

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/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/13/2023 contain(s) the data for the AFR described above.

Date

Superintendent Signature

Business Manager Signature

Steve Watson Superintendent (Typed Name)

602-452-4700

District Contact Employee

602-452-4700

Adrian De Alba

Telephone Number

Business Manager (Typed Name)

adrian.dealba@mcrsd.org

Email

TOTAL EXPENDITURES BY FUND

- 1. Maintenance & Operation (from page 2, line 32)
- 2. Classroom Site Funds (from page 3, line 13)
- 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)

\$ 569,789
\$ 7,380
\$ 29,424

COUNTY Maricopa

CTDS NUMBER 070199000

	Г	MAINTENANCE AND OPERATION	UNRESTRICTED CAPITAL OUTLAY	ADJACENT WAYS	BOND BUILDING	DEBT SERVICE	
FUNDS AVAILABLE		FUND 001	FUND 610	FUND 620	FUND 630	FUND 700 (4)	
	F	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
Beginning Fund Balance (1)	1.	176,280	12,439	0	0		
REVENUES							
<u>1000 Local</u>	_						
1110 Property Taxes	2.	0	0	0		0 2.	
1140 Penalties and Interest on Taxes	3.	0				3.	
1280 Revenue in Lieu of Taxes	4.	0	0	0		0 4.	
1311 Tuition from Individuals Excluding Summer School	5.	0	0			0 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.	(47,674)	0	0	0	0 18.	
Other (Specify) (2) 1980, 1990	19.	3,911	0	0	0	0 19.	
Subtotal (lines 2-19)	20.	(43,763)	0	0	0	0 20.	
2000 County		(10,100)					
2110 County School Fund	21.	0	0			21.	
2120 County Equalization Assistance	22.	1,215	54			22.	
2210 Special County School Reserve Fund	23.	0	0			23.	
Other (Specify)	23.	0	0			23.	
Subtotal (lines 21-24)	25.	1,215	54			25.	
000 State	23.	1,215	54			25.	
3100 Unrestricted	26.	11,207	0			26.	
3110 State Equalization Assistance	20.	682,083	30,269			20.	
3120 Additional State Aid	27. 28.	002,003	0			27.	
	28.	0	0			0 29.	
	30.	693,291	30,269			0 30.	
Subtotal (lines 26-29)	30.	093,291	50,209			0 30.	•
4100 Uncertained Revenue Received Directly from the Endered Government	21	۸				21	
4100 Unrestricted Revenue Received Directly from the Federal Government	31. 32.	0				31.	•
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0				_	
4700 Deren Der im 1 for de Federal Comment der et Oder Leter die te	22	^				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.	•
	F			-	-		
otal Fund Revenue (lines 20, 25, 30, and 37)	38.	650,743	30,323	0	0	0 38.	
5100 Issuance of Bonds	39.				0	0 39.	
5200 Fund Transfers-In	40.	0	0	0	0		
Other (Specify)	41.	0	0	0	0	0 41.	
OTAL FUNDS AVAILABLE (lines 1 and 38 through 41)	42.	827,023	42,762	0	0	0 42.	
otal Expenditures	43.	569,789	29,424	0	0	0 43.	
6900 Other Financing Uses and Other Items Including Transfers-Out	44.	0	0	0	0	0 44.	
FOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)	45.	569,789	29,424	0	0	0 45.	
ENDING FUND BALANCE (line 42 minus line 45) (3) Rev. 9/23 Arizona Department of Education and Auditor General	46.	257,234	13,338		0	0 46.	

The Maintenance and Operation Fund beginning fund balance includes the revolvin account cash balance of 0 at 7/1/22.

The Government Property Lease Excise Tax revenue included on line 19 is 3,911

B) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of <u>0 at 6/30/23.</u>

4) Debt Service Fund, interest expenditures amount: 0

COUNTY Maricopa

CTDS NUMBER

070199000

		1	Employee	Purchased Services				Totals		% Increase/
Expenditures		Salaries 6100	Benefits 6200	6300, 6400, 6500	Supplies 6,600	Other 6,800	Budget	Actual	Prior Year Actual	Decrease in Actual
100 Regular Education										
1000 Instruction	1.	6,201	3,544	10,500	3,368	2,479	1,871,671	26,092	1,657,687	-98.4%
2000 Support Services										
2100 Students	2.	0	0	560	347	0	121,700	907	193,280	-99.5%
2200 Instructional Staff	3.	0	1,112	70,832	0	0	93,800	71,944	4,689	1434.3%
2300 General Administration	4.	74,887	23,205	31,609	785	2,081	395,332	132,567	319,193	-58.5%
2400 School Administration	5.	0	0	2,885	0	0	11,500	2,885	20,856	-86.2%
2500 Central Services	6.	29	9,097	29,766	1,891	1,660	221,627	42,443	426,988	-90.1%
2600 Operation & Maintenance of Plant	7.	0	0	155,197	77,346	470	289,897	233,013	237,510	-1.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	7,068	0	95	10,100	7,163	0	
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	81,117	36,958	308,417	83,737	6,785	3,015,627	517,014	2,860,203	-81.9%
200 and 300 Special Education		,	,	,	,	,	, ,	,	, ,	
1000 Instruction	15.	11,558	8,044	0	0	0	14,800	19,602	4,378	347.7%
2000 Support Services	F	,	,				,	,	,	
2100 Students	16.	23,277	8,779	0	0	0	15,000	32,056	610	5155.1%
2200 Instructional Staff	17.	0	0	0	0	0	1,375	0	0	0.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	370	0	0	600	370	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.	34,835	16,823	370	0	0	31,775	52,028	4,988	943.1%
400 Pupil Transportation	25.	0	0	747	0	0	2,000	747	200,253	-99.6%
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		-	-		-	-				1
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	20	0	0		0			0		0.00/
	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	÷	0	0	Ŷ	0	0	Ŧ	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	115,952	53,781	309,534	83,737	6,785	3,049,402	569,789	3,065,444	-81.4%

COUNTY Maricopa

CTDS NUMBER 070199000

CLASSROOM SITE FUND-REVENUES, EXPENDITURES, AND FUND BALANCES

		Beginning							Debt Service		Total Expenditures		% Increase/ Decrease in	Ending
		Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	and Miscellaneous 6800	Budget	Actual	Prior Year Actual	Actual	Fund Balance
Classroom Site Fund 010														
Revenues														
CSF Revenue	1.		141,029											
Interest Income and Other Revenues	2.		26,029											
Total Revenues (lines 1 and 2)	3.		167,058											
Expenditures														
1000 Instruction	4.			6,001	1,379	0	0	0	0	1,094,609	7,380	50,390	-85.4%	
2100 Support Services - Students	5.			0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.			0	0	0	0		0	0	0	0	0.0%	
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.			6,001	1,379	0	0	0	0	1,094,609	7,380	50,390	-85.4%	
Total Classroom Site Fund	13.	1,396,573	167,058	6,001	1,379	0	0	0	0	1,094,609	7,380	50,390	-85.4%	1,556,251

COUNTY Maricopa

CTDS NUMBER

070199000

UNRESTRICTED CAPITAL OUTLAY (610) FUND-EXPENDITURES

			Library Books,	Short-term						Totals		%
			Textbooks, &	Noninstructional		Redemption of	Interest	All Other				Increase/
Expenditures	R	Rentals	Instructional Aids	Software Subscription	Property	Principal	6841, 6842, 6843,	Object Codes	Budget	Actual	Prior Year Actual	Decrease
	(6440	6641-6643	6655	6700	6831, 6832, 6833	6850	(excluding 6900)				in 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.	0	0		3,000			0	113,307	3,000	14,416	-79.2%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	0	2,760			0	5,525	2,760	5,521	-50.0%
2300, 2400, 2500, 2900 Administration	4.	0		0	16,633		0	0	22,758	16,633	2,554	551.3%
2600 Operation & Maintenance of Plant	5.	0		0	0			0	0	0	63,187	-100.0%
2700 Student Transportation	6.	0		0	0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	497	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			0	0	0	0	0.0%
5000 Debt Service	9.					7,031	0		0	7,031	0	
Total Unrestricted Capital Outlay Fund (lines 2-9) 1	0.	0	0	0	22,393	7,031	0	0	141,590	29,424	86,175	-65.9%

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

0 Actual

Budget

0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED C Fund		BOND BUI Fund 6		NEW SCHOOL Fund		ADJACEN Fund	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	141,590	29,425	0	0	0	0	0	0 1
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0 2
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0 3
6450 Construction Services	4.	0	0	0	0	0	0	0	0 4
6655 Short-term Noninstructional Software Subscription	5.		0		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.	59,305	4,456	0	0	0	0	0	0 8
673X Vehicles	9.	0	0	0	0	0	0	0	0 9
673X Technology-Related Hardware and Software	10.	82,285	17,937	0	0	0	0	0	0 1
6831, 6832, 6833 Redemption of Principal	11.	0	7,031	0	0	0	0	0	0 1
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0 1
Total (lines 2-12)	13.	141,590	29,424	0	0	0	0	0	0 1
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	0	0	0	0			0	0 1
New Construction	15.	0	0	0	0	0	0	0	0 1
Other	16.	141,590	29,424	0	0	0	0	0	0 1
Total (lines 14-16)	17.	141,590	29,424	0	0	0	0	0	0 1

Funds 610, 630, 695, and 620

1. New construction cost per square foot

2. Land acquisition costs

CAPITAL ASSETS AS JUNE 30, 2023	OF	
Land and Improvements	0	1.
Buildings and Improvements	6,414,015	2.
Furniture, Equipment, Vehicles,		
and Technology	184,220	3.
Construction in Progress	0	4.
Total	6,598,235	5.

CTDS NUMBER 070199000

FEDERAL AND STATE PROJECTS

				NET OTHER FINANCING						OTHER FINANCING	OTHER FINANCING
		BEGINNING		SOURCES AND USES			ENDING FUND	GENERAL		SOURCES INCLUDING	USES INCLUDING
	FU	JND BALANCE	REVENUES	INCLUDING TRANSFERS (1)	EXPENDI	TURES	BALANCE	FUND		TRANSFERS-IN	TRANSFERS-OUT
EDERAL PROJECTS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL			5000(1)	6900(1)
00-130 ESEA Title I - Helping Disadvantaged Children	1.	(297,656)	608,759	0	959,980	308,621	2,482		1. 1	. 0	
40-150 ESEA Title II - Prof. Development and Technology	2.	(8,123)	20,068	0	25,303	11,505	440		2. 2	. 0	
60 ESEA Title IV - 21st Century Schools	3.	0	14,182	0	56,136	15,382	(1,200)		3. 3	. 0	
70-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0		4. 4	. 0	
90 ESEA Title III - Limited English & Immigrant Students	5.	113	0	0	0	0	113		5. 5	. 0	
00 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0		6. 6	. 0	
10 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0		7. 7	. 0	
20 IDEA Part B	8.	(17,647)	168,378	0	281,409	151,755	(1,024)		8. 8	. 0	
30 Johnson-O'Malley	9.	0	0	0	0	0	0		9. 9	. 0	
40 Workforce Investment Act	10.	0	0	0	0	0	0		10. 10	. 0	
50 AEA-Adult Education	11.	0	0	0	0	0	0		11. 11	. 0	
60-270 Vocational Education - Basic Grants	12.	0	0	0	0	0	0		12. 12	. 0	
80 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0		13. 13	. 0	
90 Medicaid Reimbursement	14.	0	0	0	0	0	0	No	14. 14	. 0	
49 National Forest Fees	15.	0	0	0	0	0	0	No	15. 15	. 0	
53 Taylor Grazing Fees	16.	0	0	0	0	0	0	No	16. 16	. 0	
74 E-Rate	17.	(362,554)	64,412	0	0	0	(298,142)		17. 17	. 0	
78 Impact Aid	18.	0	0	0	0	0	0	Yes	18. 18	. 0	
00-399 Other Federal Projects	19.	(1,394,123)	1,265,340	0	3,909,020	1,314,758	(1,443,541)	No	19. 19	. 0	
99 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0		20. 20	. 0	
otal Federal Project Funds (lines 1-20)	21.	(2,079,990)	2,141,139	0	5,231,848	1,802,021	(1,740,872)		21.		
otal COVID-19 Federal Relief Funds included in lines above	22	(1,344,571)	1,272,790	0		1,315,868	(1.387.649)		22 22	0	

STATE PROJECTS

<u></u>									
400 Vocational Education	23.	0	0	0	0	0	0		23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0		24
420 Ext. School Yr Pupils with Disabilities	25.	0	0	0	0	0	0		25.
425 Adult Basic Education	26.	0	0	0	0	0	0		26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0		27.
435 Academic Contests	28.	0	0	0	0	0	0		28.
450 Gifted Education	29.	0	0	0	0	0	0		29.
456 College Credit Exam Incentives	30.	0	0	0	0	0	0		30.
457 Results-based Funding	31.	0	0	0	0	0	0		31.
460 Environmental Special Plate	32.	0	0	0	0	0	0		32.
465-499 Other State Projects	33.	6,023	202,864	0	202,000	20,500	188,387	No	33.
Total State Project Funds (lines 23-33)	34.	6,023	202,864	0	202,000	20,500	188,387		34.
Total Federal and State Projects (lines 21 and 34)	35.	(2,073,967)	2,344,003	0	5,433,848	1,822,521	(1,552,485)		35.

	SOURCES (2)	USES (2)	T
23.	0	0	2
24	0	0	2
25.	0	0	2
26.	0	0	2
27.	0	0	2
28.	0	0	2
29.	0	0	2
30.	0	0	3
31.	0	0	3
32.	0	0	3
33.	0	0	3

(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			ENDING FUND
		FUND BALANCE	REVENUES	INCLUDING TRANSFERS	EXPENDI	TURES	BALANCE
OTHER FUNDS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1.	116,470	13,764		123,000	0	130,234
050 County, City, and Town Grants	2.	0	0	0	0	7,781	(7,781
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.	0	239,920	7,577,424	7,762,000	6,414,015	1,403,329
515 Civic Center	6.	670	4	0	0	0	674
520 Community School	7.	0	0	0	0	0	0
525 Auxiliary Operations	8.	1,029	535	0	2,034	0	1,564
526 Extracurricular Activities Fees Tax Credit	9.	(1,441)	12,400	0	0	1,056	9,903
530 Gifts and Donations	10.	156,161	271,857	0	316,616	45,735	382,283
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	0	0	0	0	0	0
55 Textbooks	15.	0	0	0	0	0	0
65 Litigation Recovery	16.	521	7	0	0	0	528
70 Indirect Costs	17.	93,005	(2,016)	0	90,000	70,254	20,735
75 Unemployment Insurance	18.	0	0	0	0	0	0
i80 Teacherage	19.	0	0	0	0	0	0
85 Insurance Refund	20.	25,471	335	0	0	0	25,806
90 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
95 Advertisement	22.	0	0	0	0	0	0
96 Career Technical Education	23.	0	0	0	0	0	0
97 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
39 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
50 Gifts and Donations—Capital	26.	0	0	0	0	0	0
60 Condemnation	27.	0	0	0	0	0	0
65 Energy and Water Savings	28.	0	0	0	0	0	0
86 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
91 Building Renewal Grant	30.	0	0	0	0	0	0
95 New School Facilities	31.	0	0		0	0	0
20 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
50 Permanent Funds	33.	0	0	0	0	0	0
00-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
50 Student Activities	35.	2,855	52		0	0	2,907
55 Employee Insurance Program Withholdings	36.	2,651	78	0	0	0	2,729
65 State Income Tax Withholdings	37.	0	0	0	0	0	0

|--|

Instructional Improvement Fund 020	BUDG	ET	ACTUAL
Expenditures			
Teacher Compensation Increases	61	,500	0
Class Size Reduction		0	0
Dropout Prevention Programs	61	,500	0
Instructional Improvement Programs		0	0
Total Expenditures (lines 1-4)	123	,000	0
Total Expenditures from accounting data			0

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

	OTHER FINANCING	OTHER FINANCING	т
	SOURCES INCLUDING	USES INCLUDING	
	SOURCES INCLUDING	USES INCLUDING	
	TRANSFERS-IN	TRANSFERS-OUT	
	5000	6900	
1.			1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	7,577,424	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.
21.	0	0	21.
22.	0	0	22.
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26. 27.	0	0	26. 27.
27.	0	0	27. 28.
28. 29.	0	0	28. 29.
29. 30.	0	0	29. 30.
30. 31.	0	0	31.
32.	0	0	32.
33.	0	0	33.
34.	0	0	34.
35.	0	0	35.
36.	0	0	36.
37.	0	0	37.
57.	0	0	1 57.

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL	Į
Expenditures			7
Teacher instructional costs and professional development		0	1
Student certification, credentialing, or			Τ
licensure costs		0	1
Developmental costs		0	1
Instructional hardware, software, or supplies		0	1
Career exploration		0	7
Total Expenditures (lines 1-5)	0	0)
Total Expenditures from accounting data		0	1

DISTRICT NAME Maricopa County Regional School District COUNTY Maricopa CTDS NUMBER 070199000 A. Bonds and Short-term Debt F. Total salaries and benefits expenditures related to an agreement with Department 1. Bonds Outstanding, July 1, 2022 of Labor to settle a decision based on the Fair Labor Standards Act 0 0 2. Bonds issued during FY 2023 3. Bonds retired during FY 2023 0 4. Bonds Outstanding, June 30, 2023 0 G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) 0 5. Short-term Debt Outstanding, July 1, 2022 6. Short-term Debt Outstanding, June 30, 2023 H. Cash and Investments held at June 30, 2023 B. District Assessed Valuation and Other District Information 1. Sinking funds 0 1. FY 2023 Assessed Valuations and Tax Rates 2. Bond funds 0 a. Primary 3. Other funds, except for any employee retirement funds Tax Rate 0.0000 0 b. Secondary Tax Rate 0.0000 0 2. Number of Schools 3. Actual Days in Session 182 I. Average Teacher Salary (A.R.S. §15-903.E) 9,224 4. Area of School District (Square Miles) 1. Average salary of all teachers employed in FY 2023 67,179 (Report this WHETHER OR NOT district changed boundaries in FY 2023) 2. Average salary of all teachers employed in FY 2022 Check this box if your d 80,000 C. County Approved Liabilities incurred in excess of 3. Increase in average teacher salary from prior year Unrestricted (12, 821)district budget (A.R.S. §15-907) M & O Capital Outlay 4. Percentage increase -16.0% Comments on Average Salary Calculation (Optional): 1. Destruction or damage 2. Excessive/unexpected legal expenses 3. Mitigation or removal of health or safety hazard 0 D. Current Expenditures by Category 1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount) 544,630 2. Classroom Supplies (Function 1000, Object Code 6600) 30,980 334,082 3. Administration (Functions 2300, 2400, 2500, & 2900) 4. Support Services-Students (Function 2100) 219,776 J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575) Salaries FTE 5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 1. Substitute Teachers (Functions 1000 & 2213) 0 2. Classroom Teacher Base Salaries (Functions 1000 & 3300) 268,717 3100. & 3400) 665,521 4.0 1,794,989 a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E) 21,51 1.0 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) 1,431,864 b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E) 247,200 3.0 8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds) 363.125 3. Classroom Teacher Performance Pay (Functions 1000 & 3300) 3.000 4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300) 2,250 E. Other long-term debt 5. Classroom Teacher Payments Related to Additional Duties (All Functions) 22,598 6. Other Certified Staff (All Functions) 226.32 1. Other Principal (object 6832) 7.031 2. Other Interest (object 6842) 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 3. Instructional software subscriptions (more than 12 months) Principal (object 6833) 0 two methods: 4. Instructional software subscriptions (more than 12 months) Interest (object 6843) a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No) 5. Did the district enter into any <u>new</u> financed purchase agreements or more than 12-month lease No b. Making payments in addition to their base salary? (Yes or No) No agreements or software subscriptions during the fiscal year? (Yes or No)

Total Certified Salary Payments from accounting data

(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.

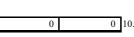
522,886

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

Areas of Identification [A.R.S. §15-203(A)(15)]							GR	ADE						
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0 1.
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0 2.
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0 3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0 4.

(A.R.S. § 15-761)	PROGRAM	PROGRAM
	200 & 300	200 & 300
	BUDGET	ACTUAL
1. Total All Disability Classifications	31,775	52,028
2. Gifted Education	0	0
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)	0	0
9. Total (lines 1-8)	31,775	52,028

10. IEP required pupil transportation costs coded within Program 400



C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR

GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for	or all	Gifted	Programs:	
	IZ O	¢	(•

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

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund	6350
2. Federal Audit Expenditures - All Funds	6330

	BUDGET	ACTUAL	
350	24,500	22,000	1.
30	0	8,112	2.

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

Actual Expenditures made in FY 2023

\$ 0

F. TUITION

Type 03 Districts Only	Operations	Ca
1. Tuition to Other Arizona Districts		
for high school students only (objects 6561 & 6565)	0	
2. Tuition to Other Arizona Districts		
for all other students (objects 6561)	0	
3. Tuition to Out-of-State Districts		
for high school students only (objects 6562 & 6565)	0	
4. Tuition to Out-of-State Districts		
for all other students (objects 6562)	0	
Non-Type 03 Districts		
5. Tuition to Other Arizona Districts (object 6561)	0	
6. Tuition to Out-of-State Districts (object 6562)	0	
All Districts		
7. Tuition to Private Schools (object 6563)	0	
8. Tuition to Ed Services\Coops\IGAs (object 6564)	0	
9. Tuition Other (object 6569) (1)	0	
10. Total (lines 1-9)	0	

Tuition Expenditures				
Operations	Capital	Debt	Total	
0	0	0	0	
0	0		0	
0	0	0	0	
0	0		0	

0	0	0	5.
0	0	0	6.

7.	0		0	0
8.	0		0	0
9.	0		0	0
10.	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.

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

						Pr	ograms 100-630					Programs 700-900	
	Ī			Purchased				Judgments			Miscellaneous and		
			Employee	Services				Against a	Redemption of	Interest	Charges for	All	
Funds 001-799 (excluding 575)		Salaries	Benefits	6300, 6400,	Supplies	Property	Dues and Fees	District	Principal	6841, 6842,	District Services	Object Codes	Total
		6100	6200	6500	6600	6700	6810	6820	6831, 6832, 6833	6843, 6850	6885, 6890	(excluding 6900)	
1000 Instruction	1.	391,633	125,142	25,375	30,980	30,355	2,479				0	0	605,964
2000 Support Services	ſ												
2100 Students	2.	121,643	48,843	49,290	347	4,493	0				0	0	224,616
2200 Instructional Staff	3.	5,500	1,198	100,201	0	0	0				0	0	106,899
2300 General Administration	4.	210,593	64,063	38,171	5,378	4,456	2,900	0			0	0	325,561
2400 School Administration	5.	38,411	17,918	2,885	0	0	0				0	0	59,214
2500, 2900 Central Services, Other	6.	128,925	46,079	80,844	1,891	21,618	41,246			20	26,572	0	347,195
2600 Operation and Maintenance of Plant	7.	76,982	35,945	667,233	77,346	0	470				0	0	857,976
2700 Student Transportation	8.	0	0	11,352	0	0	0				0		11,352
3000 Operation of Noninstructional Services	ſ												
3100 Food Service Operations	9.	0	0	28,860	0	0	0				0	0	28,860
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11.											1,064	1,064
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	973,687	339,188	1,004,211	115,942	60,922	47,095	0		20	26,572	1,064	2,568,701
From Federal Funds	14.	840,728	281,731	660,421	7,432	27,502	0	0		0	0	0	1,817,814
From State and Local Sources	15.	132,959	57,457	343,790	108,510	33,420	47,095	0		20	26,572	1,064	750,887
4000 Facilities Acquisition and Construction	16.	0	0	0	0	6,414,015	0				0	0	6,414,015
5000 Debt Service	17.								7,031	0		0	7,031

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

		Certified		Contract	
	Certified Teachers	Substitutes	Contract Teachers	Substitutes	
	(in Object 6100)	(in Object 6100)	(in Object 6300)	(in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	290,365	0	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	6,200	0	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	0	6.
7. Number of FTE-Certified Teachers	0	7.
8. Number of FTE-Contract Teachers	0	8.

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

1. 6410-6411 Utility Services	6,879	1.
2. 6620-6629 Energy	66,959	2.

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	15,382	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6,700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	0	0	0

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1, 6710 Land and Improvements	0.1
	0 1
2. 6720 Buildings and Improvements	6,414,015 2
3. 6731-39 Equipment	0 3
4. Total (lines 1-3)	6,414,015 4
5. 6450 Construction	0 5

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

1. 6340 Technical Services	56,655
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	70,243
5. 6641-43 Software reported in library books, texbooks, or instructional aids	9,226
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	1,535
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	56,465
8. Subtotal (Lines 1-7)	194,124
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	7,031
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	48,725 1.

CTDS NUMBER 070199000

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

						I	rograms 100-630					Programs 700-900	
		Salaries	Employee Benefits	Purchased Services 6300, 6400,	Supplies	Property	Dues and Fees	Judgments Against a District	Interest on Short Term Debt	Miscellaneous	Other	All Object Codes	Total
Current Expenditures from COVID-19 federal relief funds		6100	6200	6500	6600	6700	6810	6820	6850	6890	6800	(excluding 6900)	
1000 Instruction	1.	186,755	56,699	0	3,580	11,620	0			0		0 0	258,654
2100, 2200 Student Support Services	2.	98,366	40,064	0	0	0	0			0		0 0	138,430
2300, 2500, 2900 Other Support Services	3.	180,112	52,039	46,431	0	9,441	0	0	0	0		0 0	288,023
2400 School Administration	4.	0	0	0	0	0	0			0		0 0	(
2600 Operation and Maintenance of Plant	5.	76,982	35,945	509,955	0	0	0			0		0 0	622,882
2700 Student Transportation	6.	0	0	7,878	0	0	0			0		0 0	7,878
3100 Food Service Operations	7.	0	0	0	0	0	0			0		0 0	(
3200 Enterprise Operations	8.	0	0	0	0	0	0			0		0 0	(
3300 Community Services Operations	9.	0	0	0	0	0	0					0 0	(
3400 Bookstore Operations	10.	0	0	0	0	0	0			0		0 0	(
Other	11.	0	0	0	0	0	0	0	0	0		0 0	(
Total (lines 1-12)	12.	542,215	184,747	564,264	3,580	21,061	0	0	0	0		0 0	1,315,867

г

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	46,431	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)	21,061	11,620
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	9,226	9,226
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	7,031	
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	21,061

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)	337,899	337,548	351	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	1,314,263	240,947	483,748	525,591	63,977
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	2,745,416	199,758	616,757	782,826	1,146,075
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	36,306	36,306	0	0	0
6. Other COVID-19 Federal Relief Funds	7,450	0	0	7,450	0
7. Total	4,441,334	814,559	1,100,856	1,315,867	1,210,052

Total FY 2023 expenditures + other financing uses 1,315,867

I certify that the Annual Financial Report of M	Iaricopa County Regional	School District, Maricop	a	Avg. Daily Membership	2022	2023	
County, for fiscal year 2023 was approved by				Attending	136.2310	73.0000	
complete Annual Financial Report may be revi	, ,	n De Alba at the District	Office,				
telephone 602-4524700, during normal busin	ess hours.			2023 Tax Rates:	Primary	Secondary	
				_	0.0000	0.0000	
Rev. 9/23 Arizona Department of Education and	nd Auditor General	President of the	Governing Board				
	Designing		Net Other Financing Sources and Uses			Ending	
	Beginning					Ending	
Fund/Program	Fund Balance	Revenues	Including Transfers	Budgeted Expenditures	Actual Expenditures	Fund Balance	Ge
Regular Education				3,015,627	517,014		
Special Education				31,775	52,028		
Pupil Transportation				2,000	747		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Maintenance and Operation Total	176,280	650,743	0	3,049,402	569,789	257,234	
Classroom Site Funds	1,396,573	167,058		1,094,609	7,380	1,556,251	
Instructional Improvement	116,470	13,764		123,000	0	130,234	
Unrestricted Capital Outlay	12,439	30,323	0	141,590	29,424	13,338	
Adjacent Ways	0	0	0	0	0	0	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	0	0	0	0	0	0	
New School Facilities	0	0		0	0	0	
Federal Projects	(2,079,990)	2,141,139	0	+,=+-,++	1,802,021	(1,740,872)	
State Projects	6,023	202,864	0	202,000	20,500	188,387	
County, City, and Town Grants	0	0	0	0	7,781	(7,781)	
English Language Learner	0	0	0	0	0	0	

2.016)

12,400

271.857

239,920

15.822

7.577.424

2.855

2.651

93.005

25,471

1,029

(1.441)

156,161

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 2023.
- (2) The District's targeted fund balance reserve for FY 2023 was:

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

Compensatory Instruction

School Plant Fund

Community School

Auxiliary Operations

Gifts and Donations

Insurance Proceeds

Litigation Recovery

Unemployment Insurance

Grants and Gifts to Teachers

Career Technical Education

Building Renewal Grant

Student Activities

Other Funds

Permanent Fund

Enterprise Funds

Self-Insurance

OPEB

Arizona Industry Credentials Incentive

Impact Aid Revenue Bond Building

Emergency Deficiencies Correction

Impact Aid Rev. Bond Debt Service

State Income Tax Withholdings

Trust and Custodial Funds

Intergovernmental Agreements

Other Internal Service Fund

Employee Insurance Program Withholdings

Extracurricular Activities Fees

Career & Technical Education Projects

Food Service

Civic Center

Fingerprint

Textbooks

School Opening

Indirect Costs

Advertisement

Debt Service

Teacherage Insurance Refund

10/13/2023	3:13 PM	

90,000

2,034

316,616

7,762,000

20,000

70,254

1.056

45,735

6.414.015

21,792

CTDS NUMBER

General Fund

Yes

Yes

Yes

Yes

Yes

No

Yes

Yes

Yes

No

No

No

No

1,564

9,903

382,283

2.907

2,729

20,735

25,806

1.403.329

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)

					Purchased				Total Exp	enditures
Revenue Object Codes/Expenditure Function Codes		Actual	Salaries	Employee Benefits	Services 6300, 6400,	Supplies	Property	Other	Budget	Actual
		Revenues	6100	6200	6500	6600	6700	6800	8	
English Language Learner Fund 071										
Revenues										
3200 Restricted Revenue from State Sources	1.	0								
Investment Income and Other Revenues	2.	0								
Total Revenues (lines 1 and 2)	3.	0								
Expenditures										
1000 Instruction	4.		0	0	0	0	0	0	0	0
2000 Support Services										
2100 Students	5.		0	0	0	0	0	0	0	0
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0
2300 General Administration	7.		0	0	0	0	0	0	0	0
2400 School Administration	8.		0	0	0	0	0	0	0	0
2500 Central Services	9.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0
2700 Student Transportation	11.		0	0	0	0	0	0	0	0
2900 Other	12.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	0
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted Revenue from State Sources	14.	0								
Investment Income and Other Revenues	15.	0								
Total Revenues (lines 14 and 15)	16.	0								
Expenditures										
1000 Instruction	17.		0	0	0	0	0	0	0	0
2000 Support Services										
2100 Students	18.		0	0	0	0	0	0	0	0
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0
2300 General Administration	20.		0	0	0	0	0	0	0	0
2400 School Administration	21.		0	0	0	0	0	0	0	0
2500 Central Services	22.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0
2700 Student Transportation	24.		0	0	0	0	0	0	0	0
2900 Other	25.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0

COUNTY Maricopa

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*	r -		Capital Proj	ects Fund	r		Special Revenue Funds						
		Unrestricted Capital		Unrestricted Capital											
		Outlay Fund (if included in the		Outlay Fund (if not					Federal and State						
	Maintenance and			included in the General			Other capital projects			Other special revenue					
	Operations Fund	General Fund)	the General Fund	Fund)	Bond Building Funds	Adjacent Ways Fund	funds	Classroom Site Fund	Grants	funds	Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
Prior year ending fund balance															
 Ending fund balance reported in FY 2022 AFR 	176,280	12,439	250,716	0	0	0	0	1,396,573	(2,073,967	144,025	0	0	0	0	(93,934)
Current year ending fund balance															
 Total FY 2023 ending fund balance 	257,234	13,338	1,808,439	0	0	0	0	1,556,251	(1,552,485)	155,773	0	0	0	0	2,238,550
FY 2023 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	(1,552,485)	0	0	0	0	0	(1,552,485)
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0		0		0		0	0						0
3.c Planned to be spent in FY 2024 to support budgeted spending	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.d Maintained for debt retirement <u>after</u> FY 2024										0	0	0	0	0	0
3.e Maintained for capital projects after FY 2024		0	0	0	0	0	0	0	0	0		0	0	0	0
3.f Maintained for retirement contributions after FY2024	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	0
3.h Maintained for future financial stability	257,234	13,338	1,808,439	0	0	0	0	1,556,251	0	161,743		0	0	0	3,797,005
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	257,234	13,338	1,808,439	0	0	0	0	1,556,251	(1,552,485)	Must equal line 2	0	0	0	0	Must equal line 2

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

	und balance policy				District establishes a targeted fund balance reserve level?	Governing Board policy number (indicate "N/A" if no policy exists):	
1.	Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).	District is working to main	ttain each year? (Yes or No	in cell F28) If the District	No	N/A	
If գւ	estion 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	s FY 2023 targeted fund b	alance reserve levels:				
3.	What funds are included in the District's targeted fund balance reserve?						
	What, if any, Section A, line 3 fund balance purposes are excluded from the District's targeted fund balance reserve?						
		Percentage		Fa	ctor		Additional Information
5.	If the targeted fund balance amount was determined by applying a percentage to a set factor, identify that percentage and factor:		of the Districts'				
			Targeted fund balance reserve amount	Actual fund balance reserve amount			
6.	Indicate the total targeted fund balance reserve and actual fund balance reserve amounts for the end of FY 2023.						
	Netricts chould resonand to ouestion 7 The District plans to take the following actions related to its ending fund balance in FY 2024 and thereafter:						
	review fund balances to potentially designate a percentage of funds for specific purposes.						

Pε

Paj

This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G by pink or purple highlighting and must be corrected, before submitting the AFR, as described below.

Amounts identified in pink highlighted cells will materially misstate the amounts reported on the respective pages. Districts with amounts shown in pink-shaded cells will need to make journal entries in their accounting records to bring total miscoded amounts for the fund or page, as applicable, below the respective threshold amount shown in Column J.

Amounts identified in purple highlighted cells should not be coded to the fund or object used, as applicable. Districts with amounts shown in purple-shaded cells will need to make journal entries in their accounting records to correct the fund or object code, as applicable, for each line.

After corrections have been made in the accounting records, districts should upload the corrected version of their accounting records into the Accounting Data tab. Districts may use a new copy of the AFR file or should follow step 18 in the "Checking and copying your data to the AFR file" section of the Data Uploading Instructions (linked below).

Data Uploading Instructions

USFR Chart of Accounts

ssue	Fund	Program	Function	Object	Identified Miscoding Amount
ederal revenues are not allowed in Fund 610	610	riogram	Tuiction	4000-4999	\$0 1
ounty revenues are not allowed in Fund 620	620			2000-2999	\$0 2
ate revenues are not allowed in Fund 620	620			3000-3999	\$0_3
deral revenues are not allowed in Fund 620	620			4000-4999	\$0 4
ounty revenues are not allowed in Fund 630	630			2000-2999	\$0 5
ate revenues are not allowed in Fund 630	630			3000-3999	\$0 6
deral revenues are not allowed in Fund 630	630			4000-4999	\$0 7
ounty revenues are not allowed in Fund 700	700			2000-2999	\$0 8
faintenance and Operations Fund corrections needed for accu	rate reporting on Page 2				
sue	Fund	Program	Function	Object	Identified Miscoding Amount
o not use Program codes 000-099	001	000-099		6100-6899	\$0 9
penditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0
		500-510, 520-529, 540-549,			
xpenditures coded to unallowable 500 range programs	001	560-599		6100-6899	\$0 1
xpenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0
unction 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0
unction 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0 1
	001 on Page 3			6700-6799	\$0]
Classroom Site Fund corrections needed for accurate reporting		Program	Function	6700-6799 Object	\$0] Identified Miscoding Amount
Classroom Site Fund corrections needed for accurate reporting	on Page 3	Program	Function	Object	
Classroom Site Fund corrections needed for accurate reporting	on Page 3	Program	Function	Object 1000-1499, 1600-1979,	Identified Miscoding Amount
Classroom Site Fund corrections needed for accurate reporting	on Page 3	Program	Function	Object	
Classroom Site Fund corrections needed for accurate reporting ssue 'nallowable revenues coded to Fund 010	on Page 3 Fund 010	Program		Object 1000-1499, 1600-1979, 2000-2999, 4000-4999	Identified Miscoding Amount
Ilassroom Site Fund corrections needed for accurate reporting sue nallowable revenues coded to Fund 010 unction 2300 should only be coded to object 652X	on Page 3 Fund 010 010	Program	2300	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800	Identified Miscoding Amount S0 1 S0 1
Classroom Site Fund corrections needed for accurate reporting ssue Inallowable revenues coded to Fund 010 unction 2300 should only be coded to object 652X byect 6100 should not be coded to Function codes 2300-3200 and 3400-5000	on Page 3 Fund 010 010 010 010 010 010 010 010	Program	2300 2300-3200, 3400-5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100	Identified Miscoding Amount S0 1 S0 1 S0 1
Classroom Site Fund corrections needed for accurate reporting sue nallowable revenues coded to Fund 010 unction 2300 should only be coded to object 652X bject 6100 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be code for function codes 2300-3200 and 3400	on Page 3 Fund 010 010	Program	2300	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800	Identified Miscoding Amount S0 1 S0 1
Classroom Site Fund corrections needed for accurate reporting Issue Unallowable revenues coded to Fund 010 Function 2300 should only be coded to object 652X Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000 Object 6302/M00.6500 should not be coded to Function codes 2400-3200 and 3400-3000 Object 6302.040.05500 should not be coded to Function codes 2400-3200 and 3400-	on Page 3 Fund 010 010 010 010 010 010 010 0	Program	2300 2300-3200, 3400-5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100	Identified Miscoding Amount S0 1 S0 1 S0 1
Classroom Site Fund corrections needed for accurate reporting Issue Unallowable revenues coded to Fund 010 Function 2300 should only be coded to object 652X Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000 Object 62030,6400,6500 should not be coded to Function codes 2300-3200 and 3400-5000 Object 6300,6400,6500 should not be coded to Function codes 2400-3200 and 3400- 5000	on Page 3 Fund 010 010 010 010 010 010 010 0	Program	2300 2300-3200, 3400-5000 2300-3200, 3400-5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200	Identified Miscoding Amount 50 1 50 1 50 1 50 1 50 1
Classroom Site Fund corrections needed for accurate reporting Issue Unallowable revenues coded to Fund 010 Function 2300 should only be coded to object 652X Object 6010 should not be coded to Punction codes 2300-3200 and 3400-3000 Object 6300,0400,0500 should not be coded to Function codes 2400-3200 and 3400-5000 Object 6300,0400,0500 should not be coded to Function codes 2400-3200 and 3400-5000 Object 6600 should not be coded to Function codes 2300-5000	on Page 3 Fund 010 010 010 010 010 010 010 0	Program	2300 2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200 6300, 6400, 6500	Identified Miscoding Amount 50 1 50 1 50 1 50 1 50 1 50 2
lassroom Site Fund corrections needed for accurate reporting me nallowable revenues coded to Fund 010 netion 2300 should only be coded to object 652X greet 6100 should not be coded to Function codes 2300-3200 and 3400-5000 greet 6300,6400,6500 should not be coded to Function codes 2400-3200 and 3400- 00	on Page 3 Fund 010 010 010 010 010 010 010 0	Program	2300 2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200 6300, 6400, 6500	Identified Miscoding Amount S0 S0 S0 S0 S0 S0
Classroom Site Fund corrections needed for accurate reporting issue Unallowable revenues coded to Fund 010 Function 2300 should only be coded to object 652X Digret 6100 should not be coded to Function codes 2300-3200 and 3400-5000 Digret 61030.0400.0500 should not be coded to Function codes 2300-3200 and 3400-5000 Digret 6300.0400.0500 should not be coded to Function codes 2400-3200 and 3400- 5000 Digret 6600 should not be coded to Function codes 2300-5000 Digret 6700 should not be coded to Function codes 2300-5000 Digret 6700 should not be coded to Function codes 2300-3900 and 5000	on Page 3 Fund 010 010 010 010 010 010 010 010 010 01	Program	2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000 2400-3200, 3400-5000 2300-5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6000-6519, 6530-6800 6200 6300, 6400, 6500 6600	Identified Miscoding Amount 50 50 50 50 50 50 50 50 50 50 50 50
Classroom Site Fund corrections needed for accurate reporting ssue inallowable revenues coded to Fund 010 unction 2300 should only be coded to object 652X Mpeet 6100 should not be coded to Function codes 2300-3200 and 3400-5000 Mpject 6300,6400,6500 should not be coded to Function codes 2300-3200 and 3400-5000 Mpject 600 should not be coded to Function codes 2300-5000 Mpject 600 should not be coded to Function codes 2300-5000 Mpject 6700 should not be coded to Function codes 2300-5000 Mpject 6700 should not be coded to Function codes 2300-3000 Mpject 6800 should not be coded to Function codes 2300-2400 and 2600-4000 Mpject 6800 should not be coded to Function codes 2300-2400 and 2600-4000	on Page 3 Fund 010 010 010 010 010 010 010 010 010 01	Program	2300-3200, 3400-5000 2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000 2300-5000 2200-3900, 5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200 6300, 6400, 6500 6600 6700 6800	Identified Miscoding Amount 50 1 50 1 50 1 50 2 50 2 5
Classroom Site Fund corrections needed for accurate reporting ssue inallowable revenues coded to Fund 010 unction 2300 should only be coded to object 652X byject 6100 should not be coded to Function codes 2300-3200 and 3400-3000 byject 6300,6400,6500 should not be coded to Function codes 2300-3200 and 3400-3000 byject 6600 should not be coded to Function codes 2300-3200 and 3400-3000 byject 6600 should not be coded to Function codes 2300-3000 byject 6700 should not be coded to Function codes 2300-3000 byject 6800 should not be coded to Function codes 2300-3000 byject 6800 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6800 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6800 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000 byject 6200 should not be coded to Function codes 2300-2400 and 2600-4000	on Page 3 Fund 010 010 010 010 010 010 010 0	Program	2300-3200, 3400-5000 2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000 2300-5000 2200-3900, 5000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200 6300, 6400, 6500 6600 6700 6800	Identified Miscoding Amount \$0
Classroom Site Fund corrections needed for accurate reporting usue nallowable revenues coded to Fund 010 unction 2300 should only be coded to object 652X bject 6100 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6300 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6300 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6300 should not be coded to Function codes 2300-3200 bject 6600 should not be coded to Function codes 2300-3000 bject 6700 should not be coded to Function codes 2300-3000 bject 6700 should not be coded to Function codes 2300-2400 and 5000 bject 6800 should not be coded to Function codes 2300-2400 and 2600-4000 Jnrestricted Capital Outlay Fund corrections needed for accur: sue bject 6730 should be coded to 6731-6739 bject 6730 should be coded to codes 100-1400 bject 6730 should be coded to codes 100-1400 bject 6730 should be coded to 6731-6739 bject 6730 should be coded to 6731-67	on Page 3 Fund 010 010 010 010 010 010 010 0		2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000 2400-3200, 3400-5000 2300-5000 2200-3900, 5000 2300-2400, 2600-4000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200 6300, 6400, 6500 6600 6700 6800 6770 6730	Identified Miscoding Amount \$0
Classroom Site Fund corrections needed for accurate reporting Starsroom Site Fund corrections needed for accurate reporting stars inallowable revenues coded to Fund 010 inction 2300 should not be coded to object 652X bject 6100 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6200 should not be coded to Function codes 2300-3200 and 3400-5000 bject 6600 should not be coded to Function codes 2300-5000 bject 6600 should not be coded to Function codes 2300-5000 bject 6600 should not be coded to Function codes 2300-300 and 5000 bject 6600 should not be coded to Function codes 2300-2400 and 2600-4000 bject 6800 should not be coded to Function codes 2300-2400 and 2600-4000 bject 6730 should not be coded to 6731-6739 bject 6730 should be coded t	on Page 3 Fund 010 010 010 010 010 010 010 0		2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000 2400-3200, 3400-5000 2300-5000 2200-3900, 5000 2300-2400, 2600-4000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200 6300, 6400, 6500 6600 6700 6800	Identified Miscoding Amount \$0
Expenditures for Object 6700 are not allowed in Fund 001 Classroom Site Fund corrections needed for accurate reporting Issue Unallowable revenues coded to Fund 010 Function 2300 should only be coded to object 652X Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000 Object 6200 should not be coded to Function codes 2300-3200 and 3400-5000 Object 6300,6400,6300 should not be coded to Function codes 2400-3200 and 3400-5000 Object 6600 should not be coded to Function codes 2300-5000 Object 6700 should not be coded to Function codes 2300-300 and 5000 Object 6700 should not be coded to Function codes 2300-300 and 5000 Object 6700 should not be coded to Function codes 2300-2400 and 2600-4000 Unrestricted Capital Outlay Fund corrections needed for accur: Issue Object 6730 should be coded to 6731-6739 Object 6730 should be coded to	on Page 3 Fund 010 010 010 010 010 010 010 0		2300-3200, 3400-5000 2300-3200, 3400-5000 2400-3200, 3400-5000 2400-3200, 3400-5000 2300-5000 2200-3900, 5000 2300-2400, 2600-4000	Object 1000-1499, 1600-1979, 2000-2999, 4000-4999 6000-6519, 6530-6800 6100 6200 6300, 6400, 6500 6600 6700 6800 6770 6730	Identified Miscoding Amount S0

Issue	Fund	Program	Function	Object	Identified Miscoding Amou
Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	- \$
	-				
Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$
Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	5
Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	5
Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	5
Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	5
Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	5
Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	5
Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	5
Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	5
				6100-6829, 6850-6859,	
Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6870-6999	:
Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	:
Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	5
Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	5
Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	5
Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	5
Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	
Do not use Object codes 6000-6099	001-799 (excl. 575)			6800-6809	
Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	
Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)		1000-2277, 2400-0777	6830, 6834-39	3
Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	
Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	
Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)		1000-4777,0000-0777	6840, 6844-49	
Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6840, 6844-49	
Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	
Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	
Do not use Object codes 7000-7999	001-799 (excl. 575)		1000 2100, 2000-0000	7000-7999	
Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	
Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	5

Pε

Г

District Name	Maricopa County Regional School District
CTDS Number	070199000
County	Maricopa

Districts must complete all required detail for each school site, including districts with only 1 school.

			Unweighted Attending			
School #	School Name	School CTDS	Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide	School Name	070199000	Student Count	156, 300, 500	500	Comments
Private Schools		070199000		136, 300, 300	300	
CTED (Member Districts)						
School 1	Hope College and Career Readiness Academy	070199008	73.000	201	201	
	Hope Conege and Career Readiness Academy	070199008	/3.000	201	201	
School 2 School 3						
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
School 10						
School 11						
School 12						
School 13						
School 14						
School 15						
School 16						
School 17						
School 18						
School 19						
School 20						
School 21						
School 22						
School 23						
School 24						
School 25						
School 26						
School 27						
School 28						
School 29						
School 30						
School 31						
School 32						
School 33						
School 34						
School 35						
School 36						
School 37						
School 38						
School 39						
School 40						
School 41						
School 42						
School 43						
School 44						
School 45						
School 46						
School 47						
School 48						
School 49						
School 50						
School 51						
School 52						
School 53						
School 54						
School 55						
School 56						
School 57						
School 58						
School 59						

School 60				
School 61				
School 62				
School 63				
School 64				
School 65				
School 66				
School 67				
School 68				
School 69				
School 70				
School 71				
School 72				
School 73				
School 74				
School 75				
School 76				
School 77				
School 78				
School 79				
School 80				
School 81				
School 82				
School 83				
School 84				
School 85				
School 86				
School 87				
School 88				
School 89			_	
School 90				

Element Name	Element
FUND	001
FUND	010
FUND	011
FUND	012
FUND	013
FUND	020
FUND	050
FUND	051
FUND	052
FUND	059
FUND	060
FUND	062
FUND	071
FUND	072
FUND	074
FUND	075
FUND	079
FUND	080
FUND	099
FUND	100
FUND	101
FUND	105
FUND	106
FUND	108
FUND	109
FUND	110
FUND	111
FUND	112
FUND	114
FUND	115
FUND	116
FUND	118
FUND	119
FUND	120
FUND	122
FUND	129
FUND	139
FUND	140
FUND	141
FUND	142
FUND	149
FUND	150
FUND	152
FUND	159

FUND	160
FUND	161
FUND	162
FUND	163
FUND	164
FUND	165
FUND	169
FUND	179
FUND	180
FUND	183
FUND	186
FUND	189
FUND	190
FUND	193
FUND	194
FUND	195
FUND	196
FUND	199
FUND	200
FUND	201
FUND	209
FUND	210
FUND	219
FUND	220
FUND	221
FUND	222
FUND	223
FUND	224
FUND	225
FUND	226
FUND	227
FUND	228
FUND	229
FUND	232
FUND	236
FUND	239
FUND	241
FUND	249
FUND	259
FUND	269
FUND	279
FUND	280
FUND	281
FUND	282
FUND	283

FUND	284
FUND	286
FUND	289
FUND	290
FUND	299
FUND	309
FUND	310
FUND	312
FUND	313
FUND	316
FUND	319
FUND	320
FUND	326
FUND	327
FUND	328
FUND	329
FUND	336
FUND	337
FUND	339
FUND	340
FUND	341
FUND	342
FUND	343
FUND	344
FUND	346
FUND	349
FUND	354
FUND	355
FUND	356
FUND	359
FUND	361
FUND	362
FUND	363
FUND	365
FUND	366
FUND	369
FUND	370
FUND	372
FUND	374
FUND	379
FUND	380
FUND	382
FUND	383
FUND	384
FUND	385

FUND	386
FUND	387
FUND	389
FUND	390
FUND	391
FUND	396
FUND	399
FUND	409
FUND	410
FUND	419
FUND	420
FUND	429
FUND	430
FUND	439
FUND	441
FUND	449
FUND	457
FUND	459
FUND	465
FUND	466
FUND	467
FUND	469
FUND	470
FUND	471
FUND	472
FUND	473
FUND	474
FUND	475
FUND	477
FUND	479
FUND	480
FUND	482
FUND	483
FUND	484
FUND	485
FUND	486
FUND	487
FUND	489
FUND	490
FUND	491
FUND	496
FUND	499
FUND	500
FUND	504
FUND	505

FUND	506
FUND	509
FUND	510
FUND	515
FUND	520
FUND	525
FUND	526
FUND	529
FUND	530
FUND	531
FUND	532
FUND	533
FUND	534
FUND	535
FUND	536
FUND	537
FUND	538
FUND	539
FUND	540
FUND	540 541
FUND	542
FUND	542 543
FUND	545 545
FUND	545 546
FUND	546 548
FUND	550
FUND	551
FUND	555
FUND	560 565
FUND	
FUND	570
FUND	575
FUND FUND	579 580
FUND	583
FUND	585
FUND	586
FUND	589
FUND	590
FUND	591
FUND	599
FUND	600
FUND	610
FUND	625
FUND	630

FUND	640
FUND	650
FUND	685
FUND	686
FUND	690
FUND	691
FUND	695
FUND	701
FUND	850
FUND	851
FUND	852
FUND	853
FUND	854
FUND	855
FUND	857
FUND	860
FUND	861
FUND	862
FUND	900
FUND	901
FUND	902
FUND	903
FUND	904
FUND	905
FUND	906
FUND	909
FUND	920
FUND	921
FUND	938
FUND	950
FUND	955
FUND	956
FUND	957
FUND	958
FUND	959
FUND	960
FUND	961
FUND	999
PROGRAM	000
PROGRAM	100
PROGRAM	101
PROGRAM	199
PROGRAM	200
PROGRAM	201
PROGRAM	202

PROGRAM	203
PROGRAM	204
PROGRAM	205
PROGRAM	206
PROGRAM	207
PROGRAM	208
PROGRAM	209
PROGRAM	210
PROGRAM	211
PROGRAM	212
PROGRAM	213
PROGRAM	214
PROGRAM	215
PROGRAM	216
PROGRAM	217
PROGRAM	218
PROGRAM	219
PROGRAM	220
PROGRAM	240
PROGRAM	250
PROGRAM	260
PROGRAM	270
PROGRAM	280
PROGRAM	300
PROGRAM	301
PROGRAM	302
PROGRAM	303
PROGRAM	304
PROGRAM	305
PROGRAM	306
PROGRAM	307
PROGRAM	308
PROGRAM	309
PROGRAM	310
PROGRAM	311
PROGRAM	312
PROGRAM	313
PROGRAM	314
PROGRAM	315
PROGRAM	316
PROGRAM	317
PROGRAM	318
PROGRAM	319
PROGRAM	320
PROGRAM	400

PROGRAM	410
PROGRAM	420
PROGRAM	500
PROGRAM	510
PROGRAM	511
PROGRAM	512
PROGRAM	513
PROGRAM	520
PROGRAM	530
PROGRAM	540
PROGRAM	600
PROGRAM	610
PROGRAM	620
PROGRAM	630
PROGRAM	700
PROGRAM	721
PROGRAM	800
PROGRAM	900
FUNCTION	0000
FUNCTION	1000
FUNCTION	1900
FUNCTION	2000
FUNCTION	2100
FUNCTION	2110
FUNCTION	2113
FUNCTION	2120
FUNCTION	2130
FUNCTION	2140
FUNCTION	2150
FUNCTION	2160
FUNCTION	2170
FUNCTION	2190
FUNCTION	2191
FUNCTION	2200
FUNCTION	2210
FUNCTION	2212
FUNCTION	2213
FUNCTION	2220
FUNCTION	2230
FUNCTION	2240
FUNCTION	2260
FUNCTION	2290
FUNCTION	2300
FUNCTION	2310
FUNCTION	2320

FUNCTION	2321
FUNCTION	2322
FUNCTION	2330
FUNCTION	2400
FUNCTION	2410
FUNCTION	2411
FUNCTION	2412
FUNCTION	2413
FUNCTION	2490
FUNCTION	2500
FUNCTION	2510
FUNCTION	2511
FUNCTION	2513
FUNCTION	2514
FUNCTION	2515
FUNCTION	2520
FUNCTION	2530
FUNCTION	2531
FUNCTION	2540
FUNCTION	2550
FUNCTION	2560
FUNCTION	2570
FUNCTION	2580
FUNCTION	2590
FUNCTION	2600
FUNCTION	2610
FUNCTION	2611
FUNCTION	2620
FUNCTION	2630
FUNCTION	2640
FUNCTION	2650
FUNCTION	2660
FUNCTION	2670
FUNCTION	2680
FUNCTION	2690
FUNCTION	2700
FUNCTION	2710
FUNCTION	2720
FUNCTION	2730
FUNCTION	2740
FUNCTION	2790
FUNCTION	2800
FUNCTION	2810
FUNCTION	2820
FUNCTION	2830

FUNCTION	2840
FUNCTION	2900
FUNCTION	3000
FUNCTION	3100
FUNCTION	3110
FUNCTION	3200
FUNCTION	3300
FUNCTION	3301
FUNCTION	3302
FUNCTION	3400
FUNCTION	4000
FUNCTION	4100
FUNCTION	4200
FUNCTION	4200
FUNCTION	
	4400
FUNCTION	4500
FUNCTION	4600
FUNCTION	4700
FUNCTION	4900
FUNCTION	5000
FUNCTION	6000
FUNCTION	6010
FUNCTION	6020
FUNCTION	6331
FUNCTION	9697
FUNCTION	9798
FUNCTION	9899
FUNCTION	9900
OBJECT	0100
OBJECT	0101
OBJECT	0102
OBJECT	0103
OBJECT	0105
OBJECT	0110
OBJECT	0111
OBJECT	0112
OBJECT	0120
OBJECT	0121
OBJECT	0122
OBJECT	0122
OBJECT	0123
OBJECT	0124
OBJECT	0130
OBJECT	0132
OBJECT	0134

OBJECT	0135
OBJECT	0136
OBJECT	0140
OBJECT	0141
OBJECT	0142
OBJECT	0143
OBJECT	0144
OBJECT	0145
OBJECT	0150
OBJECT	0151
OBJECT	0160
OBJECT	0161
OBJECT	0162
OBJECT	0170
OBJECT	0170
OBJECT	0172
OBJECT	0180
OBJECT	0182
OBJECT	0190
OBJECT	0191
OBJECT	0192
OBJECT	0200
OBJECT	0201
OBJECT	0202
OBJECT	0203
OBJECT	0205
OBJECT	0210
OBJECT	0211
OBJECT	0212
OBJECT	0213
OBJECT	0214
OBJECT	0215
OBJECT	0216
OBJECT	0217
OBJECT	0220
OBJECT	0221
OBJECT	0222
OBJECT	0223
OBJECT	0224
OBJECT	0225
OBJECT	0226
OBJECT	0227
OBJECT	0228
OBJECT	0229
OBJECT	0230

OBJECT	0231
OBJECT	0232
OBJECT	0233
OBJECT	0240
OBJECT	0241
OBJECT	0242
OBJECT	0243
OBJECT	0244
OBJECT	0245
OBJECT	0246
OBJECT	0247
OBJECT	0248
OBJECT	0249
OBJECT	0250
OBJECT	0258
OBJECT	0259
OBJECT	0260
OBJECT	0261
OBJECT	0262
OBJECT	0270
OBJECT	0271
OBJECT	0272
OBJECT	0290
OBJECT	0300
OBJECT	0310
OBJECT	0320
OBJECT	0330
OBJECT	0340
OBJECT	0350
OBJECT	0399
OBJECT	1000
OBJECT	1100
OBJECT	1110
OBJECT	1111
OBJECT	1112
OBJECT	1113
OBJECT	1114
OBJECT	1115
OBJECT	1116
OBJECT	1117
OBJECT	1140
OBJECT	1200
OBJECT	1280
OBJECT	1281
OBJECT	1282

OBJECT	1283
OBJECT	1300
OBJECT	1310
OBJECT	1311
OBJECT	1312
OBJECT	1320
OBJECT	1324
OBJECT	1330
OBJECT	1340
OBJECT	1400
OBJECT	1410
OBJECT	1420
OBJECT	1430
OBJECT	1440
OBJECT	1500
OBJECT	1510
OBJECT	1511
OBJECT	1530
OBJECT	1540
OBJECT	1600
OBJECT	1610
OBJECT	1611
OBJECT	1612
OBJECT	1613
OBJECT	1620
OBJECT	1630
OBJECT	1700
OBJECT	1701
OBJECT	1702
OBJECT	1750
OBJECT	1790
OBJECT	1800
OBJECT	1810
OBJECT	1900
OBJECT	1910
OBJECT	1920
OBJECT	1921
OBJECT	1930
OBJECT	1950
OBJECT	1960
OBJECT	1970
OBJECT	1980
OBJECT	1981
OBJECT	1982
OBJECT	1990

OBJECT	1991
OBJECT	1993
OBJECT	1999
OBJECT	2000
OBJECT	2100
OBJECT	2110
OBJECT	2120
OBJECT	2130
OBJECT	2200
OBJECT	2210
OBJECT	2900
OBJECT	3000
OBJECT	3100
OBJECT	3110
OBJECT	3120
OBJECT	3121
OBJECT	3130
OBJECT	3140
OBJECT	3150
OBJECT	3160
OBJECT	3200
OBJECT	3210
OBJECT	3220
OBJECT	3260
OBJECT	3290
OBJECT	3291
OBJECT	3900
OBJECT	3910
OBJECT	4000
OBJECT	4100
OBJECT	4110
OBJECT	4200
OBJECT	4300
OBJECT	4390
OBJECT	4420
OBJECT	4500
OBJECT	4501
OBJECT	4509
OBJECT	4509 4510
OBJECT	4511
OBJECT	4590
OBJECT	4591
OBJECT	4600
OBJECT	4700
OBJECT	4800

OBJECT	4900
OBJECT	5000
OBJECT	5100
OBJECT	5110
OBJECT	5120
OBJECT	5130
OBJECT	5200
OBJECT	5300
OBJECT	5500
OBJECT	6000
OBJECT	6100
OBJECT	6103
OBJECT	6110
OBJECT	6111
OBJECT	6112
OBJECT	6113
OBJECT	6114
OBJECT	6115
OBJECT	6116
OBJECT	6117
OBJECT	6118
OBJECT	6121
OBJECT	6150
OBJECT	6151
OBJECT	6152
OBJECT	6153
OBJECT	6154
OBJECT	6155
OBJECT	6200
OBJECT	6210
OBJECT	6211
OBJECT	6220
OBJECT	6221
OBJECT	6222
OBJECT	6230
OBJECT	6231
OBJECT	6232
OBJECT	6235
OBJECT	6240
OBJECT	6250
OBJECT	6260
OBJECT	6270
OBJECT	6281
OBJECT	6283
OBJECT	6290

OBJECT	6300
OBJECT	6310
OBJECT	6320
OBJECT	6330
OBJECT	6331
OBJECT	6340
OBJECT	6341
OBJECT	6342
OBJECT	6350
OBJECT	6360
OBJECT	6400
OBJECT	6410
OBJECT	6411
OBJECT	6420
OBJECT	6421
OBJECT	6430
OBJECT	6431
OBJECT	6432
OBJECT	6433
OBJECT	6434
OBJECT	6435
OBJECT	6436
OBJECT	6437
OBJECT	6439
OBJECT	6440
OBJECT	6441
OBJECT	6442
OBJECT	6443
OBJECT	6444
OBJECT	6449
OBJECT	6450
OBJECT	6490
OBJECT	6491
OBJECT	6492
OBJECT	6493
OBJECT	6500
OBJECT	6510
OBJECT	6511
OBJECT	6512
OBJECT	6519
OBJECT	6520
OBJECT	6521
OBJECT	6530
OBJECT	6531
OBJECT	6532

OBJECT	6533
OBJECT	6534
OBJECT	6535
OBJECT	6536
OBJECT	6540
OBJECT	6550
OBJECT	6560
OBJECT	6561
OBJECT	6562
OBJECT	6563
OBJECT	6564
OBJECT	6565
OBJECT	6569
OBJECT	6570
OBJECT	6580
OBJECT	6590
OBJECT	6591
OBJECT	6592
OBJECT	6600
OBJECT	6610
OBJECT	6611
OBJECT	6612
OBJECT	6614
OBJECT	6615
OBJECT	6620
OBJECT	6621
OBJECT	6622
OBJECT	6623
OBJECT	6624
OBJECT	6625
OBJECT	6626
OBJECT	6629
OBJECT	6630
OBJECT	6631
OBJECT	6632
OBJECT	6633
OBJECT	6634
OBJECT	6640
OBJECT	6641
OBJECT	6642
OBJECT	6643
OBJECT	6644
OBJECT	6645
OBJECT	6650
OBJECT	6700

OBJECT	6710
OBJECT	6720
OBJECT	6730
OBJECT	6731
OBJECT	6732
OBJECT	6733
OBJECT	6734
OBJECT	6736
OBJECT	6737
OBJECT	6739
OBJECT	6740
OBJECT	6800
OBJECT	6810
OBJECT	6820
OBJECT	6830
OBJECT	6832
OBJECT	6840
OBJECT	6850
OBJECT	6851
OBJECT	6852
OBJECT	6853
OBJECT	6890
OBJECT	6891
OBJECT	6892
OBJECT	6893
OBJECT	6894
OBJECT	6899
OBJECT	6900
OBJECT	6910
OBJECT	6930
OBJECT	6940
OBJECT	6950
OBJECT	6960
OBJECT	9798
OBJECT	9999
UNIT	000
UNIT	100
UNIT	101
UNIT	102
UNIT	103
UNIT	104
UNIT	105
UNIT	106
UNIT	110
UNIT	111

UNIT	112
UNIT	113
UNIT	114
UNIT	115
UNIT	116
UNIT	150
UNIT	151
UNIT	152
UNIT	153
UNIT	154
UNIT	155
UNIT	156
UNIT	157
UNIT	158
UNIT	159
UNIT	160
UNIT	161
UNIT	162
UNIT	163
UNIT	164
UNIT	165
UNIT	166
UNIT	170
UNIT	201
UNIT	300
UNIT	400
UNIT	500
UNIT	512
UNIT	600
COURSE	000
COURSE	001
COURSE	002
COURSE	003
COURSE	005
COURSE	011
COURSE	020
COURSE	090
COURSE	091
COURSE	092
COURSE	095
COURSE	099
COURSE	100
COURSE	101
COURSE	102
COURSE	103

COURSE	104
COURSE	105
COURSE	106
COURSE	107
COURSE	108
COURSE	109
COURSE	110
COURSE	111
COURSE	112
COURSE	113
COURSE	114
COURSE	115
COURSE	116
COURSE	117
COURSE	118
COURSE	119
COURSE	120
COURSE	125
COURSE	126
COURSE	127
COURSE	128
COURSE	129
COURSE	130
COURSE	131
COURSE	132
COURSE	134
COURSE	140
COURSE	150
COURSE	151
COURSE	152
COURSE	153
COURSE	154
COURSE	175
COURSE	176
COURSE	177
COURSE	179
COURSE	181
COURSE	182
COURSE	183
COURSE	200
COURSE	201
COURSE	202
COURSE	203
COURSE	204
COURSE	205

COURSE	206
COURSE	207
COURSE	208
COURSE	209
COURSE	210
COURSE	211
COURSE	212
COURSE	213
COURSE	214
COURSE	215
COURSE	216
COURSE	217
COURSE	218
COURSE	219
COURSE	220
COURSE	221
COURSE	222
COURSE	223
COURSE	224
COURSE	225
COURSE	226
COURSE	227
COURSE	228
COURSE	229
COURSE	230
COURSE	300
COURSE	301
COURSE	302
COURSE	303
COURSE	304
COURSE	305
COURSE	401
COURSE	402
COURSE	403
COURSE	405
COURSE	500
COURSE	501
COURSE	502
COURSE	507
COURSE	508
COURSE	540
COURSE	550
COURSE	600
COURSE	601
COURSE	602

COURSE	603
COURSE	604
COURSE	605
COURSE	606
COURSE	607
COURSE	608
COURSE	609
COURSE	610
COURSE	611
COURSE	612
COURSE	613
COURSE	614
COURSE	640
COURSE	647
COURSE	648
COURSE	649
COURSE	650
COURSE	651
COURSE	652
COURSE	653
COURSE	654
COURSE	655
COURSE	656
COURSE	657
COURSE	658
COURSE	659
COURSE	660
COURSE	661
COURSE	662
COURSE	663
COURSE	664
COURSE	665
COURSE	666
COURSE	667
COURSE	668
COURSE	669
COURSE	670
COURSE	671
COURSE	672
COURSE	673
COURSE	674
COURSE	675
COURSE	676
COURSE	677
COURSE	678

COURSE	679
COURSE	680
COURSE	681
COURSE	682
COURSE	683
COURSE	684
COURSE	685
COURSE	686
COURSE	687
COURSE	688
COURSE	689
COURSE	690
COURSE	691
COURSE	692
COURSE	693
COURSE	694
COURSE	695
COURSE	696
COURSE	697
COURSE	698
COURSE	699
COURSE	700
COURSE	701
COURSE	702
COURSE	703
COURSE	704
COURSE	705
COURSE	706
COURSE	707
COURSE	750
COURSE	800
COURSE	801
COURSE	802
PROJECT	0000
PROJECT	0001
PROJECT	0002
PROJECT	0003
PROJECT	0004
PROJECT	0011
PROJECT	0090
PROJECT	0091
PROJECT	0092
PROJECT	0097
PROJECT	0099
PROJECT	0101

PROJECT	0159
PROJECT	0201
PROJECT	0202
PROJECT	0203
PROJECT	0204
PROJECT	0206
PROJECT	0301
PROJECT	0302
PROJECT	0326
PROJECT	0336
PROJECT	0346
PROJECT	0506
PROJECT	0514
PROJECT	0524
PROJECT	0610
PROJECT	0620
PROJECT	0651
PROJECT	0652
PROJECT	0653
PROJECT	0654
PROJECT	0655
PROJECT	0656
PROJECT	0657
PROJECT	0658
PROJECT	0710
PROJECT	0719
PROJECT	0720
PROJECT	0728
PROJECT	0729
PROJECT	0741
PROJECT	0742
PROJECT	0744
PROJECT	0745
PROJECT	0748
PROJECT	0758
PROJECT	1000
PROJECT	1001
PROJECT	1002
PROJECT	1008
PROJECT	1009
PROJECT	1010
PROJECT	1011
PROJECT	1012
PROJECT	1013
PROJECT	1014

PROJECT	1015
PROJECT	1016
PROJECT	1017
PROJECT	1018
PROJECT	1019
PROJECT	1057
PROJECT	1058
PROJECT	1060
PROJECT	1093
PROJECT	1100
PROJECT	1101
PROJECT	1103
PROJECT	1106
PROJECT	1107
PROJECT	1108
PROJECT	1110
PROJECT	1112
PROJECT	1115
PROJECT	1116
PROJECT	1117
PROJECT	1118
PROJECT	1121
PROJECT	1122
PROJECT	1123
PROJECT	1142
PROJECT	1143
PROJECT	1146
PROJECT	1147
PROJECT	1148
PROJECT	1153
PROJECT	1154
PROJECT	1155
PROJECT	1164
PROJECT	1166
PROJECT	1185
PROJECT	1186
PROJECT	1193
PROJECT	1200
PROJECT	1203
PROJECT	1204
PROJECT	1205
PROJECT	1206
PROJECT	1226
PROJECT	1227
PROJECT	1228

PROJECT	1229
PROJECT	1290
PROJECT	1291
PROJECT	1292
PROJECT	1293
PROJECT	1294
PROJECT	1295
PROJECT	1400
PROJECT	1401
PROJECT	1402
PROJECT	1403
PROJECT	1404
PROJECT	1406
PROJECT	1407
PROJECT	1408
PROJECT	1409
PROJECT	1410
PROJECT	1411
PROJECT	1412
PROJECT	1413
PROJECT	1414
PROJECT	1415
PROJECT	1416
PROJECT	1417
PROJECT	1419
PROJECT	1493
PROJECT	1496
PROJECT	1500
PROJECT	1501
PROJECT	1502
PROJECT	1506
PROJECT	1509
PROJECT	1511
PROJECT	1512
PROJECT	1513
PROJECT	1514
PROJECT	1519
PROJECT	1523
PROJECT	1524
PROJECT	1525
PROJECT	1526
PROJECT	1527
PROJECT	1531
PROJECT	1593
PROJECT	1600

PROJECT	1601
PROJECT	1602
PROJECT	1603
PROJECT	1604
PROJECT	1605
PROJECT	1606
PROJECT	1607
PROJECT	1608
PROJECT	1609
PROJECT	1610
PROJECT	1611
PROJECT	1612
PROJECT	1613
PROJECT	1614
PROJECT	1616
PROJECT	1618
PROJECT	1619
PROJECT	1620
PROJECT	1628
PROJECT	1629
PROJECT	1638
PROJECT	1649
PROJECT	1659
PROJECT	1693
PROJECT	1800
PROJECT	1801
PROJECT	1802
PROJECT	1803
PROJECT	1804
PROJECT	1805
PROJECT	1806
PROJECT	1807
PROJECT	1808
PROJECT	1809
PROJECT	1810
PROJECT	1820
PROJECT	1821
PROJECT	1822
PROJECT	1891
PROJECT	1893
PROJECT	1903
PROJECT	1906
PROJECT	1907
PROJECT	1908
PROJECT	1938

PROJECT	1939
PROJECT	1943
PROJECT	1944
PROJECT	1945
PROJECT	1946
PROJECT	1947
PROJECT	1949
PROJECT	1964
PROJECT	2000
PROJECT	2003
PROJECT	2006
PROJECT	2008
PROJECT	2009
PROJECT	2010
PROJECT	2011
PROJECT	2012
PROJECT	2013
PROJECT	2014
PROJECT	2019
PROJECT	2093
PROJECT	2200
PROJECT	2201
PROJECT	2202
PROJECT	2203
PROJECT	2204
PROJECT	2205
PROJECT	2206
PROJECT	2207
PROJECT	2208
PROJECT	2209
PROJECT	2210
PROJECT	2211
PROJECT	2212
PROJECT	2213
PROJECT	2214
PROJECT	2218
PROJECT	2219
PROJECT	2220
PROJECT	2223
PROJECT	2224
PROJECT	2225
PROJECT	2226
PROJECT	2232
PROJECT	2233
PROJECT	2239

PROJECT	2242
PROJECT	2244
PROJECT	2245
PROJECT	2246
PROJECT	2247
PROJECT	2248
PROJECT	2249
PROJECT	2250
PROJECT	2253
PROJECT	2256
PROJECT	2258
PROJECT	2260
PROJECT	2262
PROJECT	2263
PROJECT	2264
PROJECT	2265
PROJECT	2266
PROJECT	2267
PROJECT	2268
PROJECT	2270
PROJECT	2272
PROJECT	2281
PROJECT	2285
PROJECT	2286
PROJECT	2290
PROJECT	2291
PROJECT	2292
PROJECT	2293
PROJECT	2294
PROJECT	2295
PROJECT	2307
PROJECT	2308
PROJECT	2327
PROJECT	2328
PROJECT	2366
PROJECT	2368
PROJECT	2507
PROJECT	2508
PROJECT	2527
PROJECT	2528
PROJECT	2538
PROJECT	2600
PROJECT	2601
PROJECT	2603
PROJECT	2604

PROJECT	2606
PROJECT	2608
PROJECT	2609
PROJECT	2611
PROJECT	2612
PROJECT	2623
PROJECT	2624
PROJECT	2639
PROJECT	2691
PROJECT	2693
PROJECT	2714
PROJECT	2800
PROJECT	2801
PROJECT	2803
PROJECT	2804
PROJECT	2815
PROJECT	2824
PROJECT	2831
PROJECT	2832
PROJECT	2840
PROJECT	2841
PROJECT	2842
PROJECT	2849
PROJECT	2900
PROJECT	2901
PROJECT	2903
PROJECT	2906
PROJECT	2907
PROJECT	2908
PROJECT	2909
PROJECT	2913
PROJECT	2918
PROJECT	2950
PROJECT	2951
PROJECT	2952
PROJECT	2953
PROJECT	2959
PROJECT	2961
PROJECT	2962
PROJECT	2991
PROJECT	2993
PROJECT	3000
PROJECT	3001
PROJECT	3107
PROJECT	3120

PROJECT	3129
PROJECT	3130
PROJECT	3358
PROJECT	3401
PROJECT	3408
PROJECT	3409
PROJECT	3410
PROJECT	3412
PROJECT	3506
PROJECT	3508
PROJECT	3621
PROJECT	3622
PROJECT	3626
PROJECT	3627
PROJECT	3637
PROJECT	3638
PROJECT	3656
PROJECT	3658
PROJECT	3659
PROJECT	3667
PROJECT	3668
PROJECT	3669
PROJECT	3700
PROJECT	3701
PROJECT	3702
PROJECT	3703
PROJECT	3706
PROJECT	3707
PROJECT	3708
PROJECT	3720
PROJECT	3721
PROJECT	3723
PROJECT	3724
PROJECT	3725
PROJECT	3726
PROJECT	3727
PROJECT	3728
PROJECT	3729
PROJECT	3740
PROJECT	3741
PROJECT	3746
PROJECT	3747
PROJECT	3748
PROJECT	3800
PROJECT	3811

PROJECT	3812
PROJECT	3821
PROJECT	3822
PROJECT	3823
PROJECT	3824
PROJECT	3825
PROJECT	3826
PROJECT	3828
PROJECT	3830
PROJECT	3831
PROJECT	3832
PROJECT	3833
PROJECT	3834
PROJECT	3835
PROJECT	3836
PROJECT	3837
PROJECT	3838
PROJECT	3839
PROJECT	3841
PROJECT	3842
PROJECT	3843
PROJECT	3844
PROJECT	3845
PROJECT	3846
PROJECT	3847
PROJECT	3848
PROJECT	3850
PROJECT	3851
PROJECT	3852
PROJECT	3853
PROJECT	3854
PROJECT	3855
PROJECT	3856
PROJECT	3857
PROJECT	3858
PROJECT	3859
PROJECT	3861
PROJECT	3862
PROJECT	3863
PROJECT	3864
PROJECT	3865
PROJECT	3874
PROJECT	3879
PROJECT	3893
PROJECT	3904

PROJECT	3906
PROJECT	3915
PROJECT	3916
PROJECT	3917
PROJECT	3918
PROJECT	3926
PROJECT	3927
PROJECT	3928
PROJECT	3966
PROJECT	3967
PROJECT	3968
PROJECT	3976
PROJECT	3978
PROJECT	3987
PROJECT	3988
PROJECT	3996
PROJECT	4000
PROJECT	4001
PROJECT	4002
PROJECT	4003
PROJECT	4004
PROJECT	4006
PROJECT	4007
PROJECT	4008
PROJECT	4009
PROJECT	4016
PROJECT	4100
PROJECT	4101
PROJECT	4102
PROJECT	4103
PROJECT	4104
PROJECT	4105
PROJECT	4106
PROJECT	4107
PROJECT	4108
PROJECT	4109
PROJECT	4193
PROJECT	4201
PROJECT	4202
PROJECT	4203
PROJECT	4209
PROJECT	4300
PROJECT	4301
PROJECT	4302
PROJECT	4303

PROJECT	4304
PROJECT	4305
PROJECT	4306
PROJECT	4307
PROJECT	4309
PROJECT	4310
PROJECT	4311
PROJECT	4312
PROJECT	4319
PROJECT	4328
PROJECT	4350
PROJECT	4351
PROJECT	4352
PROJECT	4353
PROJECT	4354
PROJECT	4393
PROJECT	4500
PROJECT	4501
PROJECT	4502
PROJECT	4503
PROJECT	4504
PROJECT	4509
PROJECT	4600
PROJECT	4601
PROJECT	4609
PROJECT	4660
PROJECT	4661
PROJECT	4669
PROJECT	4671
PROJECT	4693
PROJECT	4700
PROJECT	4701
PROJECT	4703
PROJECT	4704
PROJECT	4706
PROJECT	4708
PROJECT	4709
PROJECT	4710
PROJECT	4711
PROJECT	4712
PROJECT	4719
PROJECT	4723
PROJECT	4724
PROJECT	4733
PROJECT	4734

PROJECT	4735
PROJECT	4744
PROJECT	4746
PROJECT	4755
PROJECT	4773
PROJECT	4774
PROJECT	4775
PROJECT	4793
PROJECT	4800
PROJECT	4803
PROJECT	4804
PROJECT	4805
PROJECT	4806
PROJECT	4807
PROJECT	4808
PROJECT	4809
PROJECT	4810
PROJECT	4811
PROJECT	4812
PROJECT	4819
PROJECT	4825
PROJECT	4875
PROJECT	4900
PROJECT	4901
PROJECT	4902
PROJECT	4904
PROJECT	4905
PROJECT	4906
PROJECT	4912
PROJECT	4923
PROJECT	4941
PROJECT	4943
PROJECT	4968
PROJECT	4969
PROJECT	4990
PROJECT	4993
PROJECT	4996
PROJECT	4997
PROJECT	5409
PROJECT	9314
PROJECT	9413

Description

Maintenance and Operation Prop 301-Clsrm Site-Total **Classrm Site Base Salary Classrm Site-Perfmnc Pay Classroom Site Other** Prop 202 - Instructional Improvement **Teacher-Powered Grant** Unassigned Unassigned Prior Yr Funds, 050-058 **Full-Day Kindergarten KG-SFB Soft Capital** Structured English Immersion (SEI) Budget **Compensatory Instruction** Unassigned Unassigned Prior Year Funds 070-078, SEI, and Comp Instructio **Student Success Fund** Add Title I LEA FY23 Title I - LEA FY22 OLD - Title I LEA Imprvmt Ltr Reimb OLD - ARRA Title 1 Grant OLD - Title 1 Sch Imprv Family & Comm Engagemt Grt FY19 Fund 100-108 **Title I-D Delinguent LEA FY23** Title 1-D - Delinquent LEA FY22 **OLD** - Title I Accountability Title I - School Improvement Yr 3 Title I-Target Suprt & Impr FY22 **Priority Schools** UNDESIGNATED Prior Yr C/O Fund 110-118 **Reading First Subgrant Reading First - Professional Development** Prior Yr C/O Fund 120-128 Prior Yr C/O Fund 130-138 Title II - FY 2023 Title II - FY 2022 **ARRA Title II Education Technology Grant** FY19 Fund 140-148 ESEA, Title III-Technology for Education Title IID Enhncng Ed/Tech Prior Yr C/O Fund 150-158

Title IV Safe & Drug-Free School UNDESIGNATED 21st Century - Phx Pappas 21sr Century - Tempe Pappas Title IV-Student Supprt & Acad Enrch FY22 Title IV-Student Supprt & Acad Enrch FY23 FY19 Fund 160-168 Prior Yr C/O Fund 170-178 Title V-A Innov Prg Undesignated Undesignated Prior Yr C/O Fund 180-188 Title III - Billingual Ed Title III - FY2019 Title III LEP FY2020 **Emergency Immigrant Education Emergency Immigrant Education FY12** FY19 Fund 190-198 UNDESIGNATED Title IX-Indian Ed Prior Yr C/.O Fund 200-209 ESEA, Title X-Programs of National Significance Prior Yr C/O Fund 210-218 **IDEA Basic-FY2022** IDEA Basic - FY2023 **ARRA IDEA Grant ARRA IDEA Preschool Grant IDEA Secure Care Grant - FY17** IDEA Secure Care Grant - FY 2018 **IDEA - LETRS TOT Institutute** Transitn Innova-Rd 2 **ARP IDEA Basic FY23** Prior Yr C/O Fund 220-228 Johnson O'Malley/Ind Ed Johnson O'Malley/Ind Ed Prior Yr C/O Fund 230-238 UNDESIGNATED Prior Yr C/O Fund 240-248 Prior Yr C/O Fund 250-258 Prior Yr C/O Fund 260-268 Prior Yr C/O Fund 270-278 **Education for Homeless Children & Youth Education for Homelss Children FY05 Education for Homeless Children** Education for Homeless Youth - FY2021

Education for Homeless - FY2020 Undesignated Prior Yr C/O Fund 280-288 Medicaid Reimbursement Prior Yr Fund 290-298 Prior Yr C/O Fund 300-308 Undesignated 2011- Refugee Children **Refugee Children** AZ on Track Prior Yr C/O Fund 310-318 Undesignated Elem/Secd Sch Emgy Relief (ESSER) FY21 Gov Emgy Ed Relief (GEER) **ESG-Enrollment Stabilization Grant FY21** Prior Yr C/O Fund 320-328 ESSER II GEER II Prior Yr C/O Fund 330-328 REIL-Extend / TIF 5 Year 2 (FY1718) TIF5 Year 3 - FY18-19 TIF5 Year 4 - FY19-20 TIF5 Year 5 - FY20-21 Human Capital Leaders Education (HCLE) ESSER III Prior Yr C/O Fund 340-348 REIL-TNG Grant - Year 3 (FY2015) REIL-TNG Grant - Year 4 (FY2016) REIL-TNG Grant - Year 5 (FY2017) Prior Yr C/O Fund 350-358 undefined Project Team/Safe - FY06 Project Teams FY07 C/O USDE-Alcanzamos en Matematicas-FY06 USDE-Alcanzamos en Mathematicas-C/O-FY07 Prior Yr C/O Fund 360-368 Formerly 21ST Century Grant-Yr 2 Tempe Formerly 21ST Century Grant-State-Yr 4 PPES E-Rate Prior Yr C/O Fund 370-378, No 21st Century Grants Undesignated AZ ST Sup Crt-Chem Abuse AOC - Title II-A - FY1516 AOC - LEARN FY2020 AOC - Title 1-D FY1516

AZ ST Sup Crt-Title | FY1516 AZ ST Sup Crt-Title IID FY1516 Prior Yr C/O Fund 380-388 **Comprehensive School Reform FY06** Comp Sch Reform Continuation Grant - FY07 **RTTT-Race To The Top** PRIOR YR C/O FUND 390-398 PRIOR YR C/O FUND 400-408 Early Chilhood Block PRIOR YR C/O FUND 410-418 EXTENDED SCHOOL YEAR PRIOR YR C/O FUND 429-428 State Chem Abuse Prv Fy06 PRIOR YR C/O FUND 430-438 Undesignated PRIOR YR C/O FUND 440-448 FY21-Results-based Funding PRIOR YR C/O FUND 450-458 A for Arizona SYSTEM PHONICS-HB2130 **READING SUCCESS--PHONICS** PRIOR YR C/O FUND 460-468 Formerly SEI-Structured English Immersion Reimb. **Compensatory Instruction ELL** Early Literacy FORMERLY CMPNSTRY INSTRC ENG LRNR English Learner Classrm Persnl Bonus FY06 **English Learner Classrm Persnl Bonus** ENG LANG LEARNER MATERIAL PRIOR YR C/O FUND 470-478, No SEI or Comp Instruct School Safety Prog-SRO Failing Schools tutoring reimb. proj. State-Tutoring - FALL **SEI Reimbursement - Complete** SEI Reimbursement - 45 Hr Provisional Undesignated **AIMS Tutoring Program** PRIOR YR C/O FUND 480-488 School Based Parenting Prog CITY OF PHX-WAKE-UP **Character Education Matching Grant** PRIOR YR C/O FUND 490-498 School Plant - Lease >1yr (Tempe Site) School Plant - Sales School Plant (Lease 1 Year or Less)

School Plant (Sale) Undesignated FOOD SERVICES **Civic Center - Fclty Usage** COMMUNITY SCHOOL AUXILIARY PROGRAMS **Xtracurricular Act-Tax Credit** Undesignated Gifts/Donations - General **Private Grants** Grants to Teachers Undesignated Undesignated Undesignated Undesignated Undesignated Undesignated UNASSIGNED FINGERPRINT/INVESTIGATION Undesignated UNASSIGNED UNASSIGNED UNASSIGNED UNASSIGNED UNASSIGNED **INSURANCE PROCEEDS** UNASSIGNED Textbooks ADD LITIGATION RECOVERY **INDIRECT COSTS** UNEMPLOYMENT INSURANCE Undesignated Teacherage Undesignated **INSURANCE REFUND** Undesignated Undesignated **GRANTS/GIFTS TO TEACHER** UNDEFINED Undesignated CAPITAL PROJECTS FUNDS CAPITAL OUTLAY SOFT CAPITAL OUTLAY BOND BUILDING

SCHL PLANT SPECIAL CONSTR **GIFTS/DONATIONS-CAP ACQUI** SFB DEFIENCY FUND School Facilities Board **BUILDING RENEWAL Building renewal** NEW SCHOOL FACILITIES Phoenix IDA STUDENT ACTIVITIES W.C. STUDENT ACTIVITIES PHX REG STUDENT ACTIVITIE UNASSIGNED UNASSIGNED Employee Insurance Program Withholdings UNASSIGNED FED SAVINGS BOND WITHHOLD **Detention Ctrs/DO** Tumbleweed/Devereux DISTRICT SPECIAL REVENUE **Revenue SWK/ANL** SUMMER SCHOOL WIOA - Human Services **Disconnected Youth Coordinator** HCCRA WIOA - Genesis Services **ENTERPRISE FUNDS ENTERPRISE FUNDS ENTERPRISE FUNDS** ENTERPRISE FUNDS **ISF SELF INSURANCE** UNDEFINED IGA-ADE Reading First Program MARICOPA CTY YOUTH ACADEMY-SPECTRUM **District Overhead** UNDEFINED COUNTY IGA SMALL SCHOOLS IGA INTERFUND UNDEFINED PROGRAM **REGULAR EDUCATION TEST NEW PROGRAM ARRA-SFSF** SPECIAL EDUCATION AUTISM **EMOTIONAL DISABILITY**

HEARING IMPAIRMENTS OTHER HEALTH IMPAIRMENTS SPECIFIC LEARNING DISABIL MILD, MODERATE, SEVERE IMPR MULTIPLE DISABILITIES MULTIPLE DISABILITY/SSI ORTHOPEDIC IMPAIRMENT PRESCHL MODERATE DELAY PRESCHL SEVERE DELAY PRESCHL SPEECH/LANG DELAY SPEECH/LANG IMPAIRMENT TRAUMATIC BRAIN INJURY VISUAL IMPAIRMENT **GIFTED EDUCATION BILINGUAL EDUCATION REMEDIAL EDUCATION VOCATIONAL & TECH ED** CAREER EDUCATION **Gifted Education Remedial Education Bilingual Education** Vocational and Technological Education **Career Education** TITLE VIII-SPECIAL ED AUTISM **EMOTIONAL DISABILITY HEARING IMPAIRMENT** OTHER HEALTH IMPAIRMENT SPECIFIC LEARNING DISAB MENTAL RETARDATION MULTIPLE DISABILITIES MULT DISAB W/SENS IMPAIR **ORTHOPEDIC IMPAIRMENT** PRESCHOOL MODERATE DELAY PRESCHOOL SEVERE DELAY PRESCHOOL SPEECH/LANG DLY SPEECH/LANG IMPAIRMENT TRAUMATIC BRAIN INJURY VISUAL IMPAIRMENT **GIFTED EDUCATION BILINGUAL EDUCATION REMEDIAL EDUCATION** VOC AND TECH EDUCATION CAREER EDUCATION PUPIL TRANSPORTATION

PUPIL TRANSPORT-REGULAR PUPIL TRANSPORT-SPEC ED **Programs Requiring Separate Budgets** DESEGREGATION **Regular Education Special Education Pupil Transportation** SPECIAL K-3 PROG OVERRIDE DROPOUT PREVENTION PROG JOINT VOCATION & TECH CEN **Other Instructional Programs** SCHL SPON CO-CURRIC ACT SCHL SPONSORED ATHLETICS OTHER ADULT/CONTINUING ED Undesignated COMMUNITY COLLEGE ED PROG COMMUNITY SERVICES PROG UNDEFINED FUNCTION INSTRUCTION Other Instructional Staff-Classified SUPPORT SERVICES SUPPORT SERVICES-STUDENTS Attendance & Social Work Services SEI Provisional **Guidance Services Health Services Psychological Services** Speech & Audio Services **Occupational/Physical Therapy** HEADS OF COMPONENTS SUPPORT SERVS **OTHER SUPPORT SERVICES - STUDENTS** Library Services SUPPORT SERVICES-INSTRUC IMPROVEMENT OF INSTRUCTION **INSTRUCTION & CURRICULUM DEVELOPMENT** INSTRUCTIONAL STAFF TRAINING LIBRARY/MEDIA SERVICES **INSTRUCTION - RELATED TECHNOLOGY** Heads of Components Support Academic Student Assessment OTHER SUPPORT SERV-INSTR SUPPORT SERV-GENERAL ADM **GOVERNING BOARD EXECUTIVE ADMINISTRATION**

BLANK BLANK LOBBYING SUPPORT SERV -SCHL ADMIN Office of the Principal ASSIST SCHL PRINCIPALS School Office Asst./Secrty **GIFTS & DONATIONS STAFF** OTHER SUPPORT SERV-SCHOOL SUPPORT SERVICES-BUSINESS FINANCE DEPARTMENT PUBLIC RELATIONS SECRETARIAL **Grants Management** TECHNOLOGY Purchasing/Warehousing/Distributing **BUSINESS OFFICE** WAREHOUSE/GIFTS-DONATIONS PRINTING, PUBL, & DUPLICATE Planning, Research Services **Public Information Services** PERSONNEL SERVICES ADMINISTRATIVE TECHNOLOGY SERVICES OTHER SUPPORT SERV-BUSN **OPERATION/MAINT OF PLANT Custodial Services OPERATION/MAINTENANCE** Maintenance of Buildings **Grounds Services Equipment Services Vehicle Services Security Services** Safety - Fire Alarm Heads of Components M&O of Plant OTHER PLANT SERVICES STUDENT TRANSPORT SERVICE Vehicle Operations **Student Transportation Monitoring Services** Vehicle Servicing & Maintenance **VEHICLE SERV & MAINT SERV** OTHER STUDENT TRANSP SERV SUPPORT SERVICES-CENTRAL PLAN/RESEARCH/DEV/EVAL INFORMATION SERVICES HUMAN RESOURCES

DATA PROCESSING SERVICES OTHER SUPPORT SERVICES **OPERATION NON-INSTRUCTION** FOOD SERVICES **HOC Food Servicce Operations** ENTERPRISE OPERATIONS COMMUNITY SERVICES OPERATIONS E VALLEY CHILDCARE SERV DONATIONS ROOM BOOKSTORE OPERATIONS FACILITIES ACQUIS/CONSTR Land Acquisition Services Land Improvement Services Architecture/Engineering Services ED.SPECIFICATIONS DEVELOP **Bldg Acqui/Constrc Services** Site Improvement **Building Improvement OTH FACILITIES ACQUIS/CON** DEBT SERVICES OTHER FINANCING USES **INDIRECT COSTS UNEMPLOYMENT INSUR -REIMB** CONFERENCE REGISTRATIONS DATA FROM FY1996-1997 **DATA FROM FY1997-1998** DATA FROM FY1998-1999 **DATA FROM FY1999-2000** CASH CASH ON HAND CASH IN BANK CASH ON DEP/COUNTY TREASR CASH WITH FISCAL AGENT **INVESTMENTS UNAMORTIZED PREMIUMS** UNAMORTIZED DISCOUNTS TAXES RECEIVABLE PERSONAL PROP TAX CURRENT PERSONAL PROP. TAXES-PRIOR **REAL PROP TAXES-CURRENT REAL PROP TAXES-PRIOR YR** OTHER RECEIVABLES **REVENUE IN LIEU OF TAXES** ACCOUNTS RECEIVABLE INTEREST RECEIVABLE

REFUNDABLE DEPOSITS NOTES RECEIVABLE **DUE FROM OTH FUNDS & GOVT OTHER FUNDS OTHER DISTRICTS** COUNTY STATE FEDERAL PREPAID ITEMS **INSURANCE INVENTORY SUPPLIES CONSUM SUPPLIES** GAS AND OIL INVENTORY OF SUPPLIES SAL BOOKSTORE FOOD AND MILK **GENERAL FIXED ASSETS** PREMIUM & DISCOUNTS - ISSUANCE OF BOND CAPITAL ASSETS LAND & LAND IMPROVEMENTS SITE IMPROVEMENTS NONPAYROLL PAYABLES ACCOUNTS PAYABLE **REFUNDABLE DEPOSITS** BANK REV LINE CREDIT PAYABLE TAX ANTICIPATION NOTES PAYABLE DUE OTHER FUNDS, GOVT ENT **OTHER FUNDS** OTHER DISTRICTS COUNTY STATE FEDERAL STUDENT GROUPS OTHERS ACCRUED PAYROLL/BENEFITS SALARIES & WAGES (GROSS) SOCIAL SECURITY - OASDI MEDICARE **RETIRE PAYABLE-DONT USE EMPLOYEE INSURANCE** UNEMPLOYMENT INSURANCE WORKER'S COMPENSATION SELF-INSUR EMP CLAIMS COMPENSATED ABSENCES OTHER ACCURED ITEMS

INTEREST(OTHER THAN BOND) BOND INTEREST PAYABLE SELF INSURANCE CLAIMS PAY PAYROLL DEDUCTIONS W/HOLD FEDERAL INCOME TAXES STATE INCOME TAXES FICA PAYABLE (NOT USED) MEDICARE PAYABL(NOT USED) **RETIREMENT PAYABLE** RETIREMENT LTD PAYABLE VOLUNTARY DEDUCTIONS COURT ORDERED ASSIGNMENTS **RETIREMENT BUYBACK PAYABL DEFERRED REVENUES DEFERRED REVENUE-FUND 059 DEFERRED REVENUE-CNTY C/O** CONTRACTS PAYABLE CAPITAL LEASES CONSTRUCTION **BONDS PAYABLE** CURRENT BONDS LONG TERM BONDS DEFERRED INFLOWS OF RESOURCES **GOVERNMENTAL FUND BALANCE** NONSPENDABLE FUND BALANCE **RESTRICTED FUND BALANCE** COMMITTED FUND BALANCE ASSIGNED FUND BALANCE UNASSIGNED FUND BALANCE **RESERVE FOR ENCUMBRANCE REVENUE FROM LOCAL SOURCES** TAXES LEVIED/ASSESSED **PROPERTY TAXES** PERSONAL PROPERTY TAXES **REAL PROPERTY TAXES REAL PROP TAXES - PRIOR YR** PERS PROP TAXES -PRIOR YR M/O OVERRIDE - CURRENT YR M/O OVERRIDE - PRIOR YR **OVERRIDE - CAPITAL PENALTIES & INTEREST TAX REVENUE FROM LOCAL GOVERN REVENUE IN LIEU OF TAXES REVENUE IN LIEU - HOUSING REVENUE IN LIEU - ADOT**

SRP LEVY TUITION **TUITION-INDIVIDUALS** TUITION EXCLUDING SUMMER SCHOOL **TUITION FOR SUMMER SCHOOL TUITION-OTHER AZ DIST** ASH TUITION TUITION-OUT OF STATE DIST TUITION FROM PRIVATE SOURCES TRANSPORTATION FEES TRANSPORT FEES-INDIVIDUAL TRANS FEES-OTHER AZ DIST TRANS FEES OUT STATE DIST TRANS.FEES OTHER SOURCES INVESTMENT INCOME **INTEREST ON INVESMENTS INTEREST ON REG WARRANTS** NET INCR(DECR)INVESTMENTS EARN ON INVEST/REAL PROP FOOD SERVICE DAILY SALES-REIMB PROG DAILY SALES-SCHL LUNCH DAILY SALES-SCHL BREKFAST DAILY SALES-SPECIAL MILK DAILY SALES-NONREIMBURSE SPECIAL FUNCTIONS ACTIVITIES-SCHL SPONSORED **BOOKSTORE REVENUE** ATHLETICS REVENUE **REVENUE - ENTERPRISE ACTIVITIES EXTRACURRICULAR FEES - TAX CREDIT REVENUE COMMUNITY SERVICE** REFUNDS **OTH REVENUE-LOCAL SOURCES** RENTALS **PRIV CONTRIBU/DONATIONS** PAPPAS FOUNDATION GAIN SALE-FIXED ASSETS MISC. REVENUE FROM OTHER DISTRICTS MISC. REVENUE FROM LOCAL GOVT. **REVENUES FROM OTHER DEPT IN DISTRICT REFUND-PRIOR YRS EXPENDITURES REVERSE EXPENDITURE - AP REVERSE EXPENDITURE - PR MISCELLANEOUS**

PAYMENT LOST/DAMAGE TEXTB **BOS Revenue** STALE WARRANTS-COUNTY USE **REVENUE INTERMED SOURCE** UNRESTRICTED COUNTY SCHOOLS FUND COUNTY EQUAL ASSISTANCE TAYLOR GRAZING RESTRICTED SPECIAL COUNTY SCHL RESERVE **REVENUE BEHALF DISTRICT REVENUE STATE SOURCES** UNRESTRICTED STATE EQUAL ASSISTANCE ADDITIONAL STATE AID ADDITL STATE AID-UNSECURE **CERTIFICATES ED CONVENIEN** INTITUTIONAL VOUCHERS STATE IMPACT ASSISTANCE **Student Success Fund** RESTRICTED STATE CARRYOVER UNDESIGNATED UNDESIGNATED **REVERSION STATE GOVERNMNT** return of interest **REVENUE BEHALF DISTRICT** Undesignated **REVENUE FEDERAL SOURCES UNRESTR GRANTS-FED-DIRECT** FEDERAL IMPACT AID **UNRESTR GRTS-FED-THRU ST RESTR GRANTS-FED-DIRECT REVERSION-FEDERAL GOVT** UNDEFINED **RESTR GRANTS-FED-THRU ST** NATL SCHOOL LUNCH PROGRAM; COMPL RPT CLOSE-OUT REV Federal Grant Transfer to the 9Fund Account FEDERAL CARRYOVER Interest Adjustment **REVERSION FEDERAL GOVT** Interest **BLDG IMPROVEMENTS GRANTS-FED-THRU INTER AG REVENUE IN-LIEU-OF TAXES**

E-RATE REIMBURSEMENTS OTHER FINANCING SOURCES **ISSUANCE OF BONDS** BOND OF PRINCIPAL PREMIUM OR DISCOUNT ON THE ISSUANCE ACCRUED INTEREST **INTERFUND TRANSFERS IN** PROCEEDS FROM DISPOSAL OF REAL PROP. CAPITAL LEASE PROCEEDS **EXPENDITURES PERSONAL SERVICES - SALARIES** Undesignated **CERTIFIED SALARIES ADMINISTRATORS TEACHERS** SUBSTITUTE **CERTIFIED - SICK LEAVE REFUND** BLANK CERTIFIED SUBSTITUTE TEACHERS **CERTIFIED - VACATION REFUND** Lead Teacher **CLASSIFIED SALARIES CLASSIFIED SALARIES** CLASSIFIED EMPLOYEES CLASSIFIED EMPLY-OVERTIME **CLASSIFIED EMPLY-VACATION** CLASSIFIED-SICK LEAVE REF CLASSIFIED-SUMMER EMPLYS PERSONAL SERV-EMPL BENEF **EMPLOYEE INSURANCE BENEFIT PACKAGE REFUND** SOCIAL SECURITY CONTRIB SOCIAL SECURITY-OASDI **MEDICARE-HOSP INSURANCE** STATE RETIRE CONTRIBUTION STATE RETIRE-CONTRIBUTION LONG-TERM DISABILITY ALTERNATIVE CONTRIBUTION RATE **TUITION REIMBURSEMENT** UNEMPLOYMENT INSURANCE WORKERS COMPENSATION **HEALTH BENEFITS Unused Leave Payments** SEVERANCE PAYMENT OTHER EMPLOYEE BENEFITS

PURCHASED PROF/TECH SERV **OFFICIAL/ADMIN SERVICES PROF EDUCATIONAL SERVICES** OTH PROFESSIONAL SERVICES BLANK **TECHNICAL SERVICES** FINGERPRINT/INVESTIGATION NEWSCLIPPINGS AUDIT SERVICES **EMPLOYEE TRAINING/PD SERVICES** PURCH PROPERTY SERV UTILITY SERV WATER/SEWAGE SERVICES CLEANING SERVICES WASTE DISPOSAL SERVICES **REPAIR & MAINT SERVICES** NONTECH RELATED REPAIR & MAINT. **TECHNOLOGY RELATED REPAIR & MAINT. COPIER REPAIR & MAINTENANCE TELEPHONE MAINT & REPAIR VEHICLE MAINT & REPAIR EQUIPMENT MAINT & REPAIR** BLANK BLANK RENTALS **RENTAL-LAND & BUILDING RENTAL-EQUIPMENT RENTAL - COMPUTERS & RELATED EQUIP.** PAPPAS LOAN REPAYMENT EQUIPMENT RENTAL CONSTRUCTION SERVICES **OTHER SERVICES** SECURITY GUARD SERVICES PEST CONTROL SERVICES SEC SYS MONITOR SERVICES OTHER PURCHASED SERVICES STUDENT TRANS SERVICES STUDENT TRANSPORT. FROM OTHER DISTRICTS STUDENT TRANSPORT FROM OUT OF STATE DIST. STUDENT TRANSPORT PURCHASED FROM OTHER **INSURANCE SERVICES** CURRENT YEAR INSURANCE COMMUNICATIONS **TELECOMMUNICATIONS** POSTAGE

CELL TELEPHONE SERVICES BLANK BLANK SHIPPING SERVICES ADVERTISING SERVICES **PRINTING/BINDING SERVICES** TUITION TUITION OTHER AZ DISTRICT TUITION OUT OF STATE DIST TUITION TO PRIVATE SOURCE **TUITION TO INTER AGENCIES** TUITION OUT DEBT SERVICE **TUITION-OTHER** FOOD MANAGEMENT SERVICES TRAVEL MISC PURCHASED SERVICES SERVS PURCH FROM OTHER AZ DISTR. SERVS PURCH FROM OUT-OF-STATE DIST. **SUPPLIES GENERAL SUPPLIES DISTRICT SUPPLIES** SUPPLIES FOR SALE OR RENTAL FOOD/ENTERPRISE FUNDS AUTO FUEL ENERGY NATURAL GAS ELECTRICITY **BOTTLED GAS** OIL COAL UNLEADED FUEL OTHER {ENERGY} FOOD **USDA COMMODITIES** FOOD/CAFETERIA MILK/CAFETERIA FOOD SERV SUPPLIES **BOOKS & PERIODICALS** LIBRARY BOOKS **TEXTBOOKS** INSTRUCTIONAL AIDS NON-STUDENT BOOKS STUDENT TEXTBOOK DEPOSITS **TECHNOLOGY RELATED SUPPLIES** PROPERTY

LAND & IMPROVEMENTS **BUILDINGS** EQUIPMENT FURNITURE & EQUIPMENT < \$5000 BLANK FURNITURE & EQUIPMENT >\$5,000 **VEHICLES < \$5,000** VEHICLES > \$5,000 TECH. HARDWARE & SOFTWARE < \$5,000 TECH. HARDWARE & SOFTWARE > \$5,000 DEPRECIATION **OTHER OBJECTS MEMBERSHIP DUES/FEES** JUDGMENTS AGAIN DISTRICT **REDEMPTION OF PRINCIPAL** Principal-Long Term Lease INTEREST INTEREST ON SHORT TERM DEBT LAND & BUILDING LEASES COPIER LEASES PAPPAS LOAN REPAYMENTS OTHER MISC EXPENDITURES ADMISSIONS REGISTRATIONS SUBSCRIPTIONS UNEMPLOYMENT TAXES OTHER **BUDGET ADJ;OTHER FIN USES** INDIRECT COSTS TRANSFER-OUT INTERFUND TRANSFERS OUT PAYMENT BOND ESCROW AGENT **REVERSION TO FED GOVT REVERSION TO STATE GOVT** UNDESIGNATED SYSTEM ACCOUNT **Undefined Unit** OPEN Williams Community School Phoenix Regional High School Uassigned Unassigned Mesa Detention Center **Durango Detention Center** Hope High Unassigned

St Lukes Elementary School Unassigned Lone Cactus High School Hope High Unassigned T J Pappas Elementary School **Phoenix Pappas Middle School** Unity High School **Continued Hope South Continued Hope West Continued Hope East** Esperanza Prep **Tumbleweed Regional Learning Center** Southwest Key - Campbell Southwest Key - Glendale - Myrtle Southwest Key - Glendale - Casa Glenn Sosuthwest Key - Thomas Southwest Key - Youngtown Southwest Key - Mesa Southwest Key - Phoenix A New Leaf Southwest Key - Kokopeli Hope High - Changed to 201 Hope High School School Site Districtwide Warehouse/Maintenance **District Office** Old District #512 Technology UNDEFINED COURSE Elementary **High School** Overhead Halle Foundation IMPACT AID PROGRAM Isntructional Improvement UTILITIES ALL SITE MAINTENANCE **OVERRIDE-YEAR 2** SUMMERSCHOOL '98 SUMMER SCHOOL '99 DISTRICT HELD DONATIONS **General Donations** Pint After School Program Stardust

Family Ememrgency Fund **Pappas Capital Project** Target Store 1% **Medical Clinic** Creative Women Of Pinn. Peak **Pappas Foundation** Avinet United Way/City Phx-Blk Watch Christmas WV-Luis Hernandez Schlshp AZ Educational Foundation **Fociss Center OPERATIONS** NETWORK ADMINISTRATOR PRINCIPAL CURRICULUM ASSESSMENT Student Activity-Yearbook Student Activity-Gold Account Student Activity-Student Council Student Activity-Senior class /// /// /// **EXCESS UTILITIES INCENTIVE PAY** TITLE II- HCCRA REIMBURSEMENT Summer School S.E.D. - Enrichment Program EAST VALLEY SUM SCHL EAST VALLEY SUM MID SCHL NO EAST ROSE LN MID SCHL EAST VALLEY TUITION WEST VALLEY TUITION MAJC TUITION AS STATE HOSP TUITION PARC PLACE TUITION **TYPP TUITION** EAST VALLEY MID TUITION Michael Jordan Foundation State Of AZ-Land Department **Teacher Venture** Wells Fargo Fred Meyer-SHOPA Target

EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER Greatest Need **Field Trips** After School Activities After School Sports Summer School **EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER** EMPLOYEE IDENTIFIER **EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER EMPLOYEE IDENTIFIER Class Size Reduction Teacher Compensation Increases AIMS Intervention Teacher Development Drop Out Prevention Teacher Liability Insurance Premiums** MS PRINCIPAL SEC/REGISTRA MS CLERK/TYPIST MS ASSIST ACTIVITY TREAS SCC-HS MATH PROGRAMS DISTRICT WIDE CONTINGENCY SPECIAL SYSTEMS DISTRICT CURRICULUM CHARTER SCHOOL EXPENSES TECHNOLOGY **GOLDEN EAGLE** PARKING FEES ART FEES LIFE TIME SPORTS FEES

SCIENCE LAB FEE MISC CLUB FEES **GERMAN CLUB** FAMILY ACTIVITY PASS STOCK MARKET CLUB **KEY CLUB** STRIVE UNDESIGNATED NON-ATHLETIC ATHLETIC **GENERAL ATHLETICS** WRITING PROGRAM SECURITY **SPANISH** PHY ED SOFTBALL FOOTBALL PROGRAM **CROSS COUNTRY** VOLLEYBALL TRACK WRESTLING CHEER BASKETBALL SOCCER BASEBALL COLOR GUARD FORENCIS COMPUTER CLUB DRAMA NEWSPAPER CLUB LIBRARY YEARBOOK NJHS SADD TENNIS **GIRLS BASKETBALL** BAND CHOIR GEOGRAPHY LIFE CLUB MUSIC GOLF DANCE FALCON LEADERSHIP **VIDEO PRODUCTIONS**

STUGO FINE ARTS NHS **TECH CLUB** FOREIGN LANGUAGE **ENVIRONMENTAL** WINGS SPANISH CLUB CHESS CLUB SCIENCE SPECIAL ED ΡΤΑ SPANISH CLUB **VIOLIN CLUB** FHLA HOSPITALITY CLASS OF 2001 CLASS OF 2002 CLASS OF 2003 CLASS OF 2004 SPAM STUDENT STORE FIELD TRIPS SCOTTSDALE USD PARADISE VALLEY USD FHUSD **BUILDERS CLUB DONATION** CHALLENGE SCIENCE CLUB EARTHQUEST E-SCRIPT **Suns Donation Burton Family-Hope Electives Team Court** UNDEFINED PROJECT On Semi Conductor Grant-HCCRA Walmart Grant-HCCRA Dollar General Grant-Espreanza Kemper Marley Grant-Esperanza IMPACT AID PRGRAM TAX CREDIT FEE BASED TAX CREDIT DONATION 1992 BOND FUNDS 1997 BOND FUNDS **1999 BOND FUNDS** Matt Drexel Health Grant-HCCRA

PRIOR YR TLC, F150-158 PAPPAS-TEMPE SITE REMDLNG **TEMPE SITE STE 6 REMDLG TEMPE SITE STE 109-13 REM TEMPE SITE PLAYGROUND** WILLIAMS DAYCARE PHX PAPPAS MID REMODELING PHX REG. H.S. REMODEL(WV) ESSER Non Title I ESSER II - Non Title I ESSER III Non Title I FY0506 FUND 050 FY04-City of Phx Neighborhood Block Grant-Pappas FY04-City of Phx Wake-Up Club COCURRICULAR-CLUBS COCURRICULAR-SPORTS **CROSS COUNTRY PROGRAM VOLLEYBALL PROGRAM** TRACK PROGRAM WRESTLING PROGRAM CHEER PROGRAM **BASKETBALL PROGRAM** SOCCER PROGRAM **BASEBALL PROGRAM** FY10 SEI BUDGET, #10SACSEB-060704-02A **FY09 SEI BUDGET** FY10 COMP INSTR-ENG LANG DEVLPMT, #10SACELD/08A #08SAAERC-860704-15A FY09 COMP INSTRUCTION-ENG LANG DEVLPMNT TAX CREDTI - 01 TAX CREDIT - 02 TAX CREDIT - 04 TAX CREDIT - 05 #08SAAERC-860704-15A #08SAAERP-860704-09A FY10 TITLE I LEA, #10FAATTI-060704-09A FY21 TITLE I LEA #02FASTTI-260704-05A HOLDING FUND; #08FAATTI-860704-11A FY19 Fund 100 TITLE I LEA **00FASTTI--FY00 TITLE I** FY01 TITLE I LEA #02FASTTI-260690-08A #03FASTTI-FY03 TITLE I #04FAATTI-460704-14A

#05FAATTI **#06FAATTI GRANT** #07FAATTI-760704-10A HOLDING FUND **FY99 TITLE I--BASIC** #07FAASLR-760704-15A #08FAASLR-860704-07A FY10 ARRA TITLE I GRANT, #10FAAART-060704-01A FY03 FUND 109, UNKNOWN FY10 TITLE I-D NEGLECTED OR DELINQUENT-LEA, #10DEL FY01 TITLE I LEA-NEG&DEL #03FASDEL-FY03 TI NEG&DEL HOLDING FUNDS HOLDING FUNDS **FY98 TITLE I-BASIC** FY99 T I NEG&DEL--9/30/00 #02FASDEL-260704-13A #05FAADEL HOLDING FUNDS HOLDING FUNDS HOLDING FUNDS FY01 TITLE I ACCOUNTABILI #02FASTIA-260704-12A FY03 FUND 112, UNKNOWN #02FASTIA-260704-17A FY03 FUND 114, UNKNOWN #06FAASIO/21A GRANT #07FAASIO-760704-09A #08FAASYT-860704-14A #03FAATSI-FY03 TT I ACCTA FY04 Fund 115, Unauthorized Activity #05FAASIW #04FAASIR-460704-19A #06FAASIW/20A GRANT #05FAATLI FY0506 FUND 118 FY03 FUND 119, UNKNOWN **OUTREACH EXPENSES** FY03 Fund 120 Reading First Subgrant #04FSARFS-460704-01A #05FSARFS #06FSARFS/02A GRANT #06FSARFP/16A GRANT #07FSARFP-760704-07A #08FSARFP-860704-05A

Reading First FY09 OUTREACH-SALARIES-GRP 1 OUTREACH-BENEFITS-GRP 1 OUTREACH-SUPPLIES-GRP I OUTREACH-PUR SERV-GRP I OUTREACH-TRAVEL-GRP I OUTREACH-TUITION-GRP I FY10 T II IMPRVING TCHR QLTY, #10FAATII-060704-10A FY21 TITLE II #02FASTII-260704-06A FY03 FUND 140, UNKNOWN **#04FAATII GRANT** HOLDING FUNDS HOLDING FUNDS HOLDING FUND; #08FAATII-860704-12A FY19 Fund 140 Title II **OOFASTII--FYOO TITLE II FY01 TITLE II EISENHOWER** #02FASTII-260690-07A #03FASTII-FY03 T IIA IMPR #04FAATII-460704-16A #05FAATII **#06FAATII GRANT** #07FAATII-760704-11A **FY99 TITLE II--EISENHOWER** FY03 FUND 149, UNKNOWN FY0506 FUND 149 00FADTLC-FY00 TECH LIT CH PAPPAS LEADERSHIP TRAING PAPPAS FIELD TRIPS HOLDING FUND **FY99 TECH LITERACY CHALL** FY01 TECH LITERACY CHLLG #02FADTLC-260690-14A #03FADETF-FY03 ED/TECH FY04 FUND 151 UNAUTH USE **FY99 TECH LITERACY CHALL** #03FADETF-FY03 T IID ENHN #04-FAAETF-460704-11A #05FAAETF FY0506 FUND 152 #07FBPETF-760704-13A FY01 TECH LITERACY CHLLG FY03 FUND 159 BALANCE FY00 FUND 160 TITLE IV

FY01 TITLE IV S&D FREE/BS #02FSSIVB-260704-08A #03FSSIVB-FY03 TT IVB S&D #04FSSIVB-460704-13A #05FBPIVB HOLDING FUNDS; #06FBPIVB GRANT FY97 FUND 160-96GOALS2000 HOLDING FUND FY09 T IV SAFE & DRUG FREE BASIC 00FSSIVB--FY00 T IV BASIC FY01 TITLE IV S&D FREE/BS #02FSSIVB-260690-05A #03FSSIVB-FY03 TT IVB S&D **#04FSSIVB GRANT** HOLDING FUND **FY98 TECH LITERACY CHALLG FY99 TITLE IV--BASIC** 00FSSIVD--FY00 T IV DISCR #08FSECY5-860704-01A FY99 FUND 162 TITLE IV #08FSECY3-860704-02A **FY99 TITLE IV--DISCREITON** FY19 Fund 165 Title IV FY03 FUND 169 BALANCE **00FASTVI--FY00 TITLE VI** FY01 TITLE VI INNOV ED PR #02FASTVI-260704-07A #03FASTVA-FY03 T VA INNOV #04FAATVA-460704-15A HOLDING FUNDS HOLDING FUNDS; #06FAATVA GRANT #07FAATVA-760704-12A HOLDING FUND; #08FAATVA-860704-13A **FY99 TITLE VI-INNOV ED PR 00FASTVI--FY00 TITLE VI** 00FASCSR--FY00 CLSS SZ RD **FY01 CLASS SIZE REDUCTION** #02FASCSR-260704-02A FY01 FUND 189 FY03 FUND 189 BALANCE FY03 FUND 190, UNDEFINED **FY96 TITLE IV-BASIC FY97 TITLE IV-BASIC FY98 TITLE IV--BASIC** #08FAALEP-860704-16A

FY19 Fund 193 Title III #03FASLEP-FY03 TT III LEP #04FAALEP-460704-18A #05FAALEP **#06FAALEP GRANT** #07FAALEP-760704-14A FY09 TITLE III LEP PROGRAM #04FAAEIE-460704-20A FY00 TITLE IX--INDIAN ED TRANSFER YEAR FY0506 FUND 200 HOLDING FUNDS FY99 TITLE IX--INDIAN ED FY00 TITLE IX--INDIAN ED FY01 TITLE IX INDIAN ED FY02 TITLE IX INDIAN ED FY03 USED IND ED-GRTS/LEA FY04 USDE Indian Education FY99 TITLE IX--INDIAN ED FY03 FUND 209 ACTIVITY FY10 IDEA-BASIC-ENT, #10FESCBG-060704-06A FY01 IDEA BASIC ENTITLEMT #02FESCBG-260704-03A #03FESCBG-FY03 IDEA-BASIC #04FESCBG-460704-03A #05FESCBG **#06FESCBG GRANT** #07FESCBG-760704-03A HOLDING FUNDS; #08FESCBG-860704-04A FY09 IDEA-BASIC-ENT **00FESCBP--FY00 IDEA PRSCH** FY21 IDEA Basic #02FESCBP-260690-02A #03FESCBP-FY03 PRESCHOOL **#04FESCBP GRANT** HOLDING FUND **FY99 IDEA PARTB-PRESC ENT** FY10 ARRA IDEA GRANT, #10FESAIG-060704-04A #03FESCBP-FY03 PRESCHOOL 304FESCBP-460704-04A #05FECCBP **#06FECCBP GRANT** #02FESCDS-260704-01A #03FESCD2-FY03 IDEA-CRTNG **FY99 IDEA SUPPORT/DISCRET**

#02FESSTT-260704-15A #03FESPTA-460704-02A #05FESPT2 FY0506 FUND 224 #07FESSCG-760704-08A FUND 224 YR 08 **FY09 IDEA-SECURE CARE GRANT** FY10 IDEA-SECURE CARE GRANT, #10FESSCG-060704-11A #03FESST2-FY03 IDEA SMLSS **#06FESSCG GRANT** #08FESSCG-860704-10A 00FESCPR--FY00 IDEA COLLB #02FESEMR-260704-14A #03FESEMR-FY03 IDEA-EMERG FY04 Fund 226, Unauthorized Activity #05FESCPR FY0506 FUND 226 #07FESCPR-760704-04A HOLDING FUND **00FESTPT--FY00 TRANS INNV** FY02 FUND 227 IDEA FY01 TRANS INNOV-ROUND 2 #05FESPRG FY0506 FUND 228 **OUTREACH-SALARIES-GRP II OUTREACH-BENEFITS-GRP II OUTREACH-SUPPLIES-GRP II OUTREACH-PUR SERV-GRP II OUTREACH-TRAVEL-GRP II OUTREACH COSTS** HOLDING FUND HOLDING FUND **FY97 IDEA PARTB PRESCH EN FY98 IDEA PART B PRESCH** FY96 FUND 236 IDEA PARTB FY98 FUND 236 IDEA PARTB FY97 ACTIVITY-96STWFCHN FY98 FUND 250 FY97 ACITIVITY-96STWFCHN FY98 FED VOC ED-PERK-CONS **FY98 FED VOC ED-TECH-CONS** 00FVEDBG--FY00 VOC ED BSC FY01 VOC ED BASIC GRT/FED #03FCTDBG-FY03 VOC ED BSC **#04FCTDBG GRANT**

HOLDING FUND HOLDING FUNDS FY99 FED VOC ED-BASIC/PRK FY01 VOC ED BASIC GRT/FED #02FVEDBG-260690-11A FY03 VOC ED TECH PREP FY04 FUND 262 UNKNOWN FY99 FED VOC ED-BASIC/PKN FY01 FUND 269 FY03 FUND 269 BALANCE **#04FCTLSY GRANT** FY10 ED FOR HOMELESS CHILDREN&YTH SUBGRANT FUND 280 YR 1011 (UNAUTH EXP) #03FASHML-FY03 ED F/HMLSS #04FAAHML-460704-17A #05FAAHML #04FAAHML-460704-22A FY01 VOC ED TECH PREP FY02 FUND 283 UNDEFINED FY00 FUND 284 FED VOC ED FY01 FUND 284 #02FVEDTP-260690-10A FY99 FUND 284 FED VOC ED FY00 MEDICAID OUTREACH FY01 MEDICAID OUTREACH RM FY03 FUND 290 BALANCE **FY96 TITLE X-INDIAN EDUC FY97 TITLE X-INDIAN EDUC FY98 TITLE X-INDIAN ED FY99 MEDICAID OUTREACH** FY03 FUND 291 BALANCE HOLDING FUNDS 00FASGLS--FY00 GOALS 2000 FY01 GOALS 2000 FY02 FUND 295 GOALS 2000 FY03 FUND 295, UNKNOWN FY99 TITLE III--GOALS2000 FY01 GOALS 2000 FY02 FUND 296 UNDEFINED FY01 FUND 299 FY03 FUND 299 BALANCE FY00 USDA SEC AGRIC CHLLG FY01 USDA SEC AGRIC CHLLG HOLDING FUND FND 312 YR 0910 UNKNOWN

FY09 REFUGEE CHILDREN FY10 REFUGEE CHILDREN. #10FSERCG-060704-07A **FY98 MEDICAID OUTREACH FY01 TITLE I HOMELESS CHD** HOLDING FUND **FY99 HOMELESS EDUCATION** 00FASHML-FY00 HOMELESS ED #02FASHML-260704-16A **FY96 SCH TO WORK-PRIORITY FY98 ST VOC ED-PRIORITY** FY01 MC COMM COLLEGE TOB FY02 FUND 362 MCCC TOBCCO FY06 USDE PROJECT TEAM FY07 Fund 362, ~USDOE FY07 USDOE PROJECT TEAM (C/O MONIES) FUND 363 YR 08, USDOE PROJ TEAM C/O FY06 USDE ALCANZAMOS EN MATHEMATICAS FUND 365 YR 08, USDOE ALCANZAMOS EN MATEMATICAS FUND 365 YR 0809, USDE ALCANZ EN MATEMATICAS FY06 FY07 USDOE ALCANZAMOS EN MATEMATICAS (C/O MONIES) FUND 366 YR 08, USDOE ALCANZAMOS EN MATEM C/O FUND 366 YR 0809, USDE ALCANZ MATEMATICAS C/O FY07 FY00 USDE 21ST CENT LRNG FY01 USDE 21ST CENTURY FY02 21ST CENTURY GRANT FY03 21ST CENTURY GRANT #06FBPCCL GRANT #07FBPCY2-760704-01A FUND370 YR 08 (UNKNOWN) FY00 LEARN&SERVE AMERICA FY01 LEARN & SERVE AMER FY03 21st Century Grant #04FSSCCL-460704-07A #05FBPCY2-560704-07A **#06FBPCY3 GRANT** #07FBPCY4-760704-02A FUND 372 YR 08 (UNKNOWN) **FY99 LEARN&SERVE AMERICA** FYOO E--RATE REIMB **FY01 E-RATE REIMBURSEMENT** FY0506 E-RATE REIMBURSEMENT **FY07 E-RATE REIMBURSEMENT FY08 E-RATE REIMBURSEMENT** FY00 MAXIMUS AZ WORKS PRJ FY01 MAXIMUS AZ WORKS PRJ

FY02 FUND 381 AZ ST SUPCT FY01 AZ ST SUP CRT-CH ABS FY02 FUND 382 AZ ST SUPCT AOC GRANT PRIOR YR FY04 AZ St Supreme Crt Juv Justice Chem Abuse FY05 FUND 382 (UNKNOWN) FY0506 FUND 382 FUND 382 YR 08 (UNKNOWN) FY10 AZ ST SUPREME CRT - T II A FY01 AZ ST SUP CRT-CL SIZ FY02 FUND 383 AZ ST SUPCT AOC GRANT PRIOR YR FY04 AZ St Supreme Crt Juv Justice Title II Part A FY05 FUND 383 (UNKNOWN) **FY96 HANDICPPD PUPILS-ESY** FY07 AZ STATE SUPREME COURT TITLE II A FUND 383 YR 08, AZ ST SUPR CRT TITLE II A FY09 AZ ST SUPREME COURT-T II A FY01 AZ ST SUP CRT-TOB PV FY02 FUND 384 AZ ST SUPCT AOC GRANT PRIOR YR FY04 AZ St Supreme Crt Juv Justice Title IV Part A FY05 FUND 384 (UNKNOWN) FY0506 FUND 384 **FY97 HANDICPPD PUPILS-ESY FY98 HANDICPPD PUPILS-ESY** FY10 AZ ST SUPREME CRT - T I D FY01 AZ ST SUP CRT-TI N&D **NINE FUND FY02** AOC GRANT PRIOR YR FY04 AZ St Supreme Crt Juv Justice Title I Part D FY05 FUND 385 (UNKNOWN) FY0506 FUND 385 FY07 AZ STATE SUPREME COURT TITLE I D FUND 385 YR 08, AZ ST SUPR CRT TITLE I D FY09 AZ ST SUPREME COURT - T I D FY01 AZ ST SUP CRT-T IV/B FY02 FUND 386 AZ ST SUPCT AOC GRANT PRIOR YR FY04 AZ St Supreme Crt Juv Justice Part B-IDEA-Bas FY05 FUND 386 (UNKNOWN) FY04 AZ St Supreme Crt Juv Justice Title II Part D FY09 AZ ST SUPREME COURT - JUV CRIME REDUCTION FD FY03 FUND 389, UNKNOWN #04FAAOBP-460704-23A

#06FAACSC/19A GRANT #05FAACSC/12A FY0506 FUND 391 **FY97 STATE TOBACCO TAX** FY98 STATE TOBACCO TAX; FD391 YR08 BALANCE FY96 STATE CHEM ABUSE PRV **FY97 STATE CHEM ABUSE PRV FY98 STATE CHEM ABUSE PRV FY96 GIFTED EDUCAITON FY97 GIFTED EDUCATION FY98 GIFTED EDUCATION FY96 ENVIRONMENTAL EDUC FY98 ENVIRONMENTAL EDUC** FY97 EARLY CHILDHD ST BLK FY98 EARLY CHILDHD ST BLK FY0506 FUND 399 **00SVEDPP--FY00 PRIORITY** FY01 VOC ED PRIORITY PROG FY02 FND 400 ST VOC ED-PP FY03 FUND 400, UNKNOWN **#04SCTDPP GRANT** HOLDING FUND HOLDING FUND HOLDING FUND **FY99 ST VOC ED--PRIORITY** HOLDING FUND 00SASECB--FY00 EARLY CHHD FY01 EARLY CHILDHOOD BLCK #02SSSECB-260704-04A #03SSSECB-FY03 EARLY CHLD #04-SECECB-460704-06A #05SECECB **#06SECECB GRANT** #07SECECB-760704-06A HOLDING FUND; #08SECECB-860704-06A **FY99 EARLY CHILDHOOD BLK** FY03 FUND 419 BALANCE **FY01 EXTENDED SCH YEAR** #02SESESY-260704-11A FY03 FUND 420, UNKNOWN **FY99 HANDICPPD PUPILS-ESY** 00SSSCHM--FY00 CHEM ABUSE FY01 FUND 430 ST CHEM ABS #02SSSCHM-260690-04A #03SSSCHM-FY03 ST CHEM AB

#04-SSSCHM-460704-12A #05SBPCHM **#06SBPCHM GRANT** FY07 Fund 430 **FY09 STATE CHEMICAL ABUSE** 00SSSCHM--FY00 CHEM ABUSE FY01 STATE CHEMICAL ABUSE #02SSSCHM-260704-09A **FY99 STATE CHEM ABUSE PRV** HOLDING FUND **FY00 ACADEMIC CONTESTS FY01 ADACEMIC CONTESTS FY02 ACADEMIC CONTESTS FY03 ACADEMIC CONTESTS FY04 ACADEMIC CONTESTS** FY03 FUND 439 BALANCE 00SESGFT--FY00 GIFTED ED **FY01 GIFTED EDUCATION** #02SESGFT-260690-12A #03SESGFT-FY03 GIFTED ED **#04SAAGFT GRANT FY99 GIFTED EDUCAITON FY00 ENVIRONMENTAL SP PLT FY01 ENVIR SPEC PLATE FY99 ENVIRON SPEC PLATE FY00 SYS PHONICS INSTRUCT FY01 SYS PHONICS INSTR** FY99 SYS PHONICS--HB 2130 FY01 PRNTL CH/RDING SUC FY03 FUND 469 BALANCE 00SSSTOB--FY00 TOB ED&PRV FY01 TOBACCO ED & PREV #03SAACEL-FY03 CII ENG LR FY04 Fund 470, Unknown **#06SAASEI GRANT** HOLDING FUND FY99 ST TOBACCO ED & PREV 00SSSTOB--FY00 TOB ED&PRV FY01 TOBACCO ED&PREV PROG FY02 FUND 471 UNDEFINED **FY99 STATE TOBACCO PREV** #03SAAELC-FY03 E/L CLSSRM **#04SAAECR GRANT** #03SASELF-FY03 E/L INSTRU #04-SAAELF-460704-09A

#05SAAELF #04SAAEBF-460704-21A **#06SAAEBF GRANT** #05SAAECR-560704-23A #03SASELM-FY03 E/L/L MTLS #04SAAELM-460704-10A #05SAAELM-560704-24A FY03 FUND 479 BALANCE FY00 FUND 480 ST SAFE SCH #03SSSJCO-FY03 SCH SAFETY #04SSSCO-460704-05A #05SBPJCO-560704-04A **#06SBPJCO GRANT** #07SBPJCO-760704-05A #08SSDJCO-860704-03A FORMERLY FY99 SPORTS GRNT 00SSSJCO--FY00 SCH SAFETY FY01 SCHOOL SAFETY PROG #02SSSJCO-260704-10A **FY99 STATE SAFE SCHOOLS** #05SAAAFS #05SAAATP FY00 NEIGHBORHOOD BLK WCH FY01 NEIGHBRHD BLK WATCH FY02 FD490 NBHD BLK WATCH FY04 Fund 490 #05SBPPDE **#06SBPPDE GRANT** FY02 FD491 NBHD BLK WATCH FY03 C/PHX WESTWOOD BLK W FY01 NAU-AZ K12 CENTER FY03 FUND 494 BALANCE HOLDING FUND **FY09 CHARACTER ED MATCHING GRANT** FND 499 YR 0910, INTEREST APPOR FY03 FUND 499 BALANCE FY0506 FUND 466, INT APPOR FY07 Fund 499 (interest) FY99 UNITED WAY/CITYOFPHX HOLDING FUNDS HOLDING FUNDS

Description	YTD Transactions	Parse Account Field	Final Fund	Rollup Fund	Fund	Program	Function	Object	Unit
CLASSIFIED SALARIES	\$11,558.01		001		001	200	1900	6150	201
EMPLOYEE INSURANCE	\$5,816.96		001		001	200	1900	6210	201
SOCIAL SECURITY-OASDI	\$637.25		001		001	200	1900	6221	201
MEDICARE-HOSP INSURANCE	\$149.04		001		001	200	1900	6222	201
STATE RETIRE-CONTRIBUTION	\$1,385.84		001		001	200	1900	6231	201
LONG-TERM DISABILITY	\$16.12		001		001	200	1900	6232	201
WORKERS COMPENSATION	\$38.77		001		001	200	1900	6260	201
CLASSIFIED SALARIES	\$23,276.87		001		001	200	2190	6150	201
EMPLOYEE INSURANCE	\$4,093.60		001		001	200	2190	6210	201
SOCIAL SECURITY-OASDI	\$1,440.06		001		001	200	2190	6221	201
MEDICARE-HOSP INSURANCE	\$336.77		001		001	200	2190	6222	201
STATE RETIRE-CONTRIBUTION	\$2,797.30		001		001	200	2190	6231	201
LONG-TERM DISABILITY	\$32.53		001		001	200	2190	6232	201
WORKERS COMPENSATION	\$78.24		001		001	200	2190	6260	201
EQUIPMENT MAINT & REPAIR	\$370.00		001		001	200	2640	6436	500
			0						
	CLASSIFIED SALARIES EMPLOYEE INSURANCE SOCIAL SECURITY-OASDI MEDICARE-HOSP INSURANCE STATE RETIRE-CONTRIBUTION LONG-TERM DISABILITY WORKERS COMPENSATION CLASSIFIED SALARIES EMPLOYEE INSURANCE SOCIAL SECURITY-OASDI MEDICARE-HOSP INSURANCE STATE RETIRE-CONTRIBUTION LONG-TERM DISABILITY WORKERS COMPENSATION	CLASSIFIED SALARIES \$11,558.01 EMPLOYEE INSURANCE \$5,816.96 SOCIAL SECURITY-OASDI \$637.25 MEDICARE-HOSP INSURANCE \$149.04 STATE RETIRE-CONTRIBUTION \$1,385.84 LONG-TERM DISABILITY \$16.12 WORKERS COMPENSATION \$38.77 CLASSIFIED SALARIES \$23,276.87 EMPLOYEE INSURANCE \$4,093.60 SOCIAL SECURITY-OASDI \$1,440.06 MEDICARE-HOSP INSURANCE \$336.77 STATE RETIRE-CONTRIBUTION \$2,797.30 LONG-TERM DISABILITY \$22,532 WORKERS COMPENSATION \$78.24	OCASTIFICION FTD FLATISTACIONS CLASSIFIE SALARIES \$11,558.01 EMPLOYEE INSURANCE \$5,816.96 SOCIAL SECURITY-OASDI \$637.25 MEDICARE-HOSP INSURANCE \$149.04 STATE RETIRE-CONTRIBUTION \$1,385.84 LONG-TERM DISABILITY \$16.12 WORKERS COMPENSATION \$38.77 CLASSIFIED SALARIES \$23,276.87 EMPLOYEE INSURANCE \$4,993.60 SOCIAL SECURITY-OASDI \$1,440.06 MEDICARE-HOSP INSURANCE \$336.77 STATE RETIRE-CONTRIBUTION \$2,297.30 LONG-TERM DISABILITY \$32.53 WORKERS COMPENSATION \$78.24	Interview Construction Construction <td>Instructions Instructions CLASSIFIE SALARIES \$11,558,01 CLASSIFIE SALARIES \$11,558,01 EMPLOYEE INSURANCE \$5,816,96 SOCIAL SECURITY-CASDI \$637,25 MEDICARE-HOSP INSURANCE \$149,04 STATE RETIRE-CONTRIBUTION \$1,385,84 LONG-TERM DISABILITY \$16,12 WORKERS COMPENSATION \$38,77 CLASSIFIED SALARIES \$23,276,87 EMPLOYEE INSURANCE \$49,04 SOCIAL SECURITY-OASDI \$1,440,06 MEDICARE-HOSP INSURANCE \$336,77 SOCIAL SECURITY-OASDI \$1,440,06 MEDICARE-HOSP INSURANCE \$336,77 STATE RETIRE-CONTRIBUTION \$2,797,30 ODI STATE RETIRE-CONTRIBUTION STATE RETIRE-CONTRIBUTION \$2,797,30 ODI UONG-TERM DISABILITY VORKERS COMPENSATION \$78,24</td> <td>International International Internaternat Internationalisteaconditional</td> <td>Instruction Instructions Instructins Instructions Instructions<td>Instruction Instructions Instructinstructins Instructinstres Inst</td><td>Description FTD Transactions FTD Transactions Fond Transactis Fond Transactis Fond</td></td>	Instructions Instructions CLASSIFIE SALARIES \$11,558,01 CLASSIFIE SALARIES \$11,558,01 EMPLOYEE INSURANCE \$5,816,96 SOCIAL SECURITY-CASDI \$637,25 MEDICARE-HOSP INSURANCE \$149,04 STATE RETIRE-CONTRIBUTION \$1,385,84 LONG-TERM DISABILITY \$16,12 WORKERS COMPENSATION \$38,77 CLASSIFIED SALARIES \$23,276,87 EMPLOYEE INSURANCE \$49,04 SOCIAL SECURITY-OASDI \$1,440,06 MEDICARE-HOSP INSURANCE \$336,77 SOCIAL SECURITY-OASDI \$1,440,06 MEDICARE-HOSP INSURANCE \$336,77 STATE RETIRE-CONTRIBUTION \$2,797,30 ODI STATE RETIRE-CONTRIBUTION STATE RETIRE-CONTRIBUTION \$2,797,30 ODI UONG-TERM DISABILITY VORKERS COMPENSATION \$78,24	International Internaternat Internationalisteaconditional	Instruction Instructions Instructins Instructions Instructions <td>Instruction Instructions Instructinstructins Instructinstres Inst</td> <td>Description FTD Transactions FTD Transactions Fond Transactis Fond Transactis Fond</td>	Instruction Instructions Instructinstructins Instructinstres Inst	Description FTD Transactions FTD Transactions Fond Transactis Fond Transactis Fond

- 0 Ω - 0

Primary Unit Code Final Unit Code	Bold Funds	PY Ending Fund	Balance	Calculated CY Beginning Fund Balance Final CY Beginning Fund Balance	
201	222				
201	223		Begini	ning fund balances for funds 221 through 229	
201	224		are included on the line for Fund 220, as these funds are all reported in a single line on Page 5.		
201	225				
201	226				
201	227				
201	228				
201	229				
201	230		0	0	
201	231				
201	232				
201	233		Beginning fund balances for funds 231 through 239 are included on the line for Fund 230, as these funds		
201	234		are included on the line for Fund 230, as these funds are all reported in a single line on Page 5.		
201	235				
500	236				

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

Page	Reference	Instructions	Significant Change
		These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.	
General	– Instructions	Districts should follow the General Instructions below prior to uploading records to the Accounting Data tab.	
		Instructions for uploading accounting records are included in a separate document titled "Data Uploading Instructions". This file has also been included in the AFR packet.	
General	– Reconciling	All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2023. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2023, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.	
General –	Budget Amounts	Budget amounts should be taken from the district's most recently revised, adopted FY 2023 expenditure budget, which has been submitted to ADE. All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.	
	Beginning Fund Balances	The beginning balance for each fund at July 1, 2022, automatically pulls from the fund's ending balance reported on the AFR for FY 2022. If an ending fund balance was reported incorrectly on the FY 2022 AFR for any fund, districts should compute the beginning balance for such funds as follows: Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/22. Plus: Accrued revenues as of 6/30/22, received during the 60-day period following 6/30/22. Less: Payments made during the 60-day period following 6/30/22, for goods and services received on or before 6/30/22, but not paid for by that date. This calculated amount should be entered for the appropriate fund in the Calculated CY Beginning Fund Balance column (Column Q) on the Accounting Data tab. Lines that report amounts for multiple funds should enter a single amount for the calculated beginning fund balance for all funds reported on that line. For example, line 1 on page 5 reports amounts for Funds 100-139. The total calculated beginning fund balance for funds 100-139 should be entered on the line for Fund 100 on the Accounting Data tab. Similarly, districts reporting amounts on line 33 on page 6 would enter the total calculated beginning fund balance for all funds on the "Other" line on the Accounting Data tab. Districts should maintain documentation for the calculation of any amounts entered in the Calculated CY Beginning Fund Balance column.	
General – R	eporting Sub-funds	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay. After the district's accounting records have been uploaded to the Accounting Data tab, all sub-funds and non-bolded fund codes (if any) will be identified by red shading in the Final Fund column. Districts must identify the appropriate bolded fund number for reporting purposes for each sub-fund and non-bolded fund prior to submitting the AFR files to ADE and the district's CSS. All bold fund numbers are listed on column O on the Accounting Data tab.	

Page	Reference	Instructions	Significant Change
	·	Revenues must include cash receipts through June 30, 2023, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:	
General – Revenues		 federal reimbursements received for meals served in FY 2023; property taxes collected for levies of prior fiscal years; tuition received for students attending the district during FY 2023; FY 2023 CSF revenues received; FY 2023 state aid apportionment rollover payments made in the beginning of July 2023 	
Genera	ai – Revenues	(FY 2024), pursuant to Laws 2022, Ch. 313, §122.6) the district's portion of the FY 2023 \$50,000,000 from 2016 Prop 123 additional funding.	
		In addition, revenues must include any cash receipts of FY 2023 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2022 Statewide recalculation adjustments made in August 2022, as described in School Finance Memorandum 23-017.	
General	- Expenditures	Expenditures must include cash disbursements through June 30, 2023, and payments made after fiscal year-end, but prior to August 30, 2023, for goods and services received on or before June 30, 2023.	
General	– Coding Errors	Corrections identified on the Coding Errors page are required when they meet or exceed 10% of the related reporting. Miscodings that exceed this threshold are highlighted in pink. Transactions coded to unallowable fund/object combination are highlighted in purple. Districts should make journal entries in their accounting records for these corrections. After correcting their accounting records, districts should upload the corrected records to the Accounting Data tab as described in the Data Uploading Instructions document.	
		Districts are encouraged to address <u>all</u> related corrections in future coding, other than issues related to rounding error (i.e., amounts generally less than \$10).	
Cover	Name, County, CTDS Number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.	
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.	
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2022, and June 30, 2023, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).	
1	Footnote 4	Debt Service Fund expenditures reported on line 43 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).	
1	Line 16	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.	
1	Lines 5-17 General Tuition Guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.	
1	Line 26	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2023 \$50,000,000 from 2016 Prop 123 additional funding.	
		Do not include state equalization or additional state aid amounts as they are reported on lines 27 and 28.	
1	Lines 27 and 28	The amounts reported on these lines should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent BSA 64 report. Reconciling these amounts to the BSA report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.	
1	Line 31	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 40 for instructions for reporting transfers from the Impact Aid Fund.	
1	Line 40	This line should include Impact Aid monies transferred to the M&O or UCO Funds. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O or UCO Funds to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.	

AFR Instructions

Page	Reference	Instructions	Significant Change
1	Line 43	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 32 and page 4, line 10, respectively.	
3	General	Expenditures coded to the Classroom Site Fund (CSF) (010) that would have caused the district to exceed the CSF Budget Limit should be reclassified to the M&O or other appropriate fund before the AFR is completed.	
3	Line 7	Report expenditures for teacher liability insurance premiums made from Fund 010.	
3	Line 9	Report allowable CSF amounts for Function 3300—Community Service Operations on these lines. For example, if a district included a community school program, such as preschool for children without disabilities, as a CSF-eligible program related to its educational mission, expenditures for certified teacher salaries and related expenses allowable under CSF would be reported here.	
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate. If the district records its Unrestricted Capital Outlay Override expenditures in a fund other than Fund 610, the district should enter 610 in the Rollup Fund column on the Accounting Data tab for that fund.	
4	UCO Fund Expenditures Lines 2-9	<u>All</u> expenditures from the UCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3, are included on these lines.	
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-12 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) funds. The amounts reported on lines 2-12 may not include all expenditures of these funds as shown on line 1. Total expenditures for the UCO Fund are reported in the UCO Fund Expenditures table at the top of page 4. Total expenditures for the UCO, Bond Building, and Adjacent Ways funds are reported on page 1, line 43. Total expenditures in the New School Facilities Fund are reported on page 6, line 30.	noninstructional software subscription expenditures and revised lines 11 and 12 to include more than 12-month software
		In addition, the detailed expenditures reported in lines 2-12 must be separately entered as new construction or renovation on lines 14-16. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-12, the amount should be entered as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 13 must agree to the total amounts reported on line 17, by fund.	
4	New construction cost per square foot	Enter the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.	
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2023. Assets with costs below \$5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than \$5,000. Do not include stewardship list items in these amounts.	
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2023. This amount will not appear on the capital assets list as of June 30, 2023, as these amounts are not recorded on the list until the project(s) is completed.	

Page	Reference	Instructions	Significant Change
5	Federal Projects, Lines 1-20 and 22	Formulas will pull amounts on these lines for all funds indicated for each line, up to the first fund indicated on the line below it. For example, line 1 will pull data from funds 100 through 139 for ESEA Title I—Helping Disadvantaged Children, line 2 will pull data from funds 140 though 159 for ESEA Title II—Professional Development and Technology, and line 3 will pull data from funds 160 through 169 for ESEA Title IV—ESEA Title IV—21st Century Schools, and so on.	separately report fund details for 349—National Forest Fees, 353—Taylor Grazing Fees, 374—E
		Districts must manually enter beginning fund balances and budgeted expenditures for the following funds: 349—National Forest Fees, 353—Taylor Grazing Fees, 374—E-Rate, 378—Impact Aid, and 699—Federal Impact Aid (Construction).	
		Districts using funds for internal management purposes numbered from 100 through 299 that are not related to the specific areas indicated on each line should identify the correct fund in the Rollup Fund column on the Accounting Data tab to ensure proper reporting on the AFR. If the fund does not relate to any of the areas identified on lines 1 through 18 and 20, it should be included on line 19 with Other Federal Projects. In this case, districts should enter a rollup fund in the 300 through 399 range (other than Funds 349, 353, 374 and 378).	
		All Federal COVID-19 relief grants recorded in the 300 through 399 fund range should be included on lines 19 and 22. Funds 227—ARP-IDEA Preschool and 228—ARP IDEA Basic should be included on lines 8 and 22.	
		COVID fund rollup instructions: 1. On the accounting data tab column G, select all Federal COVID-19 relief grants recorded in the 300 through 399 fund range including those with assigned fund numbers (Fund 326—Elementary and Secondary School Emergency Relief (ESSER) I, Fund 336—ESSER II, and Fund 346—ESSER III, and Fund 328—Enrollment Stability Grant Program). In column F, select "COVID" from the bottom of the dropdown menu as the designated rollup fund.	
		2. DO NOT select any rollup fund for Funds 227-ARP-IDEA Preschool and 228-ARP-IDEA Basic.	
		For further assistance with this item please contact the Auditor General's Accountability Services Division at (602) 977-2796.	
5	Net Other Financing Sources and Uses Including Transfers	Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns are shown as positive numbers. Amounts pulled into these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column G.	
		If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G.	
		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.	
5	State Projects, Lines 22-32	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. Districts should identify the appropriate bold-level fund in the Rollup Fund column on the Accounting Data tab. For example, if the district uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 20, Fund 400—Vocational Education. In this case, the district should select Fund 400 as the Rollup Fund for all amounts coded to fund 401 on the Accounting Data tab.	
		For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 23 will pull only amounts for Fund 400—Vocational Education, line 24 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on. If the fund does not relate to any of the areas identified on lines 23 through 32, it should be included on line 33 with Other State Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.	
5	Results-based Funding, Line 30	In accordance with A.R.S. §15-249.08, all districts that received monies for Fund 457— Results-base Funding must separately complete ADE's Results Based Fund Report. The completed form should be uploaded to ADE along with the AFR, as it is required by November 1. Instructions for completing the report are included in the separate form.	
		Additional questions about completing the Result Based Fund Report should be directed to ADE's School Finance Budget Team.	
		sfbudgetteam@azed.gov	

Page	Reference	Instructions	Significant Change
6		Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns are shown as positive numbers. Amounts entered in these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column F.	
		If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.	
6	Other Funds—School Plant Line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established sub-funds for School Plant in funds 501-504, to account for monies received that were restricted for different purposes by statute, should enter 500 in the Rollup Fund column on the Accounting Data tab for these funds.	
6	Other Funds—Indirect Costs Line 17	Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be coded as a Transfer-in (object 5200).	
6	Other Funds— New School Facilities Line 31	Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.	
6	Other Funds— Lines 33,34, and 36-39	Districts must manually enter beginning fund balances and budgeted expenditures for the following funds: 750—Permanent Funds, Trust and Custodial—800-849, Employee Insurance Program Withholding—855, State and Income Tax Withholding—865 and Enterpise Funds—900-949, and any funds identified as "Other" in the Rollup Fund column on the Accounting Data tab.	separately report fund details for
6	Other Line 39	Districts with any funds in their accounting records that are not properly included elsewhere in the AFR, such as amounts related to monies remaining in Fund 080—Student Success, should enter the word "other" (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.	
6	Internal Service Funds 950-989, Lines 1 through 4	Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfers-out for these lines.	
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.	
6	Instructional Improvement Fund 020 Detailed	Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979.	
	Expenditures	Any district that did not have Instructional Improvement Fund expenditures during the fiscal year must indicate this by selecting the checkbox below the Instructional Improvement table.	
6	Credentials Incentive Fund 597 Detailed Expenditures	 Districts must manually enter the detailed actual expenditure amounts for the following costs in accordance with A.R.S. §15-249.15: 1. Instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license. 2. To offset the students' cost of certification, credentialing, or licensure. 3. Developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical education program or course. 4. Instructional hardware, software, or supplies required for the certification, credentialing, or licensure. 5. Career exploration in any school grade and awareness activities for parents, students, and the 	
7	General	community for the approved sectors. Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.	

Reference	Instructions	Significant Change
Section A—Bonds and Short-term Debt	This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below.	
	Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3. Any amount reported on line 3 must be entered as a negative number (with a minus sign).	
	Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity during the fiscal year but no balances at the beginning or end of the fiscal year should report 0 on lines 5 and 6.	
	DO NOT INCLUDE lease agreements, financed purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.	
Section C— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.	
Section D— Current Expenditures by Category	A.R.S. §15-255 requires the Superintendent of Public Instruction's Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the "per pupil" amounts based on the total current expenditures reported on lines 1 through 5 in this section.	
	The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures from federal funds. On line 7, districts should report the portion of total current expenditures calculated on line 6 that were made from federal funds, excluding those intended to replace local tax revenues (funds 100 through 399, excluding applicable impact aid fund monies).	
	Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).	
Section E—Other long-term debt	agreements and more than 12-month noninstructional software subscriptions. On lines 3 and 4, report principal and interest expenditures for more than 12- month instructional software subscriptions.	
	lease, or more than 12-month software subscription agreements during the fiscal year.	
Section G—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	 A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as: (a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred navents is secured or 	
	 (b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value. (c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device. (d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented. 	
	and Short-term Debt Section C— Liabilities in Excess of the Budget Section D— Current Expenditures by Category Section E—Other Iong-term debt Section E—Other Iong-term debt Section G—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card	Section A—Bond This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below. Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and extrificates of participation. Report all such dott issued during the fiscal year on ine 2. Report all principal payments made on such debt during the fiscal year an inens. Any amount reported on line 3 must be entered as a negative number (with a minus sign). Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less ach as bank revolving lines of aredit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity during the fiscal year bat no balances at the beginning or end of the fiscal year should report 0 on lines 5 and 6. Soction C— curver, curved only the actual expenditures incurred in excess of the budget were less than the amount approved by the Liabilities in county, include only the actual expenditures incurred in excess of the budget in this section. not the amount approved by the county. Curveral A.R.S. §15-255 requires the Superintendent of Public Instructions' Annual Report to include total diministration, (a) support service-andenta, and (a) all other support services and operations. ADIE will calculate the "per pupil" amounts based on the total current expenditures reported on lines 1 through 5 in this section. The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures for midenal district, equipment, excluding applicable impact aid fund monies). Current A.R.S. {35-

Page	Reference	Instructions	Significant Change
7	Section H—Cash and Investments held at fiscal year end	ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds: Sinking funds – funds containing reserves held specifically for redemption of long-term debt. Bond funds – funds containing unexpended proceeds of bond issues that were being held	
		pending their disbursement. Other funds – all other funds, exclude any employee retirement funds.	
		Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. Exclude accounts receivable, value of real property, and all nonsecurity assets.	
		For more information on Form 33, please refer to the Page 9 General instruction below.	
7	Section I—Average Teacher Salary	Enter the average teacher salary of all teachers employed in FY 2023. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.	
7	Section J—Certified Staff Salaries and FTE—Salaries Lines 1-6		Added section J to report Certified Staff Salaries and FTE information.
7	Line 1	Amounts paid to short- or long-term substitutes.	
7	Line 2	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments.	
7	Line 2 (a)	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, with fewer than 3 years of classroom instruction experience as defined by A.R.S. §15-941(E).	
7	Line 2 (b)	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, with 3 or more years of classroom experience as defined by A.R.S. §15-941(E).	
7	Line 3	Amounts paid to classroom teachers based on the teacher's performance ratings or defined goal's achievement, including Classroom Site Fund performance payments.	
7	Line 4	Amounts paid to classroom teachers, in addition to their base salary payments, that do not require the employee to perform additional duties (e.g., retention, hard-to-fill positions, class size, specific certification endorsements, and signing or other incentive stipends).	
7	Line 5	Amounts paid to classroom teachers, in addition to their base salary payments, that require additional duties to be performed (e.g., department/chair lead, tutoring, summer school, advisors, coaches, and teaching additional periods or classes beyond base contract requirements, such as teaching a class in place of the normal teacher preparation period).	
7	Line 6	Amounts paid to certified staff other than classroom teachers, such as administrators, counselors, and other certified staff. Functions can be used to differentiate between positions.	
7	Section 7—Certified Staff Salaries and FTE—FTE Lines 2a-2b	Report classroom teacher full-time equivalent staff (FTE) at FY 2023 100th day for staff whose salaries are included in the 'Salaries' column. The FTE of a single staff member should not exceed 1.0 FTE. Certified staff that teach in community service (e.g., daycare or preschool for students without IEPs) or adult education programs should be included. Substitute teachers and retirees returning to work as leased staff through a third party should not be included.	
8	Fund Special Education	Report all M&O Fund monies spent for special education (Programs 200 and 300) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.	
		Districts should report actual total expenditures in Program 200–Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications. The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 expenditures reported on page 2, line 24.	

Page	Reference	Instructions	Significant Change
8	Section D— Expenditures for Audit Services	Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.	
		On Line D.1, enter the actual M&O Fund expenditures paid in FY 2023 related to nonfederal program and compliance audits.	
		On Line D.2, enter the total actual federal audit service expenditures paid in FY 2023 from all funds.	
8	Sections E—Performance Pay	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.	
8	Section F—Tuition	Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices , including amounts paid for operations, capital, and debt related billing.	
		-Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable. -All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.	
8	Section F—Tuition (continued)	Type 03 districts should submit copies of the final tuition invoices and corresponding calculation worksheets to ADE School Finance for the total tuition expenditure amounts reported for operations, capital, and debt service only for high school students that attend other Arizona districts.	
		Districts should scan final tuition invoices and corresponding calculation worksheets and save as a .pdf file. Please email the .pdf file to the School Finance budget team by October 31 at the link below. The email subject line should include the fiscal year, district name, CTD number, and "Type 03 tuition".	
		sfbudgetteam@azed.gov	
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.	
9	Additional Information for NPEFS Reporting	All expenditures from funds 001 through 799 (excluding 575) are reported in this section . The sum of total expenditures included on lines 13, 16, and 17 should be used as a check figure against the total expenditures for these funds in the districts' accounting records.	
		Expenditures from Funds 800 and above are not reported in this table as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in this level of detail in the NPEFS.	
9		The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.	
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 16 for the "Property" column in the table above.	
9	Technology Detail	Do <u>not</u> include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture in this table.	Added lines for districts to report software reported in library books, textbooks, or instructional aids (object codes 6641-6643), more than 12-month noninstructional software subscriptions (object codes 6832 and 6842), and more than 12-month instructional software subscriptions (object codes 6833 and 6843).

Page	Reference	Instructions	Significant Change
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program.	
		An error message will appear above the table if the total amount entered on lines 1 through 5 for certified teachers or certified substitutes does not agree to the total salaries coded to Functions 1000-1899 in Funds 001 through 799 (excluding 575), as displayed in Cell Q33.	
		If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.	
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.	
9	CTED Districts Only, Lines 1 through 3	To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.	
9	Revenue from selected federal sources, Lines 1	To assist ADE in collecting accurate information for the NPEFS, districts should report revenues received from selected federal sources listed in lines 1 through 4:	
	through 4	1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105)	
		The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link:	
		https://www.azed.gov/titleiv-a/	
		 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B) 	
		21st Century Community Learning Centers (21st CCLC) Title IV-B program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link:	
		https://www.azed.gov/21stcclc/federal-and-state-regulations/ 3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221)	
		Title V-B-2 is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. For additional information on completing this line, please contact ADE using the email address below:	
		RLISInbox@azed.gov	
		4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211)	
		The Small, Rural School Grant Program (SRSA), CFDA no. 84.358A, authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified Federal programs. Additional information is available at the following link:	
		https://www.azed.gov/titlei/reap/	
		For support assistance for Federal and State Grants, please contact the Arizona Department of Education's Grants Management Team:	
6	Turner of Art 1	https://www.azed.gov/grants-management/contact/	
9	Impact Aid Revenues	Districts that received Impact Aid revenues during the fiscal year that were intended to replace local tax revenues should enter that amount in this cell. Include only amounts used or transferred to M&O or UCO Fund to reduce or eliminate taxes levied, not all Impact Aid received. The amount will be deducted from the amount reported for salaries paid from federal funds in cell B25.	
		Districts that did <u>not</u> receive Impact Aid revenues that were intended to replace local tax revenues should enter a 0.	

Page	Reference	Instructions	Significant Change
10		Current expenditures from COVID-19 federal relief projects table populates with function and object data from the Accounting data tab. Generally, line 11 should not show negative amounts. Any negative amounts displayed on line 11 will be highlighted with yellow shading. Districts must ensure that the Accounting Data tab was completed according to the instructions in cell C31 above to identify the appropriate funds as "COVID" in the rollup fund column for the formulas that populate the table to work correctly.	COVID-19 reporting form is no longer required.
10	Technology Detail	This table reports technology-related expenditures from COVID-19 federal relief funds. Formulas will pull amounts from the Accounting Data tab for total technology spending and classroom technology (functions 1000, 2100, and 2200) spending on lines 1 through 10, as applicable. Lines 8 and 9 must be completed manually (see the instruction below).	
10	Technology Detail, line 8	Enter the total amount for instructional software coded to objects 6641—Library Books, 6642—Textbooks, and 6643—Instructional Aids. These purchases should be coded to functions 1000 or 2200; therefore, the amount entered in the total spending column will pull to the classroom spending column on this line.	
10	Technology Detail, line 9	Enter the total principal and interest expenditures for more than 12-month noninstructional software subscriptions coded to object codes 6832 and 6842, respectively. Do not include amounts paid for leases and financed purchases of nontechnology-related equipment.	
10	COVID-19 federal relief funds	Districts must manually enter total award and spending information for the various COVID-19 grants listed in lines 1 through 6 of this table. Districts can refer to the Auditor General's COVID-19 Spending Special Report Followup, Dashboard B, for previously reported grant award and prior year spending information, when completing this table. Detailed instructions regarding the amounts that should be included in each row and column are included below.	
10		https://www.azauditor.gov/District_charter_ADE_COVID-19_spending_special_report_FY_2022_ Report_information_for_monies_received_from_the_district's_Elementary_and_Secondary_School Emergency_Relief I Fund (ESSER I) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10		Report information for monies received from the district's Elementary and Secondary School Emergency Relief II Fund (ESSER II) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10		Report information for monies received from the district's Elementary and Secondary School Emergency Relief III Fund (ESSER III) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10		Report information for monies received from the Governor's Emergency Education Relief (GEER) Fund here. Examples of programs distributed from GEER include the Acceleration Academy Grant, Beat the Odds Leadership Academy Grant, and Teach for America Grant. Do not report Enrollment Stabilities Grant (ESG) information on this line. ESG should be reported on line 5, Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10		Report information for monies received from the Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10		Report all other information for COVID-related monies received that cannot be appropriately reported on lines 1 through 5 of this table. Include other grants identified by ADE, the Governor's Office, and other agencies for which the district has federal reporting responsibilities. DO NOT INCLUDE AMOUNTS RECEIVED AS A VENDOR OR BENEFICIARY. Examples of grants identified by ADE include: ARP-IDEA grants (USFR Chart of Accounts funds 227 and 228) ARP Homeless grants ARP school and community grants Food service awards	

Page	Reference	Instructions	Significant Change
		Grants identified by the Governor's Office include: Expansion and Innovation Fund microgrants Project Momentum Civic Innovation Education Plus-Up 100 Day In-Person Reimbursement AZ OnTrack Summer Camp Grants identified by other agencies include: Arizona Department of Emergency and Military Affairs (DEMA) FEMA Public Assistance Program Emergency Connectivity Fund Arizona Department of Economic Security (DES) See School District Chart of Accounts FAQ #21 for more information. A link to the FAQ page is included below.	
10	COVID-19 federal relief funds, Total Award (all fiscal years)	Enter all known awards to date, awarded both before and after June 30, 2023. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds. For further assistance with this item, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email asd@azauditor.gov.	
10	COVID-19 federal relief funds, FY 2020 and FY 2021 Expenses and Other Financing Uses	Enter the combined FY 2020 and FY 2021 expenditures and indirect costs transfers-out amounts. If the amount should be zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.	
10	COVID-19 federal relief funds, FY 2022 Expenses and Other Financing Uses	Enter FY 2022 expenditures and indirect costs transfers-out for each listed fund rounded to the nearest whole number (no decimals). If the amount is zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.	
10	COVID-19 federal relief funds, FY 2023 Expenses and Other Financing Uses	Enter FY 2023 expenditures and indirect costs transfers-out for each listed fund rounded to the nearest whole number (no decimals). If the amount is zero, enter 0. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds. Total expenses on line 7 should agree to the amount displayed in cell G47.	
10	COVID-19 federal relief funds, Amount Remaining to Spend/ Conditional formatting	The amounts in this column calculate automatically based on columns D, E, F, and G on each line. Any negative amounts, will be highlighted in yellow. To correct negative amounts in these cells, verify that spending reported in columns E through G does not exceed the total award reported in column D. All amounts entered into this form should be rounded to the nearest whole dollar. This column may also show negative amounts if cents are entered in the award or spending columns. For further assistance with this issue, please contact the Auditor General's Accountability Services	
Summary	General	The Summary condenses the information in the AFR for publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.	Added new lines to separately report fund details for 750—Permanent Funds, 800- 849—Trust and Custodial, 855—Employee Insurance Program Withholding, 865—State and Income Tax Withholding, 900- 949—Enterprise Funds, and Other Internal Service Funds.
Summary	ADM	Obtain total Attending ADM for FY 2022 and FY 2023 from ADE's ADM30 reports, available on ADE's website.	
Summary	General Fund	Use the dropdown boxes in column K to identify each fund listed in column A that was reported in the District's General Fund in your most recently completed audit. District's that have not previously prepared financial statements because their total federal awards or M&O Fund spending has not exceeded the applicable thresholds to require an audit, may enter "No" for all funds.	Added column K for districts to identify funds listed in column A that are reported in the District's General Fund, for financial statement reporting purposes.
Summary	Other Capital Funds	Total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 27 and 28.	
Summary	Federal Projects	Total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 21.	
Summary	State Projects	Total of Funds 400-499 as reported on AFR page 5, State Projects, line 34.	
Summary	Gifts and Donations	Combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 25.	

AFR Instructions

Page	Reference	Instructions	Significant Change
Summary	Other Funds	Total Other Funds as reported on AFR page 6, line39.	
Fund Balance Reserve	Section A General	Section A presents the prior year's and current year's ending fund balances by fund type and provides space for districts to report FY 2023 ending fund balance details that identify how districts plan to use those monies in future years. See the Summary tab, General Fund column, to identify which funds are included in the General Fund for financial statement reporting purposes.	provide decision-makers, other stakeholders,
Fund Balance Reserve	Section A Line 1	This line pulls in prior year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, General Fund column, to identify funds reported in the General Fund for financial statement reporting purposes. If any ending fund balances were reported incorrectly on the prior year AFR, districts should enter the calculated beginning fund balance on the Accounting Data tab, column Q, as described in the instruction on row 5 above. This includes any errors or audit adjustments identified in the District's FY 2022 audit.	
Fund Balance Reserve	Section A Line 2	This line pulls in current year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, General Fund column, to identify funds reported in the General Fund for financial statement reporting purposes. See instructions on row C108 above for additional information.	
Fund Balance Reserve	Section A Line 3	For all fund balances reported on line 2, districts must report the amount attributable to the specific purposes listed which identify how districts plan to use the monies in future years. Amounts reported on lines 3.a through 3.j must equal the total fund balance reported on line 2. Specific instructions for lines 3.a through 3.h. are included below. Two rows are provided to describe other fund balance purposes not already listed. Districts must specify the purpose for amounts included on the other lines in column B.	
Fund Balance Reserve	Section A Line 3.a	For funds with a negative FY 2023 ending fund balance as shown on the Summary tab, enter the negative fund balance amount on this line in the applicable fund type column. These funds have deficit balances because expenditures exceeded available resources from current revenues and prior year fund balance and reduce the amount of resources available in future years.	
Fund Balance Reserve	Section A Line 3.b	For budget-controlled funds only, report any positive cash balances the District has accumulated in excess of the applicable funds' related budget capacity. Districts should compare fund balances in the M&O, UCO, Adjacent Ways, Classroom Site, and State and federal grant funds to unexpended budget limits to determine the excess cash amounts that should be entered on this line. District's may need to consider whether fund balance is misallocated between the M&O and UCO Funds if one fund reports excess fund balance, while the other reports a fund balance deficit.	
Fund Balance Reserve	Section A Line 3.c	Report amounts the District plans to spend to support FY 2024 budgeted spending after using all available FY 2024 revenues. Any nonspendable amounts included in fund balance such as prepaid assets and inventories should be included in this line if the District plans to use them up in FY 2024. Otherwise, such nonspendable assets should be included on the lines below based on the District's plan to use them to benefit a future year, as applicable.	
Fund Balance Reserve	Section A Lines 3.d through j	Report accumulated fund balance amounts that will <u>not</u> be used to finance current budget year expenditures and their intended future purposes on lines 3.d through 3.j. Amounts needed to support current budget year expenditures should have been reported on line 3.c. See specific instructions for lines 3.d through 3.j below.	
Fund Balance Reserve	Section A Lines 3.d	Report amounts set aside for future debt service principal and interest payments on long-term debt.	
Fund Balance Reserve	Section A Lines 3.e	Report amounts set aside for the future purchase of land, buildings, building improvements, improvements other than buildings, equipment, or other acquisitions that will be capitalized. Additionally, this category may include funds set aside for long-term planned maintenance projects or future replacement of equipment.	
Fund Balance Reserve	Section A Lines 3.f	Report restricted cash and investments held with ASRS or in an irrevocable 115 trust for future years' retirement contribution payments (i.e., the ASRS Contribution Prepayment Program). Amounts the District is holding with ASRS or in an irrevocable 115 trust and plans to amortize and apply to the current year's required pension contribution payments should be included on line 3.c.	
Fund Balance Reserve	Section A Lines 3.g	Report amounts maintained in an established self-insurance or other post-employment benefit (OPEB) internal service fund for the financing of certain health benefits (comprehensive, major medical, dental) to eligible employees and their dependents.	
Fund Balance Reserve	Section A Lines 3.h	Report amounts set aside to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.	
Fund Balance Reserve	Section B General	Section B provides information about the District's method to establish a targeted fund balance reserve level. Instructions for individual line items are included below.	
Fund Balance Reserve	Section B Line 1	If the District has a process or policy it follows to establish a targeted fund balance reserve level that the District is working to maintain each year, respond "Yes" in cell F28. If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28). If the District answered "Yes" to this question, respond to the questions on lines 2-6 to provide information on the District's process for establishing targeted fund balance reserve levels and any guidance the District used to plan for its existing reserve level.	

AFR Instructions

Page	Reference	Instructions	Significant Change
Fund Balance Reserve	Section B Line 2	Describe any guidance used in setting the District's adopted fund balance reserve level policy. If the District does not have an adopted policy, describe any guidance used in planning for its FY 2023 ending fund balances. For example, the Governmental Finance Officer's Association Fund Balance Guidelines or other published guidance on recommended reserve levels.	
Fund Balance Reserve	Section B Line 3	If the District's Governing Board adopted or otherwise established targeted fund balance reserve level does not include all funds, identify which funds or fund types, if applicable, were included in the targeted fund balance reserve level. For example, if the District's targeted fund balance level is only set for the M&O Fund, UCO Fund, CSF Fund, and specific other non-grant funds, the funds included in the determination of the targeted level should be listed on this line. Either indicate all funds are included, or enter fund types/names as needed here separated by commas.	
Fund Balance Reserve	Section B Line 4	If the District's Governing Board adopted or otherwise established targeted fund balance reserve level specifically excluded some of the fund balance purposes identified in Section A lines 3.a through 3.j, identify which parts of fund balance were not included in the District's targeted reserve level plans. For example, if the district's targeted fund balance reserve level does not consider amounts maintained for debt retirement or future retirement contributions, those excluded purposes should be listed on this line.	
Fund Balance Reserve	Section B Line 5	If District's Governing Board adopted or otherwise established targeted fund balance reserve level was based on a percentage of a District factor, indicate the percentage and related factor (e.g., X% of the FY 2023 RCL, Y% of FY 2023 total expenditures, etc.).	
		If the District had different targeted reserve levels for different funds, information on those separate fund balance reserve targets can be included in the additional information box.	
Fund Balance Reserve	Section B Line 6	Report the District's FY 2023 targeted fund balance reserve amount based on the guidelines in its formal adopted policy or other guidelines described in lines 2 through 5 of this section.	
		Further, report the District's actual FY 2023 fund balance reserve amount based on the guidelines in its formal adopted policy or other guidelines described in lines 2 through 5 of this section.	
		If the District had different targeted reserve levels for different funds, the District should report combined amounts for all funds identified on line 3 as part of the District's fund balance reserve calculation, for both the targeted and actual amounts included on this line.	
Fund Balance Reserve	Section B Line 7	Describe any planned actions related to the District's FY 2023 ending fund balances including information about increasing reserves that do not meet targeted levels or using excess amounts held in reserve beyond the adopted targeted reserve level. Also, describe any planned actions to change targeted reserve levels or formally adopt governing board policies related to reserve levels, if not already in place. This information may also describe the use of separate reserve level targets for separate funds or fund types, if used, why amounts are maintained for the purposes reported in section A, and more detailed information on the District's plans for using maintained fund balances in future years. If the District's fund balance is negative, describe actions planned to eliminate fund balance deficits (negative amounts).	
School Listing Tab	Name, County, CTDS Number	Enter the District name, CTDS number, and County. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the school portion of the number in the heading of this tab.	
		Enter school-level information for each school within the District including school names, school CTDS numbers, and unweighted attending student counts. All districts must enter the school-level information for each school site, including districts with only 1 school. As school names are added to the tab, the primary unit code cell for that school will shade red until a primary unit code is entered, as described below. The CTDS numbers should not contain any slashes, dashes, etc., and must be exactly nine digits. 100th-day (or 200th-day) student counts should be used to report each school's unweighted attending student count. Districts can refer to AzEDS ADM-15 Report.	
		Enter the applicable unit code(s) in column E used to code expenditures at the school level for each school, as well as the unit code(s) used to code expenditures to the District, Private Schools, and related to payments for or on behalf of member districts (for CTEDs only). If more than one unit code was used for a school, separate each unit code with a comma. For example (100, 101, 102).	
		Assign a primary unit code for each school in column F. Each school listed on the school listing tab must have a 3-digit, primary unit code entered in column F. See the description of primary unit code below for more information.	
School Listing Tab	Primary Unit Code	Primary Unit Code Because the formulas in the School-Level Reporting form are set to assign only one unit code to each school and one unit code each to Districtwide, Private Schools, and CTED member districts, if applicable, districts must enter a Primary Unit Code in column F. If more than one unit code was used in column E, the Primary Unit Code must also be entered in the Accounting Data tab in column L for any line associated with a unit code not included in the list of Primary Unit codes.	