



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2024

SIGNATURE/DATE

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SIGNATURE/DATE

Five horizontal lines for signature and date entry.

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on 10/9/2024 contain(s) the data for the AFR described above. Date

Superintendent Signature

Adam Leckie Superintendent (Typed Name)

Tammy Blomquist District Contact Employee

Business Manager Signature

Tammy Blomquist Business Manager (Typed Name)

(520)876-3215 Telephone Number

Tammy.blomquist@cgesd.org Email

TOTAL EXPENDITURES BY FUND

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

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

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

Total local revenues (lines 2-19)

2000 County

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

Total county revenues (lines 21-23)

3000 State

- 3100 Unrestricted
3110 State Equalization Assistance
3120 Additional State Aid

3200 Restricted

- Other (Specify) Misc

Total State revenues (lines 25-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
4200 Unrestricted Revenue Received from the Federal Government through the State
4300 Restricted Revenue Received Directly from the Federal Government
4500 Restricted Revenue Received from the Federal Government through the State
4700 Revenue Received from the Federal Government through Other Intermediate Agencies
4800 Revenue in Lieu of Taxes
4900 Revenue for/on Behalf of the District
Other (Specify)

Total federal revenues (lines 31-38)

Total Fund Revenue (lines 20, 24, 30, and 39)

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

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

ENDING FUND BALANCE (line 44 minus line 47) (3)

Table with 6 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4), ALL OTHER FUNDS. Rows 1-48.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 2,787 at 7/1/23.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 2,759

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 4,265 at 6/30/24.

(4) Debt Service Fund, interest expenditures amount: 1,529,126

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual	
							Budget	Actual	Prior Year Actual		
100 Regular Education											
1000 Instruction	1.	13,128,646	4,693,975	691,285	263,928	2,300	20,772,201	18,780,134	16,960,906	10.7%	1.
2000 Support Services											
2100 Students	2.	1,226,327	505,590	18,290	36,711	521	2,058,809	1,787,439	1,558,740	14.7%	2.
2200 Instructional Staff	3.	941,157	302,403	47,204	9,140	309	1,468,194	1,300,213	1,264,424	2.8%	3.
2300 General Administration	4.	396,008	144,754	533,741	934	30,778	1,404,768	1,106,215	927,954	19.2%	4.
2400 School Administration	5.	2,513,261	813,679	3,169	4,221	2,940	3,617,213	3,337,270	2,856,433	16.8%	5.
2500 Central Services	6.	1,898,299	560,530	813,548	50,601	18,228	4,084,038	3,341,206	2,546,428	31.2%	6.
2600 Operation & Maintenance of Plant	7.	2,798,317	1,158,758	2,409,873	2,098,303	12,131	9,175,550	8,477,382	7,162,480	18.4%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	131,625	42,500	1,259	2,601	0	112,041	177,985	6,617	2589.8%	9.
610 School-Sponsored Cocurricular Activities	10.	28,670	5,624	0	0	0	44,373	34,294	29,855	14.9%	10.
620 School-Sponsored Athletics	11.	83,195	17,123	1,200	0	0	113,787	101,518	128,341	-20.9%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Regular Education Subtotal (lines 1-13)	14.	23,145,505	8,244,936	4,519,569	2,466,439	67,207	42,850,974	38,443,656	33,442,178	15.0%	14.
200 and 300 Special Education											
1000 Instruction	15.	3,565,941	1,425,639	1,085,956	2,095	0	7,133,879	6,079,631	5,486,681	10.8%	15.
2000 Support Services											
2100 Students	16.	1,024,892	345,911	1,331,938	3,064	0	4,045,656	2,705,805	2,870,608	-5.7%	16.
2200 Instructional Staff	17.	172,664	62,780	0	558	979	547,414	236,981	478,264	-50.4%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	321	-100.0%	18.
2400 School Administration	19.	0	0	0	0	0	250	0	0	0.0%	19.
2500 Central Services	20.	0	0	11,261	0	0	10,750	11,261	1,871	501.9%	20.
2600 Operation & Maintenance of Plant	21.	0	0	0	109	0	209	109	0	--	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	4,763,497	1,834,330	2,429,155	5,826	979	11,738,158	9,033,787	8,837,745	2.2%	24.
400 Pupil Transportation	25.	2,560,105	1,005,887	265,151	654,200	1,321	4,900,660	4,486,664	4,678,759	-4.1%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	179,752	75,836	0	0	0	425,263	255,588	267,651	-4.5%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	30,648,859	11,160,989	7,213,875	3,126,465	69,507	59,915,055	52,219,695	47,226,333	10.6%	32.

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.	5,372,795											
Interest Income and Other Revenues	2.	73,642											
Total Revenues (lines 1 and 2)	3.	5,446,437											
Expenditures													
1000 Instruction	4.		3,366,963	821,696	0	0	0	0	7,014,342	4,188,659	4,191,170	-0.1%	
2100 Support Services - Students	5.		0	0	0	0	0	0	73,505	0	10,854	-100.0%	
2200 Support Services - Instructional Staff	6.		12,200	2,384	0	0	0	0	176,412	14,584	81,073	-82.0%	
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.		3,379,163	824,080	0	0	0	0	7,264,259	4,203,243	4,283,097	-1.9%	
Total Classroom Site Fund	13.	1,891,464	5,446,437	3,379,163	824,080	0	0	0	7,264,259	4,203,243	4,283,097	-1.9%	3,134,658

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	1,529,987		582,356			0	2,327,324	2,112,343	982,139	115.1%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	48,391	26,608	141,218			0	246,662	216,217	135,991	59.0%
2300, 2400, 2500, 2900 Administration	4.	0		342,510	1,334,515		0	0	1,798,258	1,677,025	555,606	201.8%
2600 Operation & Maintenance of Plant	5.	0		8,263	159,941			8,060	204,638	176,264	155,329	13.5%
2700 Student Transportation	6.	0		27,058	276,115			1	459,967	303,174	625,045	-51.5%
3000 Operation of Noninstructional Services	7.	0		0	0			0	15,000	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			317,800	415,536	317,800	327,881	-3.1%
5000 Debt Service	9.					388,906	10,933		408,671	399,839	1,015,362	-60.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,578,378	404,439	2,494,145	388,906	10,933	325,861	5,876,056	5,202,662	3,797,353	37.0%

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

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

Budget

Actual

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

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Total Fund Expenditures	1.	5,876,056	5,202,660	621,341	956,356	0	0	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	317,800	1,506,226	956,026	0	0	0	0
6655 Short-term Noninstructional Software Subscriptior	5.		404,439		0		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	880,000	876,817	0	0	0	0	0	0
673X Vehicles	9.	320,000	309,611	0	0	0	0	0	0
673X Technology-Related Hardware and Software	10.	1,321,000	1,307,718	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	397,731	388,906	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	10,940	10,933	0	0	0	0	0	0
Total (lines 2-12)	13.	2,929,671	3,616,224	1,506,226	956,026	0	0	0	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	469,638	317,800	1,506,226	956,026			0	0
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	2,460,033	3,298,424	0	0	0	0	0	0
Total (lines 14-16)	17.	2,929,671	3,616,224	1,506,226	956,026	0	0	0	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	<input type="text" value="0"/>
2. Land acquisition costs	\$	<input type="text" value="0"/>

CAPITAL ASSETS AS OF JUNE 30, 2024	
Land and Improvements	17,577,195
Buildings and Improvements	128,385,546
Furniture, Equipment, Vehicles, and Technology	20,826,028
Construction in Progress	0
Total	166,788,769

DISTRICT NAME Casa Grande Elementary School District No. 4

COUNTY Pinal

CTDS NUMBER 110404000

General

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Debt Service

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	1,923	2,367,769	(136,918)	2,722,237	2,221,999	10,775	Special Revenue
2.	(4,190)	246,438	(10,404)	579,934	232,069	(225)	Special Revenue
3.	(12,425)	117,761	(11,536)	236,971	95,773	(1,973)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	0	104,837	(2,072)	150,333	102,765	0	Special Revenue
6.	0	0	0	0	0	0	Special Revenue
7.	0	0	0	0	0	0	Special Revenue
8.	9,407	1,583,884	(47,982)	1,750,338	1,532,028	13,281	Special Revenue
9.	0	359,358	(15,970)	382,463	343,388	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	0	0	0	0	0	0	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	2,856,437	1,463,303	0	800,000	1,301,146	3,018,594	General
15.	0	0	0	0	0	0	Special Revenue
16.	16,055	508	0	0	0	16,563	General
17.	513,202	90,555	0	1,250,000	59,411	544,346	Special Revenue
18.	0	0	0	0	0	0	General
19.	(2,271,879)	7,501,865	(78,170)	7,968,082	6,605,285	(1,453,469)	Special Revenue
20.	0	0	0	0	0	0	Capital Projects
21.	1,108,530	13,836,278	(303,052)	15,840,358	12,493,864	2,147,892	

Total COVID-19 Federal Relief Funds included in lines above

22.	(2,290,957)	6,572,085	(73,952)		5,389,344	(1,182,168)	
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STATE PROJECTS

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

23.	0	0	0	0	0	0	Special Revenue
24.	0	0	0	0	0	0	Special Revenue
25.	0	0	0	0	0	0	Special Revenue
26.	0	0	0	0	0	0	Special Revenue
27.	0	0	0	0	0	0	Special Revenue
28.	0	0	0	0	0	0	Special Revenue
29.	0	0	0	0	0	0	Special Revenue
30.	0	0	0	0	0	0	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	974,641	1,475,292	(781)	2,591,595	1,323,189	1,125,963	Special Revenue
33.	974,641	1,475,292	(781)	2,591,595	1,323,189	1,125,963	

Total Federal and State Projects (lines 21 and 33)

34.	2,083,171	15,311,570	(303,833)	18,431,953	13,817,053	3,273,855	
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	136,918
2.	0	10,404
3.	0	11,536
4.	0	0
5.	0	2,072
6.	0	0
7.	0	0
8.	0	47,982
9.	0	15,970
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	78,170
20.	0	0

	SOURCES (2)	USES (2)
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	781

(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	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
	FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
	ACTUAL	ACTUAL	INCLUDING TRANSFERS			ACTUAL
OTHER FUNDS						
020 Instructional Improvement	1,104,856	477,829		550,000	15,295	1,567,390
050 County, City, and Town Grants	42,493	1,223	0	42,000	0	43,716
071 English Language Learner (1)	0	156,510	0	194,835	156,509	1
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	72,561	2,138	17,440	20,000	4,559	87,580
515 Civic Center	490,857	109,678	0	80,000	75,759	524,776
520 Community School	609,803	434,252	0	350,000	216,729	827,326
525 Auxiliary Operations	208,194	72,526	0	130,000	8,349	272,371
526 Extracurricular Activities Fees Tax Credit	131,246	39,355	0	70,000	49,443	121,158
530 Gifts and Donations	629,258	294,488	0	150,000	135,139	788,607
535 Career & Technical Education Projects	0	0	0	0	0	0
540 Fingerprint	0	0	0	5,000	0	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	51,314	63,108	0	126,052	102,052	12,370
555 Textbooks	24,916	3,155	0	10,000	1,966	26,105
565 Litigation Recovery	631,335	43,399	0	400,000	0	674,734
570 Indirect Costs	985,276	27,750	663,865	627,310	607,802	1,069,089
575 Unemployment Insurance	135,699	3,904	0	100,000	200	139,403
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	5,000	0	0
590 Grants and Gifts to Teachers	825	23	0	0	0	848
595 Advertisement	0	0	0	0	0	0
596 Career Technical Education	0	0	0	0	0	0
597 Arizona Industry Credentials Incentiv	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	0	0	0	0	0	0
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	(1,185,848)	2,840,752	0	4,200,000	1,516,469	138,435
695 New School Facilities	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
750 Permanent Funds	0	0	0	0	0	0
800-849 Trust and Custodial Funds	0	0	0	0	0	0
850 Student Activities	74,648	49,747	0	60,000	51,074	73,321
855 Employee Insurance Program Withholdings	0	0	0	0	0	0
865 State Income Tax Withholdings	0	0	0	0	0	0
900-949 Enterprise Funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
989 Self Insurance	2,906,318	7,414,260	0	10,000,000	8,226,196	2,094,382
955 Intergovernmental Agreements	0	0	0	0	0	0
9__ OPEB	0	0	0	0	0	0
950 Field Trips	142,324	80,665	0	95,000	88,880	134,109

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	100,000	0
Dropout Prevention Programs	50,000	0
Instructional Improvement Program:	400,000	15,295
Total Expenditures (lines 1-4)	550,000	15,295
Total Expenditures from accounting data		15,295

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

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	0
2.	0
3.	0
4.	0
5.	17,440
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	663,865
18.	0
19.	0
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0
31.	0
32.	0
33.	0
34.	0
35.	0
36.	0
37.	0
38.	0
39.	0
1.	0
2.	0
3.	0
4.	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	33,800,000	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(1,690,000)	3.
4. Bonds Outstanding, June 30, 2024	32,110,000	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates			
a. Primary	596,857,045	Tax Rate	1.7445
b. Secondary	828,242,195	Tax Rate	1.2918
2. Number of Schools	14		
3. Actual Days in Session	155		
4. Area of School District (Square Miles)	400		

(Report this WHETHER OR NOT district changed boundaries in FY 2024)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	34,252,137
2. Classroom Supplies (Function 1000, Object Code 6600)	2,201,928
3. Administration (Functions 2300, 2400, 2500, & 2900)	9,586,367
4. Support Services—Students (Function 2100)	6,428,437
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	22,712,045
6. Total Current Expenditures	75,180,914
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	10,109,486
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	65,071,428

E. Other long-term debt

1. Other Principal (object 6832)	394,628
2. Other Interest (object 6842)	10,933
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	3,500
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

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

0

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

0

H. Cash and Investments held at June 30, 2024

1. Sinking funds	529,723
2. Bond funds	549,868
3. Other funds, except for any employee retirement funds	29,956,779

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

1. Average salary of all teachers employed in FY 2024	57,366
2. Average salary of all teachers employed in FY 2023	57,733
3. Increase in average teacher salary from prior year	(367)
4. Percentage increase	-0.6%

Comments on Average Salary Calculation (Optional):

Check this box if your d

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	1,400	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	17,031,202	324.09
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	1,921,032	45.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	15,110,170	279.09
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	591,372	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	135,314	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	833,995	
6. Other Certified Staff (All Functions)	6,360,014	

7. In FY 2024, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

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

Total Certified Salary Payments from accounting data 24,953,297

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

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

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

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1. Quantitative Reasoning	0	1	0	14	25	14	31	31	27	0	0	0	0	143
2. Verbal Reasoning	0	0	0	0	3	2	1	2	2	0	0	0	0	10
3. Nonverbal Reasoning	0	0	0	0	3	4	3	7	3	0	0	0	0	20
4. Total Duplicated Enrollment (lines 1-3)	0	1	0	14	31	20	35	40	32	0	0	0	0	173

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	11,270,851	8,758,210	1.
2. Gifted Education	182,773	64,190	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	284,534	211,387	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	11,738,158	9,033,787	9.
10. IEP required pupil transportation costs coded within Program 400	1,550,000	1,006,597	10.

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 64,190
9-12	\$ 0
Total	\$ 64,190

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	31,750	1.
2. Federal Audit Expenditures - All Funds	6330	0	2.

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

Actual Expenditures made in FY 2024 \$ 0

F. TUITION

	Tuition Expenditures
1. Tuition to Other Arizona Districts (object 6561)	0
2. Tuition to Out-of-State Districts (object 6562)	0
3. Tuition to Private Schools (object 6563)	1,118,199
4. Tuition to Ed Services\Coops\IGAs (object 6564)	0
5. Tuition Other (object 6569) (1)	61,687
6. Total (lines 1-5)	1,179,886

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
1000 Instruction	1.	23,939,498	8,251,065	2,044,919	2,201,928	673,889	132			16,523	0	37,127,954
2000 Support Services												
2100 Students	2.	3,550,670	1,244,277	1,375,650	197,119	52,949	4,022			56,699	0	6,481,386
2200 Instructional Staff	3.	3,121,147	911,989	413,557	180,163	138,747	7,038			1,619	0	4,774,260
2300 General Administration	4.	396,008	144,754	533,741	12,077	6,327	34,683	0		106	0	1,127,696
2400 School Administration	5.	2,517,046	814,566	3,169	4,221	134,757	3,649			0	0	3,477,408
2500, 2900 Central Services, Other	6.	2,439,800	737,263	1,504,196	402,121	1,297,780	36,390		0	2,577	0	6,420,127
2600 Operation and Maintenance of Plant	7.	2,911,173	1,190,908	2,752,813	2,119,382	585,729	6,497			6,850	0	9,573,352
2700 Student Transportation	8.	2,816,215	1,102,467	327,308	681,258	420,207	1,321			35,027	0	5,383,803
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9.	1,380,783	506,050	6,179	2,217,519	338,642	14,782			0	0	4,463,955
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0
3300 Community Services Operations	11.	0	0	0	0	0	0			0	0	0
3400 Bookstore Operations	12.	0	0	0	0	0	0			0	0	0
Total (lines 1-12)	13.	43,072,340	14,903,339	8,961,532	8,015,788	3,649,027	108,514	0	0	119,401	0	78,829,941
From Federal Funds	14.	7,423,631	2,377,776	1,289,027	2,485,413	525,819	22,673	0	0	2,739	0	14,127,078
From State and Local Sources	15.	35,648,709	12,525,563	7,672,505	5,530,375	3,123,208	85,841	0	0	116,662	0	64,702,863
4000 Facilities Acquisition and Construction	16.	0	0	2,423,294	0	1,928,237	0			0	0	4,351,531
5000 Debt Service	17.							2,088,128	1,540,059		0	3,628,187

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	15,459,878	1,400	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,719,440	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	286,174	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	111,865	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	207,036
7. Number of FTE-Certified Teachers	324
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	467,796
2. 6620-6629 Energy	1,597,716

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	117,761
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Function 3300-Community Service Operations (program 900)	0		

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	1,928,237
4. Total (lines 1-3)	1,928,237
5. 6450 Construction	2,402,754

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

1. 6340 Technical Services	687,798
2. 6432 Technology-Related Repairs and Maintenance	53,034
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	568,366
5. 6641-43 Software reported in library books, textbooks, or instructional aids	1,755,366
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	668,659
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,267,108
8. Subtotal (Lines 1-7)	5,000,331
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	304,097
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	31,054
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	3,500

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

1. 2210 Improvement of Instruction	3,084,183
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds												
1000 Instruction	1,737,867	624,581	0	248,974	23,033	0			0	0	0	2,634,455
2100, 2200 Student Support Services	0	0	0	97,218	0	0			0	0	0	97,218
2300, 2500, 2900 Other Support Services	143,579	52,486	25,547	0	0	0	0	0	0	0	0	221,612
2400 School Administration	0	0	0	0	53,939	0			0	0	0	53,939
2600 Operation and Maintenance of Plant	112,856	32,150	44,640	42	0	0			0	0	0	189,688
2700 Student Transportation	0	0	0	0	48,031	0			0	0	0	48,031
3100 Food Service Operations	0	0	0	0	0	0			0	0	0	0
3200 Enterprise Operations	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	0	0	0	0	0	0			0	0	0	0
3400 Bookstore Operations	0	0	0	0	0	0			0	0	0	0
Other	0	0	206,941	0	1,928,237	0	0	0	0	9,223	0	2,144,401
Total (lines 1-12)	1,994,302	709,217	277,128	346,234	2,053,240	0	0	0	0	9,223	0	5,389,344

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	7,887	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	16,800	0
5. 6650 Supplies-Technology-Related	99,057	1,839
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	0	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	140,650	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	277,712	277,712
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	9,223	
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	73,952

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	2,135,178
2. Programs 100-630, All functions, Object 67XX	2,053,240

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	1,718,102	1,718,102		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	7,072,930	6,818,870	254,060	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	16,009,464	10,396,939	5,048,990	563,535
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	2,687,814	2,687,814		
6. Other COVID-19 Federal Relief Funds	1,681,744	1,254,374	160,246	267,124
7. Total	29,170,054	22,876,099	5,463,296	830,659

Total FY 2024 expenditures + other financing uses **5,463,296**

CTDS NUMBER 11040400

I certify that the Annual Financial Report of Casa Grande Elementary School District, Pinal County, for fiscal year 2024 was approved by the Governing Board on October 8, 2024, and that the complete Annual Financial Report may be reviewed by contacting Tammy Blomquist at the District Office, telephone (520)876-3215, during normal business hours.

Avg. Daily Membership	2023	2024
Attending	6,127,4004	6,174,9816

2024 Tax Rates:	Primary	Secondary
	1.7445	1.2918

Rev. 8/24 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	Fund Types
Regular Education				42,850,974	38,443,656		
Special Education				11,738,158	9,033,787		
Pupil Transportation				4,900,660	4,486,664		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				425,263	255,588		
Maintenance and Operation Total	10,961,144	53,149,232	0	59,915,055	52,219,695	11,890,681	General
Classroom Site Funds	1,891,464	5,446,437		7,264,259	4,203,243	3,134,658	Special Revenue
Instructional Improvement	1,104,856	477,829		550,000	15,295	1,567,390	Special Revenue
Unrestricted Capital Outlay	637,198	5,607,410	0	5,876,056	5,202,662	1,041,946	General
Adjacent Ways	484	126	0	0	0	610	Capital Projects
Bond Building	1,506,224	0	0	621,341	956,356	549,868	Capital Projects
Condemnation	0	0	0	0	0	0	Capital Projects
Energy and Water Savings	0	0	0	0	0	0	Capital Projects
New School Facilities	0	0	0	0	0	0	Capital Projects
Federal Projects	1,108,530	13,836,278	(303,052)	15,840,358	12,493,864	2,147,892	
State Projects	974,641	1,475,292	(781)	2,591,595	1,323,189	1,125,963	
County, City, and Town Grants	42,493	1,223	0	42,000	0	43,716	Special Revenue
English Language Learner	0	156,510	0	194,835	156,509	1	Special Revenue
Compensatory Instruction	0	0	0	0	0	0	Special Revenue
School Plant Fund	72,561	2,138	17,440	20,000	4,559	87,580	General
Food Service	2,502,953	4,176,804	(359,997)	4,500,000	4,300,457	2,019,303	Special Revenue
Civic Center	490,857	109,678	0	80,000	75,759	524,776	Special Revenue
Community School	609,803	434,252	0	350,000	216,729	827,326	Special Revenue
Auxiliary Operations	208,194	72,526	0	130,000	8,349	272,371	General
Extracurricular Activities Fees	131,246	39,355	0	70,000	49,443	121,158	Special Revenue
Gifts and Donations	629,258	294,488	0	150,000	135,139	788,607	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital Projects
Career & Technical Education Projects	0	0	0	0	0	0	Special Revenue
Fingerprint	0	0	0	5,000	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	51,314	63,108	0	126,052	102,052	12,370	General
Textbooks	24,916	3,155	0	10,000	1,966	26,105	Special Revenue
Litigation Recovery	631,335	43,399	0	400,000	0	674,734	General
Indirect Costs	985,276	27,750	663,865	627,310	607,802	1,069,089	General
Unemployment Insurance	135,699	3,904	0	100,000	200	139,403	Special Revenue
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	0	0	0	5,000	0	0	Special Revenue
Grants and Gifts to Teachers	825	23	0	0	0	848	Special Revenue
Advertisement	0	0	0	0	0	0	Special Revenue
Career Technical Education	0	0	0	0	0	0	Special Revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special Revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital Projects
Debt Service	514,355	3,235,494	0	3,300,000	3,220,126	529,723	Debt Service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital Projects
Building Renewal Grant	(1,185,848)	2,840,752	0	4,200,000	1,516,469	138,435	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	74,648	49,747	0	60,000	51,074	73,321	Special Revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	2,906,318	7,414,260	0	10,000,000	8,226,196	2,094,382	Internal Services
Intergovernmental Agreements	0	0	0	0	0	0	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	142,324	80,665	0	95,000	88,880	134,109	Internal Services

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

(1) The District has a process or policy to establish a targeted fund balance reserve for FY 2024.

(2) The District's actual fund balance reserve for FY 2024 was:
0

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
English Language Learner Fund 071									
Revenues									
3200 Restricted Revenue from State Sources	1. 156,509								1.
Investment Income and Other Revenues	2. 1								2.
Total Revenues (lines 1 and 2)	3. 156,510								3.
Expenditures									
1000 Instruction	4.	118,093	38,416	0	0	0	0	194,835	156,509 4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	0 5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0 6.
2300 General Administration	7.	0	0	0	0	0	0	0	0 7.
2400 School Administration	8.	0	0	0	0	0	0	0	0 8.
2500 Central Services	9.	0	0	0	0	0	0	0	0 9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0 10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0 11.
2900 Other	12.	0	0	0	0	0	0	0	0 12.
Total (must agree with the AFR page 6, line 3)	13. 156,510	118,093	38,416	0	0	0	0	194,835	156,509 13.
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	14. 0								14.
Investment Income and Other Revenues	15. 0								15.
Total Revenues (lines 14 and 15)	16. 0								16.
Expenditures									
1000 Instruction	17.	0	0	0	0	0	0	0	0 17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	0 18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0 19.
2300 General Administration	20.	0	0	0	0	0	0	0	0 20.
2400 School Administration	21.	0	0	0	0	0	0	0	0 21.
2500 Central Services	22.	0	0	0	0	0	0	0	0 22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0 23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0 24.
2900 Other	25.	0	0	0	0	0	0	0	0 25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	0 26.

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses	Funds														
	General Fund*			Capital Projects Fund			Special Revenue Funds			Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds	
	Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and State Grants						Other special revenue funds
Prior year ending fund balance															
1. Ending fund balance reported in FY 2023 AFR	10,961,144	637,198	5,450,430	0	1,506,224	484	(1,185,848)	1,891,464	(789,321)	5,118,296	514,355	0	0	3,048,642	27,153,068
Current year ending fund balance															
2. Total FY 2024 ending fund balance	11,890,681	1,041,946	5,939,908	0	549,868	610	138,435	3,134,658	238,698	5,343,347	529,723	0	0	2,228,491	31,036,365
FY 2024 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	(1,475,407)	0	0	0	0	0	(1,475,407)
3.b Fund balance exceeding budget capacity in budget-controlled funds	4,198,552	673,396		0		610		73,642	0						4,946,200
3.c Planned to be spent in FY 2025 to support budgeted spending	2,000,000	368,550	750,000	0	549,868		138,435	500,000	1,714,105	250,000					6,270,958
3.d Maintained for debt retirement after FY 2025											529,723	0	0	134,199	663,922
3.e Maintained for capital projects after FY 2025												0	0	0	0
3.f Maintained for retirement contributions after FY 2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2025													2,094,382	2,094,382	
3.h Maintained for future financial stability	5,692,129	0	5,189,908	0	0	0	0	2,561,016	0	5,093,347					18,536,400
3.i other purposes (Specify)	0	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	0
3.k Total FY 2024 ending fund balance	11,890,681	1,041,946	5,939,908	0	549,868	610	138,435	3,134,658	238,698	5,343,347	529,723	0	0	2,228,491	31,036,365

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and other funds columns on this page.

B. Fund balance reserve process or policy

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

	Governing Board policy number (N/A if no adopted policy exists):
Yes	N/A

If question 1 was answered yes, complete the table below to describe the District's specific FY 2024 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts.

2. Fund(s)	Targeted FY 2024 fund balance reserve amount(s)	Actual FY 2024 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Maintenance and Operations	N/A	N/A	N/A
Unrestricted Capital Outlay	N/A	N/A	N/A
Classroom Site Fund	N/A	N/A	N/A
Indirect Cost	N/A	N/A	N/A
Gifts and Donations	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2025 and thereafter:

N/A