



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2023

SIGNATURE/DATE

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SIGNATURE/DATE

Five horizontal lines for signature and date.

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/9/2023 contain(s) the data for the AFR described above. Date

Superintendent Signature

Jeff Lavender Superintendent (Typed Name)

Gina Salazar District Contact Employee

Business Manager Signature

Gina Salazar Business Manager (Typed Name)

(520) 316-3360 x1107 Telephone Number

gsalazar@cguhsd.org Email

ALERT: The following items need to be addressed before the AFR is submitted.

fund code from the USFR Chart of Accounts in the Rollup Fund column for any Final Fund cell that is highlighted red.

Table with 2 columns: 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) 1980, 1990

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

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

Subtotal (lines 31-36)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	8,301,557	5,006,076	7,567	0	341,262
2.	14,148,913	1,322,849	194		2,746,792
3.	0				
4.	649,467	69,925	0		119,307
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	166,242	100,966	110	0	28,759
19.	925	0	0	0	0
20.	14,965,547	1,493,740	304	0	2,894,858
21.	0	0			
22.	(655)	(87)			
23.	0	0			
24.	0	0			
25.	(655)	(87)			
26.	0	284,637			
27.	18,679,426	2,036,362			
28.	1,727,478	157,592			
29.	0	0			0
30.	20,406,904	2,478,591			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	35,371,796	3,972,244	304	0	2,894,858
39.				0	0
40.	0	0	0	0	1
41.	0	0	0	0	0
42.	43,673,353	8,978,320	7,871	0	3,236,121
43.	34,849,944	3,674,646	0	0	258,250
44.	0	0	0	0	250
45.	34,849,944	3,674,646	0	0	258,500
46.	8,823,409	5,303,674	7,871	0	2,977,621

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,380 at 7/1/22.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 5,726 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount: 258,250

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	8,171,239	2,854,689	464,607	49,813	3,735	16,729,566	11,544,083	9,871,754	16.9%
2000 Support Services										
2100 Students	2.	1,116,353	264,725	54,583	19,561	7,971	2,475,556	1,463,193	1,525,557	-4.1%
2200 Instructional Staff	3.	426,173	122,810	173,309	8,239	405	770,000	730,936	432,945	68.8%
2300 General Administration	4.	810,142	361,728	175,501	5,990	30,717	1,176,221	1,384,078	1,013,851	36.5%
2400 School Administration	5.	1,162,980	361,114	18,249	48,667	4,501	1,413,682	1,595,511	1,123,294	42.0%
2500 Central Services	6.	1,205,265	372,153	565,673	35,022	79,675	1,996,795	2,257,788	1,704,179	32.5%
2600 Operation & Maintenance of Plant	7.	1,955,976	693,612	1,494,284	1,723,832	326	5,713,423	5,868,030	4,732,456	24.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	142,479	52,374	9,302	13,741	6,212	278,000	224,108	305,620	-26.7%
610 School-Sponsored Cocurricular Activities	10.	98,948	20,309	0	0	0	195,000	119,257	129,583	-8.0%
620 School-Sponsored Athletics	11.	745,908	181,748	71,986	43,596	34,646	1,064,978	1,077,884	879,846	22.5%
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 Subtotal (lines 1-13)	14.	15,835,463	5,285,262	3,027,494	1,948,461	168,188	31,813,221	26,264,868	21,719,085	20.9%
200 and 300 Special Education										
1000 Instruction	15.	2,295,684	700,635	826,762	69,190	393	5,567,653	3,892,664	3,340,320	16.5%
2000 Support Services										
2100 Students	16.	570,674	175,370	203,664	5,030	167	1,200,799	954,905	1,027,756	-7.1%
2200 Instructional Staff	17.	4,377	939	5,259	0	0	511,548	10,575	184,346	-94.3%
2300 General Administration	18.	2,560	518	0	0	0	0	3,078	0	--
2400 School Administration	19.	6,000	2,266	0	0	0	0	8,266	0	--
2500 Central Services	20.	0	0	3,304	6,186	1,210	8,770	10,700	9,546	12.1%
2600 Operation & Maintenance of Plant	21.	0	0	3,501	943	0	1,386	4,444	1,423	212.3%
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.	2,879,295	879,728	1,042,490	81,349	1,770	7,290,156	4,884,632	4,563,391	7.0%
400 Pupil Transportation	25.	0	0	3,312,366	388,078	0	4,046,500	3,700,444	3,231,076	14.5%
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.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	18,714,758	6,164,990	7,382,350	2,417,888	169,958	43,149,877	34,849,944	29,513,552	18.1%

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.	3,581,844											
Interest Income and Other Revenues	2.	13,338											
Total Revenues (lines 1 and 2)	3.	3,595,182											
Expenditures													
1000 Instruction	4.		2,878,618	697,392	0	0	0	0	2,635,037	3,576,010	3,384,123	5.7%	
2100 Support Services - Students	5.		0	0	0	0	0	0	1,237,172	0	0	0.0%	
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.		2,878,618	697,392	0	0	0	0	3,872,209	3,576,010	3,384,123	5.7%	
Total Classroom Site Fund	13.	349,280	3,595,182	2,878,618	697,392	0	0	0	3,872,209	3,576,010	3,384,123	5.7%	368,452

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.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	186,498		761,819			221	3,318,406	948,538	394,581	140.4%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	610	7,383	54,182			1	1,542,783	62,176	168,802	-63.2%
2300, 2400, 2500, 2900 Administration	4.	0		36,896	99,553		0	10,001	595,000	146,450	95,304	53.7%
2600 Operation & Maintenance of Plant	5.	0		0	331,072			0	185,000	331,072	185,714	78.3%
2700 Student Transportation	6.	0		0	0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		0	7,015			0	20,000	7,015	40,235	-82.6%
4000 Facilities Acquisition and Construction	8.	0		0	0			1,964,781	343,875	1,964,781	990,511	98.4%
5000 Debt Service	9.					195,309	19,305		261,000	214,614	214,614	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	187,108	44,279	1,253,641	195,309	19,305	1,975,004	6,266,064	3,674,646	2,089,761	75.8%

(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 \$0.00

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.	6,266,064	3,674,646	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	1,964,781	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		44,500		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.	700,000	532,545	0	0	0	0	0	0	8.
673X Vehicles	9.	25,000	0	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	1,590,035	721,096	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	0	195,309	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	19,305	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	2,315,035	3,477,536	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	1,964,781	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	2,315,035	1,512,755	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	2,315,035	3,477,536	0	0	0	0	0	0	17.

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, 2023	
Land and Improvements	3,641,742 1.
Buildings and Improvements	33,267,662 2.
Furniture, Equipment, Vehicles, and Technology	6,698,048 3.
Construction in Progress	1,713,379 4.
Total	45,320,831 5.

FEDERAL AND STATE PROJECTS

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	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(127,182)	1,052,375	(85,354)	1,270,929	991,935	(152,096)	
2.	(5,040)	88,118	(11,202)	243,515	129,955	(58,079)	
3.	(4,698)	9,541	(2,587)	63,905	46,716	(44,460)	
4.	0	0	0	0	0	0	
5.	(85)	24,250	(2,163)	13,042	25,090	(3,088)	
6.	36,086	0	(1,032)	83,069	23,768	11,286	
7.	0	0	0	0	0	0	
8.	(196,526)	1,076,501	(75,854)	998,306	879,974	(75,853)	
9.	0	0	0	0	0	0	
10.	0	0	0	0	0	0	
11.	0	0	0	0	0	0	
12.	(9,458)	349,388	(15,980)	270,874	343,035	(19,085)	
13.	0	0	0	0	0	0	
14.	878,951	246,920	0	768,514	115,923	1,009,948	Yes
15.	\$0.00	0	0	0	0	0	No
16.	\$15,219.18	1,207	0	1,207	441	15,985	Yes
17.	\$178,763.12	61,560	0	61,560	0	240,323	
18.	\$682,736.63	135,660	0	135,660	150,163	668,234	Yes
19.	\$447,213.69	2,141,004	(119,010)	10,122,008	3,349,049	(879,841)	No
20.	\$0.00	0	0	0	0	0	
21.	1,895,981	5,186,524	(313,182)	14,032,589	6,056,049	713,274	

Total COVID-19 Federal Relief Funds included in lines above

22.	(217,150)	1,628,708	(119,010)		2,622,954	(1,330,406)	
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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
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 23-33)

23.	2,480	65,040	0	41,074	64,349	3,171	
24.	0	0	0	0	45,597	(45,597)	
25.	0	0	0	0	0	0	
26.	0	0	0	0	0	0	
27.	0	0	0	0	0	0	
28.	0	0	0	0	0	0	
29.	0	0	0	0	0	0	
30.	48,812	14,100	0	48,812	11,515	51,397	
31.	2,138	0	0	2,138	0	2,138	
32.	0	0	0	0	0	0	
33.	247,338	53,979	0	319,416	212,860	88,457	No
34.	300,768	133,119	0	411,440	334,321	99,566	

Total Federal and State Projects (lines 21 and 34)

35.	2,196,749	5,319,643	(313,182)	14,444,029	6,390,370	812,840	
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OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
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1.	0	85,354	1.
2.	0	11,202	2.
3.	0	2,587	3.
4.	0	0	4.
5.	0	2,163	5.
6.	0	1,032	6.
7.	0	0	7.
8.	0	75,854	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	15,980	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	119,010	19.
20.	0	0	20.
22.	0	119,010	22.

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

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

OTHER FUNDS	BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES	ENDING FUND
	FUND BALANCE		SOURCES AND USES		
	ACTUAL		INCLUDING TRANSFERS		
020 Instructional Improvement	544,154	366,339		144,000	63,313
050 County, City, and Town Grants	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0
072 Compensatory Instruction (1)	53,068	888	0	0	53,956
500 School Plant	160,276	34,592	13,893	154,400	208,761
515 Civic Center	147,188	40,837	0	143,206	188,025
520 Community School	36,606	241,193	0	40,990	190,256
525 Auxiliary Operations	689,225	1,033,986	0	708,415	718,526
526 Extracurricular Activities Fees Tax Credit	162,015	44,858	0	213,097	44,041
530 Gifts and Donations	205,881	52,277	0	192,509	33,690
535 Career & Technical Education Projects	0	0	0	0	0
540 Fingerprint	0	0	0	0	0
545 School Opening	0	0	0	0	0
550 Insurance Proceeds	45,209	757	0	45,179	45,966
555 Textbooks	0	0	0	0	0
565 Litigation Recovery	6,618	676	0	6,618	7,294
570 Indirect Costs	707,275	0	313,182	229,877	31,940
575 Unemployment Insurance	0	0	0	0	0
580 Teacherage	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0
590 Grants and Gifts to Teachers	147	0	0	0	147
595 Advertisement	0	0	0	0	0
596 Career Technical Education	281	799,533	0	591,264	799,533
597 Arizona Industry Credentials Incentive	(4,160)	49,092	0	39,514	44,932
639 Impact Aid Revenue Bond Building	0	0	0	0	0
650 Gifts and Donations—Capital	4,530	0	0	4,530	0
660 Condemnation	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0
691 Building Renewal Grant	4,333	3,734,330	0	6,152	3,257,169
695 New School Facilities	678	11	0	0	689
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0
750 Permanent Funds	\$0.00	2,348	(1)	0	2,347
800-849 Trust and Custodial Funds	\$0.00	0	0	0	0
850 Student Activities	\$443,042.37	434,863	0	471,014	349,213
855 Employee Insurance Program Withholdings	\$0.00	0	0	0	0
865 State Income Tax Withholdings	\$0.00	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	144,000	63,313
Total Expenditures (lines 1-4)	144,000	63,313
Total Expenditures from accounting data		63,313

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		13,088
Student certification, credentialing, or licensure costs		16,684
Developmental costs		0
Instructional hardware, software, or supplies		15,160
Career exploration		0
Total Expenditures (lines 1-5)	39,514	44,932
Total Expenditures from accounting data		44,932

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0
5. 13,893	5. 0
6. 0	6. 0
7. 0	7. 0
8. 0	8. 0
9. 0	9. 0
10. 0	10. 0
11. 0	11. 0
12. 0	12. 0
13. 0	13. 0
14. 0	14. 0
15. 0	15. 0
16. 0	16. 0
17. 313,182	17. 0
18. 0	18. 0
19. 0	19. 0
20. 0	20. 0
21. 0	21. 0
22. 0	22. 0
23. 0	23. 0
24. 0	24. 0
25. 0	25. 0
26. 0	26. 0
27. 0	27. 0
28. 0	28. 0
29. 0	29. 0
30. 0	30. 0
31. 0	31. 0
32. 0	32. 0
33. 0	33. 1
34. 0	34. 0
35. 0	35. 0
36. 0	36. 0
37. 0	37. 0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	12,365,000	1.
2. Bonds issued during FY 2023	0	2.
3. Bonds retired during FY 2023	(2,305,000)	3.
4. Bonds Outstanding, June 30, 2023	10,060,000	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates			
a. Primary	14,044,716	Tax Rate	2.0155
b. Secondary	5,670,900	Tax Rate	0.8138
2. Number of Schools			3
3. Actual Days in Session			180
4. Area of School District (Square Miles)			1,250

(Report this WHETHER OR NOT district changed boundaries in FY 2023)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$22,355,424.54
2. Classroom Supplies (Function 1000, Object Code 6600)	\$941,392.28
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$6,529,999.20
4. Support Services—Students (Function 2100)	\$3,927,038.79
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$13,053,763.14
6. Total Current Expenditures	46,807,618
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$41,985,323.12
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	4,822,295

E. Other long-term debt

1. Other Principal (object 6832)	\$195,309.47
2. Other Interest (object 6842)	\$19,305.49
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	\$31,540.87
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	\$0.00
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, 2023

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

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

1. Average salary of all teachers employed in FY 2023	55,715
2. Average salary of all teachers employed in FY 2022	61,218
3. Increase in average teacher salary from prior year	(5,503)
4. Percentage increase	-9.0%

Comments on Average Salary Calculation (Optional):

Check this box if your d

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

- 1. Substitute Teachers (Functions 1000 & 2213)
- 2. Classroom Teacher Base Salaries (Functions 1000 & 3300)
 - a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)
 - b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)
- 3. Classroom Teacher Performance Pay (Functions 1000 & 3300)
- 4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)
- 5. Classroom Teacher Payments Related to Additional Duties (All Functions)
- 6. Other Certified Staff (All Functions)

	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	\$0.00	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	\$13,154,357.00	167.0
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	354,305	22.0
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	11,066,299	145.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	109,800	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	254,344	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	12,000	
6. Other Certified Staff (All Functions)	1,181,880	

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

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

Total Certified Salary Payments from accounting data

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

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

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

Areas of Identification [A.R.S. §15-203(A)(15)]	GRADE													
	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	5	9	14
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	6	6	12
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	4	2	6
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	15	17	32

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	6,080,156	4,195,192
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)	1,210,000	689,440
9. Total (lines 1-8)	7,290,156	4,884,632
10. IEP required pupil transportation costs coded within Program 400	760,000	\$1,391.91

C. MAINTENANCE AND OPERATION FUND 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

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	47,800
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2023 \$ 117,400

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
\$0.00	\$0.00		0
\$0.00	\$0.00		0
\$822,560.17	\$0.00		822,560
\$0.00	\$0.00		0
\$0.00	\$0.00		0
822,560	0	0	822,560

(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)	
Funds 001-799 (excluding 575)												
1000 Instruction	15,577,294	4,863,537	1,556,489	951,638	1,417,014	191,881				267,621	0	24,825,474
2000 Support Services												
2100 Students	2,375,558	822,145	383,202	49,852	546,817	216,176				80,104	0	4,473,854
2200 Instructional Staff	736,496	212,530	258,531	22,890	168,465	405				0	0	1,399,317
2300 General Administration	902,926	386,422	176,485	18,396	6,510	25,717	0		5,000	0	0	1,521,456
2400 School Administration	1,634,296	456,305	20,554	49,177	180	4,501			0	0	0	2,165,013
2500, 2900 Central Services, Other	1,558,707	471,993	676,737	113,794	145,487	80,885		0	3,078	0	0	3,050,681
2600 Operation and Maintenance of Plant	2,115,905	826,880	1,884,007	1,760,881	630,320	326			0	0	0	7,218,319
2700 Student Transportation	0	0	3,451,349	390,611	0	0			0	0	0	3,841,960
3000 Operation of Noninstructional Services												
3100 Food Service Operations	37,053	13,587	1,208,802	1,540	350,931	1,209			6,493	0	0	1,619,615
3200 Enterprise Operations	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations												
3400 Bookstore Operations	106,504	39,005	10,602	12,201	7,015	510			0	0	0	175,837
Total (lines 1-12)	25,044,739	8,092,404	9,626,758	3,370,980	3,272,739	521,610	0	0	362,296	0	0	50,291,526
From Federal Funds	2,674,300	1,030,048	532,032	390,422	1,216,646	179,715	0	0	17,317	0	0	6,040,480
From State and Local Sources	22,370,439	7,062,356	9,094,726	2,980,558	2,056,093	341,895	0	0	344,979	0	0	44,251,046
4000 Facilities Acquisition and Construction	0	0	5,208,287	0	0	0			0	0	0	5,208,287
5000 Debt Service								226,850	277,555	0	0	504,405

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)	\$11,138,854.00	\$308,977.00	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	\$1,349,982.00	\$0.00	0	0
3. Vocational Ed. and CTE (Programs 270, 300-399, and 540)	\$663,926.00	\$0.00	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	\$0.00	\$0.00	0	0
5. Occurricular Activities, Athletics, and Other (Program 600-630)	\$99,923.00	\$0.00	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	\$517,095.29
7. Number of FTE-Certified Teachers	167
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	367,098
2. 6620-6629 Energy	1,405,793

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	9,066
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 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
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	5,208,287

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

1. 6340 Technical Services	59,209
2. 6432 Technology-Related Repairs and Maintenance	44,553
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	216,110
5. 6641-43 Software reported in library books, textbooks, or instructional aids	\$517,705.40
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	79,332
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,667,838
8. Subtotal (Lines 1-7)	2,584,747
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	274,693
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	\$214,614.96
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	31,541

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

1. 2210 Improvement of Instruction	361,562
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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 6,200	Purchased Services 6300, 6400, 6,500	Supplies 6,600	Property 6,700	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	363,331	84,357	58,719	90,224	0	0	0	0	0	0	0	596,631
2100, 2200 Student Support Services	210,883	170,926	51,347	15,394	356,113	178,695	0	0	0	0	0	983,358
2300, 2500, 2900 Other Support Services	227,499	66,637	26,126	25,679	43,577	0	0	2,131	0	0	0	391,649
2400 School Administration	60,552	17,805	0	0	0	0	0	0	0	0	0	78,357
2600 Operation and Maintenance of Plant	159,929	133,268	67,211	32,295	116,093	0	0	0	0	0	0	508,796
2700 Student Transportation	0	0	62,869	0	0	0	0	0	0	0	0	62,869
3100 Food Service Operations	483	98	0	0	0	0	0	0	0	0	0	581
3200 Enterprise Operations	0	0	0	0	0	0	0	0	0	0	0	0
3300 Community Services Operations	0	0	0	0	0	0	0	0	0	0	0	0
3400 Bookstore Operations	594	120	0	0	0	0	0	0	0	0	0	714
Other	0	-1	0	0	0	0	0	0	0	0	0	(1)
Total (lines 1-12)	1,023,271	473,210	266,272	163,592	515,783	178,695	0	2,131	0	0	0	2,622,954

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	58,719	58,719
5. 6650 Supplies-Technology-Related	25,495	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	390,139	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	116,093	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	90,224	90,224
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	0
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	119,010

Line 11 in the current expenditures table should not contain negative amounts. Click the instruction link in cell A20 for more information.

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	515,783

Line 11 should not contain negative amounts. Click the instruction link in cell A20 for more information.

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)	739,855	651,633	88,222	0	0
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	3,049,027	0	1,870,937	836,364	341,726
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	6,901,275	0	511,305	1,905,600	4,484,370
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	817,525	817,525	0	0	0
6. Other COVID-19 Federal Relief Funds	0	0	0	0	0
7. Total	11,507,682	1,469,158	2,470,464	2,741,964	4,826,096

Total FY 2023 expenditures + other financing uses 2,741,964

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. 0								1.
Investment Income and Other Revenues	2. 0								2.
Total Revenues (lines 1 and 2)	3. 0								3.
Expenditures									
1000 Instruction	4.	0	0	0	0	0	0	0	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. 0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	14. 0								14.
Investment Income and Other Revenues	15. 888								15.
Total Revenues (lines 14 and 15)	16. 888								16.
Expenditures									
1000 Instruction	17.	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. 888	0	0	0	0	0	0	0	26.

CTDS NUMBER 110502000

I certify that the Annual Financial Report of Casa Grande Union High School District, Pinal County, for fiscal year 2023 was approved by the Governing Board on October 9, 2023, and that the complete Annual Financial Report may be reviewed by contacting Gina Salazar at the District Office, telephone 520-316-3360 x1107, during normal business hours.

Avg. Daily Membership	2022	2023
Attending	3,748.9574	3,961.5573
2023 Tax Rates:	Primary	Secondary
	2.0155	0.8138

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	General Fund
Regular Education				31,813,221	26,264,868		
Special Education				7,290,156	4,884,632		
Pupil Transportation				4,046,500	3,700,444		
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	8,301,557	35,371,796	0	43,149,877	34,849,944	8,823,409	Yes
Classroom Site Funds	349,280	3,595,182		3,872,209	3,576,010	368,452	
Instructional Improvement	544,154	366,339		144,000	63,313	847,180	
Unrestricted Capital Outlay	5,006,076	3,972,244	0	6,266,064	3,674,646	5,303,674	Yes
Adjacent Ways	7,567	304	0	0	0	7,871	
Bond Building	0	0	0	0	0	0	
Other Capital Funds	0	0	0	0	0	0	
New School Facilities	678	11		0	0	689	
Federal Projects	1,895,981	5,186,524	(313,182)	14,032,589	6,056,049	713,274	
State Projects	300,768	133,119	0	411,440	334,321	99,566	
County, City, and Town Grants	0	0	0	0	0	0	
English Language Learner	0	0	0	0	0	0	
Compensatory Instruction	53,068	888	0	0	0	53,956	
School Plant Fund	160,276	34,592	13,893	154,400	0	208,761	Yes
Food Service	2,968,473	1,342,343	0	3,031,575	2,071,596	2,239,220	
Civic Center	147,188	40,837	0	143,206	0	188,025	
Community School	36,606	241,193	0	40,990	190,256	87,543	
Auxiliary Operations	689,225	1,033,986	0	708,415	718,526	1,004,685	Yes
Extracurricular Activities Fees	162,015	44,858	0	213,097	44,041	162,832	
Gifts and Donations	210,411	52,277	0	197,039	33,690	228,998	Yes
Career & Technical Education Projects	0	0	0	0	0	0	
Fingerprint	0	0	0	0	0	0	
School Opening	0	0	0	0	0	0	Yes
Insurance Proceeds	45,209	757	0	45,179	0	45,966	Yes
Textbooks	0	0	0	0	0	0	
Litigation Recovery	6,618	676	0	6,618	0	7,294	Yes
Indirect Costs	707,275	0	313,182	229,877	31,940	988,517	Yes
Unemployment Insurance	0	0	0	0	0	0	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	0	0	0	0	0	0	
Grants and Gifts to Teachers	147	0	0	0	0	147	
Advertisement	0	0	0	0	0	0	No
Career Technical Education	281	799,533	0	591,264	799,533	281	
Arizona Industry Credentials Incentive	(4,160)	49,092	0	39,514	44,932	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	341,262	2,894,858	(249)	2,893,111	258,250	2,977,621	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	4,333	3,734,330	0	6,152	3,257,169	481,494	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	443,042	434,863	0	471,014	349,213	528,692	
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	No
Permanent Fund	0	2,348	(1)	0	0	2,347	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	
Self-Insurance	0	0	0	0	0	0	
Intergovernmental Agreements	0	0	0	0	0	0	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	33,507	0	0	33,507	0	33,507	

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

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											Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds
	Maintenance and Operations Fund	General Fund* (If included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if not included in the General Fund)	Capital Projects Fund			Special Revenue Funds								
				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	8,301,557	5,006,076	3,395,921	0	0	7,567	5,011	349,280	619,842	4,350,814	341,262	0	0	33,507	22,410,837	
1. Ending fund balance reported in FY 2022 AFR																
Current year ending fund balance	8,823,409	5,303,674	4,178,388	0	0	7,871	482,183	368,452	(881,327)	4,107,876	2,977,621	2,347	0	33,507	25,404,001	
2. Total FY 2023 ending fund balance																
FY 2023 ending fund balance details:																
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.c Planned to be spent in FY 2024 to support budgeted spending	3,000,000	0	0	0	0	0	0	0	(2,508,827)	0	0	0	0	0	(1,508,827)	
3.d Maintained for debt retirement after FY 2024	0	0	0	0	0	0	0	0	0	2,977,621	0	0	0	0	2,977,621	
3.e Maintained for capital projects after FY 2024	0	2,000,000	0	0	0	0	0	0	0	0	0	0	0	0	2,000,000	
3.f Maintained for retirement contributions after FY 2024	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 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.h Maintained for future financial stability	7,823,409	3,303,674	4,178,388	0	0	7,871	0	368,452	0	4,107,876	0	0	0	0	19,789,670	
3.i Other purposes (Specify Current SF08 projects)	0	0	0	0	0	0	482,183	0	0	0	0	0	0	33,507	515,690	
3.j Other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.k Total FY 2023 ending fund balance	8,823,409	5,303,674	4,178,388	0	0	7,871	482,183	368,452	Must equal line 2	4,107,876	2,977,621	Must equal line 2	0	33,507	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.

B. Fund balance 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).

District establishes a targeted fund balance reserve level? No

Governing Board policy number (indicate "N/A" if no policy exists):

If question 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 FY 2023 targeted fund balance reserve levels:

3. What funds are included in the District's targeted fund balance reserve?

4. What, if any, Section A, line 3 fund balance purposes are excluded from the District's targeted fund balance reserve?

5. If the targeted fund balance amount was determined by applying a percentage to a set factor, identify that percentage and factor:

Percentage	of the District's	Factor	Additional Information
<input type="text"/>		<input type="text"/>	<input type="text"/>

6. Indicate the total targeted fund balance reserve and actual fund balance reserve amounts for the end of FY 2023.

Targeted fund balance reserve amount	Actual fund balance reserve amount
<input type="text"/>	<input type="text"/>

7. The District plans to take the following actions related to its ending fund balance in FY 2024 and thereafter:

The fund balance will used first ahead of other revenues toward FY2024 expenditures

District Name	Casa Grande Union High School District
CTDS Number	110502000
County	Pinal County

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

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide		110502000			500	
Private Schools				1	1	
CTED (Member Districts)						
School 1	Vista Grande	110502004	1601.000	204	204	
School 2	CGUHSD Online	110502006	194.000	206	206	
School 3	Casa Grande	110502001	1954.000	201	201	
School 4						
School 5						
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