7,720	188,539	257,631	102,673	322,316	Yes
Textbooks	67,984	7,329	0	67,984	(5)	75,318	
Litigation Recovery	131,205	9,088	0	135,467	913	139,380	Yes
Indirect Costs	917,228	27,859	198,073	917,804	130,534	1,012,626	Yes
Unemployment Insurance	10,388	479	0	20,000	0	10,867	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	24,181	754	0	24,152	0	24,935	
Grants and Gifts to Teachers	0	0	0	0	0	0	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	(115,126)	1,256,203	0	1,385,973	1,546,001	(404,924)	
Arizona Industry Credentials Incentive	0	17,341	0	65,000	17,341	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	6,691,243	14,680,579	0	16,000,000	11,722,747	9,649,075	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	(249,100)	3,955,283	0	7,000,000	3,845,240	(139,057)	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	670,487	754,115	0	1,000,000	849,461	575,141	
Employee Insurance Program Withholdings	6,742,262	9,062,820	0	8,500,000	8,145,118	7,659,964	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	4,292	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	16,595	166,775	0	0	153,370	30,000	
Intergovernmental Agreements	353,463	330,762	0	100,000	437,483	246,742	
OPEB	103,652	26,791	0	100,000	0	130,443	
Other Internal Service Fund	63,753	1,525,707	0	500,000	1,298,019	291,441	

**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: 0
- (3) The District's actual fund balance reserve for FY 2023 was: 0