



Annual Financial Report

Instructions

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

Signature/Date

Signature/Date

District website link of posted AFR

heberovergaardschools.org

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

Superintendent signature

Ron Tenney
Superintendent (typed name)

Andrea Despain
District contact employee

Business Manager signature

Andrea Despain
Business Manager (typed name)

9285354622
Telephone number

andrea.despain@h-oschools.org
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 4,702,281
2. Classroom Site Funds (from page 3, line 13)	\$ 445,609
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 480,854

District name Heber-Overgaard Unified School District

Instructions

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110	Property taxes
1140	Penalties and interest on taxes
1280	Revenue in lieu of taxes
1311	Tuition from individuals excluding summer school
1312	Tuition from individuals for summer school
1320	Tuition from other Arizona districts
1330	Tuition from out-of-state districts
1340	Tuition from other private sources (other than individuals)
1350	Tuition from other government sources within Arizona
1360	Tuition from other government sources outside Arizona
1410	Transportation fees from individuals
1420	Transportation fees from other Arizona districts
1430	Transportation fees from out-of-state districts
1440	Transportation fees from other private sources (other than individuals)
1450	Transportation fees from other government sources within Arizona
1460	Transportation fees from other government sources outside Arizona
1500	Investment income
1750	Revenue from enterprise and student activities
1790	Extracurricular activities fees tax credit
1800	Revenue from community services activities
1910	Rentals
1920	Contributions and donations from private sources
1950	Miscellaneous revenues from other districts
1960	Miscellaneous revenues from other local governmental units
Other (specify) (2) <u>N/A</u>	

Total Local Revenues (lines 2-26)

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify) <u>N/A</u>	

Total County Revenues (lines 28-30)

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify) <u>N/A</u>	

Total State Revenues (lines 32-36)

4000 Federal

4100	Unrestricted revenue received directly from the federal government
4200	Unrestricted revenue received from the federal government through the state
4300	Restricted revenue received directly from the federal government
4500	Restricted revenue received from the federal government through the state
4700	Revenue received from the federal government through other intermediate agencies
4800	Revenue in lieu of taxes
4900	Revenue for/on behalf of the district
Other (specify) <u>N/A</u>	

Total Federal Revenues (lines 38-45)

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

5100	Issuance of bonds
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County Navajo

CTDS number 090206000

Maintenance and Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Bond Building Fund 630	Debt Service Fund 700 (4)	All other funds
Actual	Actual	Actual	Actual	Actual	Actual
1. 1,069,246	633,300	905	0	175,371	1.

2. 3,109,541	225,648	0		786,164	0	2.
3. 0					0	3.
4. 5,673	415	0		1,262	1	4.
5. 0	0			0	0	5.
6. 0	0			0	0	6.
7. 160,546	0			0	0	7.
8. 0	0			0	0	8.
9. 0	0			0	0	9.
10. 0	0			0	0	10.
11. 0	0			0	0	11.
12. 0	0			0	0	12.
13. 0	0			0	0	13.
14. 0	0			0	0	14.
15. 0	0			0	0	15.
16. 0	0			0	0	16.
17. 0	0			0	0	17.
18. 48,826	20,593	30	0	16,183	58,408	18.
19. 0	0			0	143,283	19.
20. 0	0			0	24,015	20.
21. 0	0			0	0	21.
22. 0	0			0	23,590	22.
23. 0	0			0	0	23.
24. 0	0			0	77,136	24.
25. 0	0			0	0	25.
26. 1	0	0	0	0	118,913	26.
27. 3,324,587	246,656	30	0	803,609	445,346	27.

28. 35	2					28.
29. 0	0					29.
30. 0	0					30.
31. 35	2					31.

32. 73,788	0				0	32.
33. 1,169,759	83,673				0	33.
34. 443,752	31,628				0	34.
35.					656,863	35.
36. (1)	1			0	0	36.
37. 1,687,298	115,302			0	656,863	37.

38. 0					0	38.
39. 0					6,954	39.
40.					0	40.
41.					469,073	41.
42. 0					23,014	42.
43. 0					0	43.
44. 0					37,915	44.
45. 0				0	0	45.
46. 0				0	536,956	46.

47. 5,011,920	361,960	30	0	803,609		47.
48.			0	0		48.

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 211,755 at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 141,250

5200 Fund transfers-in	49.	0	0	0	0	0	49.
Other (specify)	50.	0	0	0	0	0	50.
Total funds available (lines 1 and 47 through 50)	51.	6,081,166	995,260	935	0	978,980	51.
Total expenditures	52.	4,702,281	480,854	0	0	796,250	52.
6900 Other financing uses and other items including transfers-out	53.	0	0	0	0	0	53.
Total expenditures and other uses (lines 52 plus 53)	54.	4,702,281	480,854	0	0	796,250	54.
Ending fund balance (line 51 minus line 54) (3)	55.	1,378,885	514,406	935	0	182,730	55.

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.		1,233,555	470,650	0	13,696	0	2,881,710	1,717,901	1,644,941	4.4%
2000 Support services											
2100 Students	2.		89,399	44,368	18,874	614	0	142,983	153,255	126,271	21.4%
2200 Instructional staff	3.		63,143	25,186	4,042	11,652	0	164,476	104,023	97,551	6.6%
2300 General administration	4.		106,551	31,537	102,353	877	2,989	247,426	244,307	231,683	5.4%
2400 School administration	5.		188,871	84,743	1,344	2,512	2,495	260,741	279,965	249,737	12.1%
2500 Central services	6.		124,385	60,264	135,030	1,807	5,622	324,259	327,108	305,432	7.1%
2600 Operation & maintenance of plant	7.		275,026	116,976	170,810	237,969	0	912,615	800,781	793,233	1.0%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		25,700	14,948	0	469	1,050	46,958	42,167	40,868	3.2%
610 School-sponsored cocurricular activities	10.		10,282	2,092	0	104	489	29,783	12,967	21,833	-40.6%
620 School-sponsored athletics	11.		118,777	16,480	536	1,131	13,202	179,165	150,126	144,507	3.9%
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%
Subtotal (lines 1-13)	14.		2,235,689	867,244	432,989	270,831	25,847	5,190,116	3,832,600	3,656,056	4.8%
200 and 300 Special education											
1000 Instruction	15.		264,148	77,154	500	1,282	0	358,228	343,084	309,850	10.7%
2000 Support services											
2100 Students	16.		10,929	2,208	30,353	0	0	69,214	43,490	45,972	-5.4%
2200 Instructional staff	17.		0	41	1,120	0	50	22,195	1,211	11,248	-89.2%
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	773	0	0	425	773	348	122.1%
2600 Operation & maintenance of plant	21.		0	0	0	6,613	0	25,523	6,613	13,850	-52.3%
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.		275,077	79,403	32,746	7,895	50	475,585	395,171	381,268	3.6%
400 Pupil transportation	25.		206,290	71,530	71,344	78,127	0	415,377	427,291	339,262	25.9%
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.		0	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs											
1000 Instruction	27.		0	0	0	0	0		0	0	0.0%
2000-3000 Support serv. & oper. of noninstructional serv.	28.		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	30.		0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	31.		39,112	8,107	0	0	0	45,094	47,219	42,177	12.0%
Total expenditures (lines 14, 24-26, 29-31)	32.		2,756,168	1,026,284	537,079	356,853	25,897	6,126,172	4,702,281	4,418,763	6.4%

		Instructions	Classroom Site Fund—Revenues, expenditures, and fund balances											
		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures			% Increase/ decrease in actual	Ending fund balance
										Budget	Actual	Prior year actual		
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		609,052											
Interest income and other revenues	2.		18,900											
Total revenues (lines 1 and 2)	3.		627,952											
Expenditures														
1000 Instruction	4.			365,662	73,272	0	0	0	0	1,007,312	438,934	432,760	1.4%	
2100 Support services - students	5.			5,530	1,145	0	0	0	0	21,458	6,675	6,396	4.4%	
2200 Support services - instructional staff	6.			0	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.			371,192	74,417	0	0	0	0	1,028,770	445,609	439,156	1.5%	
Total Classroom Site Fund	13.	385,012	627,952	371,192	74,417	0	0	0	0	1,028,770	445,609	439,156	1.5%	567,355
Total actual Fund 010 expenditures from accounting records (should agree to cell M21)											445,609			

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions			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.		44,241		41,372			3,221	134,069	88,834	48,227	84.2%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	8,563	7,873	0			1	35,644	16,437	16,692	-1.5%
2300, 2400, 2500, 2900 Administration	4.	0		7,749	4,171		0	(1)	34,834	11,919	4,406	170.5%
2600 Operation & maintenance of plant	5.	0		1,984	70,101			0	34,953	72,085	18,713	285.2%
2700 Student transportation	6.	0		12,865	272,790			1	273,901	285,656	123,980	130.4%
3000 Operation of noninstructional services	7.	0		0	1,880			0	3,870	1,880	0	--
4000 Facilities acquisition and construction	8.	0		0	2,610			1,433	38,876	4,043	23,415	-82.7%
5000 Debt service	9.					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	52,804	30,471	392,924	0	0	4,655	556,147	480,854	235,433	104.2%

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

480,854

- (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:
- Budget0
- Actual\$1,064

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.	556,147	480,853	0	0	0	0	0	1.
6150 Classified salaries	2.	0	0	0	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	3.
6450 Construction services	4.	17,798	1,433	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.		33,692	0		0		0	5.
6710 Land and improvements	6.	18,324	2,610	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	88,788	92,367	0	0	0	0	0	8.
673X Vehicles	9.	273,901	272,790	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	44,940	25,157	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	443,751	428,049	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	30,552	4,043	0	0		0	0	14.
New construction	15.	0	0	0	0	0	0	0	15.
Other	16.	413,199	424,006	0	0	0	0	0	16.
Total (lines 14-16)	17.	443,751	428,049	0	0	0	0	0	17.

Funds 610, 630, 695, and 620

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

Capital assets as of June 30, 2025	
Land and improvements	2,610
Buildings and improvements	5,475
Furniture, equipment, vehicles, and technology	1,135,790
Construction in progress	0
Total	1,143,875

Federal and State Projects

Instructions

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

Total COVID-19 federal relief funds included in lines above

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

Total federal and State projects (lines 21 and 33)

	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.	(75,125)	80,687	(14,554)	0	214,134	(223,126)	Special revenue
2.	20,533	497	(682)	0	28,883	(8,535)	Special revenue
3.	0	0	0	0	0	0	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	0	0	0	0	0	0	Special revenue
6.	0	0	0	0	0	0	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(17,571)	4	(8,781)	0	118,421	(144,769)	Special revenue
9.	0	0	0	0	0	0	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	(3,954)	1,799	(771)	0	16,017	(18,943)	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	125,953	8,954	0	0	15,890	119,017	Special Revenue
15.	727,575	28,305	0	0	182,146	573,734	Special Revenue
16.	18,806	6,529	0	0	0	25,335	Special Revenue
17.	22,396	38,297	0	300,000	0	60,693	Special Revenue
18.	0	0	0	8,826	0	0	Special Revenue
19.	0	245,435	0	27,799	97,555	147,880	Special Revenue
20.	0	0	0	0	0	0	Special Revenue
21.	818,613	410,507	(24,788)	336,625	673,046	531,286	
22.	(153,396)	245,435	0		97,555	(5,516)	
23.	0	7,392	0	0	7,388	4	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.	213	4	0	0	0	217	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	0	(1)	0	0	0	(1)	Special revenue
33.	213	7,395	0	0	7,388	220	
34.	818,826	417,902	(24,788)	336,625	680,434	531,506	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	14,554
0	682
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	8,781
0	0
0	0
0	0
0	771
0	0
0	0
0	0
0	0
0	0
0	0
0	0

0	0
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Other financing sources (2)	Other financing uses (2)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

(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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

Other funds

Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance
Actual	Actual	Actual	Budget	Actual	Actual
71,019	41,837		26,601	6,690	106,166
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
13,211	519	0	0	0	13,730
90,610	56,213	0	0	37,523	109,300
2,609	102	0	0	0	2,711
47,078	38,095	0	0	28,092	57,081
126,048	28,211	0	0	37,964	116,295
22,917	4,783	0	0	3,916	23,784
34	13	0	0	0	47
24	0	0	0	0	24
0	0	0	0	0	0
40,570	1,429	0	0	39,312	2,687
4,889	288	0	0	0	5,177
1,574	62	0	0	0	1,636
0	0	24,788	0	585	24,203
26,650	1,044	0	0	262	27,432
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
825	32	0	0	0	857
227,580	84,767	0	0	117,544	194,803
0	0	0	3,700	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
113,832	105,206	0	0	90,339	128,699
88	3	0	0	0	91
0	0	0	0	0	0
6,762	0	0	0	0	6,762
56,525	964	0	0	0	57,489
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,762	266	0	4,833	0	7,028

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

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)	3,700	0
Total expenditures from accounting data		0

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

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

District name Heber-Overgaard Unified School District

Instructions

A. Bonds and short-term debt			
1. Bonds outstanding, July 1, 2024	2,824,650		1.
2. Bonds issued during FY 2025	0		2.
3. Bonds retired during FY 2025	(655,000)		3.
4. Bonds outstanding, June 30, 2025	2,169,650		4.
5. Short-term debt outstanding, July 1, 2024	0		5.
6. Short-term debt outstanding, June 30, 2025	0		6.

B. District assessed valuation and other district information			
1. FY 2025 Assessed valuations and tax rates			
a. Primary	114,010,715.0000	Tax rate	3.3583
b. Secondary	374,000.0000	Tax rate	0.6961
2. Number of schools			4
3. Actual days in session			150
4. Area of school district (square miles)			586
(Report this WHETHER OR NOT district changed boundaries in FY 2025)			

C. County approved liabilities incurred in excess of district budget (A.R.S. §15-907)				
1. Destruction or damage	M & O	Unrestricted Capital Outlay		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)		\$3,110,486
2. Classroom supplies (function 1000, object code 6600)		\$118,756
3. Administration (functions 2300, 2400, 2500, & 2900)		\$998,748
4. Support services—students (function 2100)		\$323,491
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)		\$1,836,769
6. Total current expenditures		6,388,249
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)		\$555,852
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)		5,832,397

E. Other long-term debt		
1. Other principal (object 6832)		\$0
2. Other interest (object 6842)		\$0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)		\$0
4. Instructional software subscriptions (more than 12 months) interest (object 6843)		\$0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No	

County Navajo

CTDS number 090206000

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
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G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391)	0
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H. Cash and investments held at June 30, 2025	
1. Sinking funds	180,039
2. Bond funds	175,371
3. Other funds, except for any employee retirement funds	5,146

I. Average teacher salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2025	60,975
2. Average salary of all teachers employed in FY 2024	59,489
3. Increase in average teacher salary from prior year	1,486
4. Percentage increase	2.5%
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, object codes 6105-6109)	\$44,479
	2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	\$1,554,897
	a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	534,496
	b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	1,020,401
	3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	140,356
	4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	112,131
	5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	130,355
	6. Other certified staff (all functions, object codes 6140-6149)	370,561

7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:	
a. Increasing base salary by granting years of experience on its salary schedule? (yes or no)	Yes
b. Making payments in addition to their base salary? (yes or no)	No
8. Total certified salary payments from accounting data	2,352,779

A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

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

Grade													
K	1	2	3	4	5	6	7	8	9	10	11	12	Total
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0

B. M&O special education programs by type (A.R.S. § 15-761)

	Program 200 & 300 budget	Program 200 & 300 actual	
1. Total all disability classifications	325,253	321,285	1.
2. Gifted education	5,534	22	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	0	0	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technological education (non-CTED)	0	0	6.
7. Career education	12,183	17,087	7.
8. Career technical education (CTED programs in 300 range)	132,615	73,886	8.
9. Total (lines 1-8)	475,585	412,280	9.
10. IEP required pupil transportation costs coded within program 400	7,178	\$1,979	10.

Instructions

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

Actual expenditures for all gifted programs:		
K-8	\$	0
9-12	\$	0
Total	\$	0

D. Expenditures for audit services

1. Nonfederal audit expenditures - M&O fund	6350	Budget	33,100	Actual	\$33,100	1.
2. Federal audit expenditures - all funds	6330	2,900	0			2.

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

Actual expenditures made in FY 2025	\$	0
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F. Tuition

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)	0
4. Tuition to ed services\coops\IGAs (object 6564)	2,820
5. Tuition other (object 6569) (1)	0
6. Total (lines 1-5)	2,820

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

Instructions

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

	Programs 100-630										Programs 700-900	
Funds 001-799 (excluding 575)	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)	Total
1000 Instruction	1.	2,347,329	709,495	34,406	121,977	68,623	14,714			8,097	0	3,304,641
2000 Support services												
2100 Students	2.	138,557	58,203	113,360	10,880	0	0			8,320	0	329,320
2200 Instructional staff	3.	65,702	25,735	35,033	25,148	0	50			0	0	151,668
2300 General administration	4.	111,974	32,496	102,353	877	0	2,989	0		0	0	250,689
2400 School administration	5.	238,936	94,213	1,544	8,703	2,603	2,495			0	0	348,494
2500, 2900 Central services, other	6.	138,006	62,733	200,326	6,812	4,013	5,622		0	0	0	417,512
2600 Operation and maintenance of plant	7.	295,190	120,624	176,462	247,433	74,569	0			0	0	914,278
2700 Student transportation	8.	215,369	73,259	71,344	90,992	329,102	0			0		780,066
3000 Operation of noninstructional services												
3100 Food service operations	9.	7,336	1,430	245,510	131,109	941	1,348			0	0	387,674
3200 Enterprise operations	10.	0	0	0	0	0	0			0	0	0
3300 Community services operations	11.										0	0
3400 Bookstore operations	12.	29,016	15,566	0	6,042	939	683			0	0	52,246
Total (lines 1-12)	13.	3,587,415	1,193,754	980,338	649,973	480,790	27,901	0	0	16,417	0	6,936,588
From federal funds	14.	369,647	72,655	246,668	103,314	19,983	493	0	0	1,962	0	814,722
From state and local sources	15.	3,217,768	1,121,099	733,670	546,659	460,807	27,408	0	0	14,455	0	6,121,866
4000 Facilities acquisition and construction	16.	0	0	1,433	0	2,610	0			0	0	4,043
5000 Debt service	17.							655,000	141,250		0	796,250

Impact Aid
revenues received
that were
intended to
replace local tax
revenues

0

Teacher salaries (funds 001-799 excluding 575, function 1000)				
	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)
1. Regular education (programs 100, 280, 511, and 550)	\$1,653,499	\$0	\$0	0
2. Special education (programs 200-230, 250, 512, 514, and 515)	\$144,538	\$0	\$500	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	\$131,648	\$0	\$0	0
4. Other (programs 240, 260, 265, 513, and 530)	\$0	\$0	\$0	0
5. Cocurricular activities, athletics, and other (program 600-630)	\$49,215	\$0	\$34,853	0
Other items (funds 001-799, excluding 575)				
6. Textbooks used for instruction (function 1000, object 6640)	\$77,256			6.
7. Number of FTE-certified teachers	33			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	34,912 1.
2. 6620-6629 Energy	191,804 2.

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

Revenue from selected federal sources	
1. ESEA Title IV - Student Support and Academic Enrichment Grants	281,663 1.
2. ESEA Title IV - 21st Century Community Learning Centers	16,230 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 6700	All other (excluding 6900)	Total
1. Program 700	0	0	0 1.
2. Program 800	0	0	0 2.
3. Program 900	0	0	0 3.
4. Function 3300-Community Service Operations (program 900)	0		

Property detail for function 4000 (funds 001-799, excluding 575)		
1. 6710 Land and Improvements	2,610	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	2,610	4.
5. 6450 Construction	1,433	5.

Technology (funds 001-799 excluding 575, all functions)	
1. 6340 Technical services	2,199 1.
2. 6432 Technology-related repairs and maintenance	21,977 2.
3. 6443 Rental of computers and related equipment	0 3.
4. 6531 Telecommunications	25,120 4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	\$88,017 5.
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	58,572 6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	44,699 7.
8. Subtotal (lines 1-7)	240,584 8.
9. 6739 Technology-related hardware & software (\$5,000 or more)	0 9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	\$0 10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0 11.

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)	
1. Function 2210 Improvement of instruction	33,235 1.
2. Function 2220 Library/media services	3,756 2.

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)	
1. Object 664X, functions 1000 and 2220	77,256 1.

Instructions

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

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	36,356	0	0	0	0	0			0	0	0	36,356
2100, 2200 Student support services	2.	3,609	711	0	0	0	0			0	0	0	4,320
2300, 2500, 2900 Other support services	3.	10,755	2,045	15,211	0	0	0	0	0	0	0	0	28,011
2400 School administration	4.	9,197	1,785	0	0	0	0			0	0	0	10,982
2600 Operation and maintenance of plant	5.	8,483	1,687	0	0	0	0			0	0	0	10,170
2700 Student transportation	6.	5,701	1,071	0	0	0	0			0	0	0	6,772
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community services operations	9.	0	0	0	0	0	0			0	0	0	0
3400 Bookstore operations	10.	787	157	0	0	0	0			0	0	0	944
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	74,888	7,456	15,211	0	0	0	0	0	0	0	0	97,555

Technology related expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	15,211	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)	0	0
7. 6739 Technology-related hardware & software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	77,256	77,256
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	0

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	118,129	118,152		
2. Elementary and secondary school emergency relief funds (ESSER II)	480,522	480,522	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	1,097,359	999,804	97,555	0
4. Governor's emergency education relief funds (GEER) - includes acceleration academies program	0	0	0	0
5. Coronavirus relief fund (CRF)—enrollment stability grant (ESG) program	112,561	113,450		
6. Other COVID-19 federal relief funds	0	0	0	0
7. Total	1,808,571	1,711,928	97,555	0

Total FY 2025 expenditures + other financing uses

97,555

Food Service

Instructions			
		Fund 510	
		Actual	
Beginning fund balance (1)	1.	130,425	1.
Revenues			
1500 Investment income	2.	295	2.
1600 Food service	3.	78,062	3.
Other local _1910 & 1990_+3200 \$1,057.80_	4.	9,443	4.
4500 Restricted revenue rec. from fed. gov.	5.	141,677	5.
4900 Revenue for/on behalf of the district	6.	0	6.
Total revenue (lines 2-6)	7.	229,477	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	359,902	9.

A. Number of operating months

12

B. Number of meals served	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	10,509	27,852	0	0
b. Program adults/adult workers	36	130	0	0
c. Other	7,721	7,696	13	0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

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

C. Meal prices	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	2.00	2.00	2.00	2.50
5. Paid lunch	3.30	3.30	3.30	4.50
6. Paid snack	0.00	0.00	0.00	0.00

D. Special milk program	
Charge to children per ½ pint milk unit	N/A
Number of ½ pint milk units served to children	N/A

For comparison only - prior year number of meals served	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	11,595.00	29,044.00	250.00	0.00
b. Program adults/adult workers	4.00	80.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

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

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

6400 Purchased property services0

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	0	0	\$0
11.	0	0	\$0
12.	0	0	\$0
13.	243,304	0	
14.	0	0	
15.	5,752	469	\$0
16.	0	0	
17.	0		
18.	2,153		
19.	97,289		
20.	0		
21.			\$0
22.	0		941
23.	0		0
24.	0		\$0
25.	11,327	1,050	0
26.	372,259	359,825	1,519
27.	0		
28.	0		
29.	359,825		
30.	77		

E. Detail of food service management company expenditures	
Classified salaries	163,631
Employee benefits	37,483
Supplies and materials (nonfood)	0
Food	0
Management fee	39,963
Other	2,227
Total (must equal total of amounts on line 13 above)	243,304

(1) Includes food service fund revolving account cash balance of

\$204

at 7/1/24 or

\$76,100

at 6/30/25, as applicable.

I certify that the Annual Financial Report of _____ District, _____
County, for fiscal year 2025 was approved by the Governing Board on _____, 2025, and that the
complete Annual Financial Report may be reviewed by contacting _____ at the District Office,
telephone _____, during normal business hours.

Avg. Daily Membership	CTDS number	090206000
	2024	2025
	482.1621	470.8693
2025 Tax Rates:		
Primary		Secondary
3.3583		0.6961

Instructions

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

Rev. 8/25 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				5,190,116	3,832,600		
Special Education				475,585	395,171		
Pupil Transportation				415,377	427,291		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				45,094	47,219		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	1,069,246	5,011,920	0	6,126,172	4,702,281	1,378,885	General
Classroom Site Funds	385,012	627,952		1,028,770	445,609	567,355	Special revenue
Unrestricted Capital Outlay	633,300	361,960	0	556,147	480,854	514,406	Capital projects
Adjacent Ways	905	30	0	0	0	935	Capital projects
Federal projects	818,613	410,507	(24,788)	336,625	673,046	531,286	
State projects	213	7,395	0	0	7,388	220	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	71,019	41,837		26,601	6,690	106,166	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	General
Energy and Water Savings	0	0	0	0	0	0	General
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	0	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	13,211	519	0	0	0	13,730	General
Food Service	130,425	229,477	0	372,259	359,825	77	Special revenue
Civic Center	90,610	56,213	0	0	37,523	109,300	Special revenue
Community School	2,609	102	0	0	0	2,711	Special revenue
Auxiliary Operations	47,078	38,095	0	0	28,092	57,081	General
Extracurricular Activities Fees	126,048	28,211	0	0	37,964	116,295	Special revenue
Gifts and Donations	22,917	4,783	0	0	3,916	23,784	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	34	13	0	0	0	47	Special revenue
Fingerprint	24	0	0	0	0	24	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	40,570	1,429	0	0	39,312	2,687	General
Textbooks	4,889	288	0	0	0	5,177	Special revenue
Litigation Recovery	1,574	62	0	0	0	1,636	General
Indirect Costs	0	0	24,788	0	585	24,203	General
Unemployment Insurance	26,650	1,044	0	0	262	27,432	General
Teacherage	0	0	0	0	0	0	General
Insurance Refund	0	0	0	0	0	0	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	825	32	0	0	0	857	General
Career Technical Education	227,580	84,767	0	0	117,544	194,803	Special revenue
Arizona Industry Credentials Incentive	0	0	0	3,700	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	175,371	803,609	0	795,000	796,250	182,730	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	0	0	0	0	0	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	113,832	105,206	0	0	90,339	128,699	Special revenue
Employee Insurance Program Withholdings	88	3	0	0	0	91	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	56,525	964	0	0	0	57,489	General
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	6,762	0	0	0	0	6,762	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	6,762	266	0	4,833	0	7,028	Internal services

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							
	Special revenue funds			Debt service funds	Permanent fund	Enterprise funds	Internal service funds	Total all funds
	Classroom Site Fund	Federal and state grants	Other special revenue funds					
Prior year ending fund balance								
1. Ending fund balance reported in FY 2024 AFR	385,012	818,826	767,070	175,371	0	6,762	6,762	4,072,604
Current year ending fund balance								
2. Total FY 2025 ending fund balance	567,355	531,506	663,299	182,730	0	6,762	7,028	4,061,805
FY 2025 ending fund balance details:								
3.a Fund deficit	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0						0
3.c Planned to be spent in FY 2026 to support budgeted spending	167,355	50,000	300,000		0	0	0	517,355
3.d Maintained for debt retirement after FY 2026			0	182,730	0	0	0	182,730
3.e Maintained for capital projects after FY 2026	0	0	0		0	0	0	723,305
3.f Maintained for retirement contributions after FY2026	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2026							0	0
3.h Maintained for future financial stability	400,000	481,506	363,299		0	6,762	0	2,631,387
3.i other purposes (Specify)	0	0	0		0	0	7,028	7,028
3.j other purposes (Specify)	0	0	0		0	0	0	0
3.k Total FY 2025 ending fund balance	567,355	531,506	663,299	182,730	0	6,762	7,028	4,061,805
FY 2025 ending fund balance classification								
4.a Nonspendable	0	0	0	0	0	0	0	0
4.b Restricted	567,355	531,506	663,299	182,730		6,762	7,028	1,958,680
4.c Committed	0	0	0	0	0	0	0	0
4.d Assigned	0	0	0	0	0	0	0	0
4.e Unassigned	0	0	0	0	0	0	0	2,103,125
4.f Total (amount must agree to line 3.k above)	567,355	531,506	663,299	182,730	0	6,762	7,028	4,061,805

*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 F393) If the District has an adopted, commission-based policy, enter the policy:

If question 1 was answered yes, complete the table below to describe the District's specific FY 2025 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

2. Fund(s)	Methods used to establish a targeted fund balance reserve amount
Total:	
3. The District plans to take the following actions related to its ending fund balance in FY 2026 and thereafter:	
The fund balance will be used first ahead of other revenues toward FY2025 expenditures.	