

**NOTICE AND AGENDA OF MEETING  
OF  
THE VALLEY UNION HIGH SCHOOL DISTRICT  
4088 W Jefferson Rd  
Elfrida, AZ 85610**

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the Governing Board Members of the Valley Union High School District and to the general public that the Governing Board of Valley Union High School will hold a regular board meeting October 7<sup>th</sup>, 2025 @ 5:30 PM in Library Room in the Admin Building. The Governing Board may vote to go into executive session, which will not be open to the public, by approval of the board on any item listed on the agenda for the purpose of receiving legal advice pursuant to A.R.S. § 38-431.02 A.3. Additional documentation relating to public agenda items may be obtained at least 24 hours in advance of the meeting by contacting the business office at 520-642-3492.

**AGENDA**

1. Call to Order Regular Board Meeting
2. Agenda Adoption
3. Pledge
4. Approval of Minutes of Regular Board Meeting on September 2<sup>nd</sup>, 2025 & Special Meeting on September 5<sup>th</sup>, 2025
5. Superintendent's/Principal's Report
6. Governing Board
7. Call to Public

The President may allow individuals from the public to address the Board. Comments shall be limited to education-related issues on items that do not appear on this agenda or for which no public hearing has been held. The Board shall not and cannot discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action, but may instruct the Superintendent to schedule discussion at a later date. At the conclusion of the open call to the public, individual members of the Governing Board may respond to criticism made by those who have addressed the Board, may ask staff to review a matter or may ask that a matter be put on a future agenda.

8. Discussion/Action: Ratify Vouchers—Payroll 6 & 7 and Expenses 2603 - 2605
9. Discussion/Action: Activity/ Blue Devil Account September 2025
10. Discussion/Action: Technology Presentation
11. Discussion/Action: Annual Financial Report
12. Discussion/Action: 301 Plan
13. Discussion/Action: Senior Trip
14. Discussion/Action: Elfrida Fire Dept. Pickle Ball Tournament
15. Discussion/Action: St. David IGA
16. Discussion/Action: Policy & Procedures
  - A) Travel – First Read
  - B) Leave Policy and Use – First Read
  - C) School Board Policies – Discussion
  - D) Athletic Events – Discussion
17. **Executive Session:** The Board may choose to move to Executive Session regarding any item on the agenda, Pursuant to ARS 38-431.03 (A)(1)(2)

Presiding Board President or Board President Representative reads the following: *All person's present are hereby reminded that it is unlawful to disclose or otherwise divulge to any person who is not now present, other than a current member of the Board or pursuant to a specific statutory exception, anything that has transpired or has been discussed during this executive session. Failure to comply is a violation of A. R. S. 38-431.03 Future Agenda Items*

- A) Leave Payout*
- B) Contracts*
- C) Fuel Response*

**18. Reconvene in Open Session/Action as Result of Executive Session**

**19. Adjournment**

**20. Next Regular Meeting Date: November 4<sup>th</sup>, 2025**

Pursuant to the Americans with Disability Act (ADA), The Valley Union High School District does not by reason of a disability exclude from participation in or denies benefits of services, programs, activities or discriminates against any qualified person with a disability. Inquiries regarding compliance with ADA provisions, accessibility or accommodation can be directed to Edgar Garcia Superintendent/Administrator at 520-642-3492, P.O. Box 158, Elfrida, AZ 85610. The school will provide a translator if the school is notified at least 24 hours in advance of the meeting.

Posted October 2<sup>nd</sup>, 2025. Amended October 3<sup>rd</sup>, 2025

Meeting link:

<https://us06web.zoom.us/j/7706019171?pwd=e6vZlrHKC1iqIH3QSsgHkcoY6yTktk.1&omn=85622111320>

Meeting ID: 770 601 9171

Passcode: 307241

# Valley Union High School

## Governing Board

### Packet Information



This packet contains supporting documents for the **public session** of the Governing Board meeting. These materials are provided in accordance with Arizona's **Open Meeting Law (A.R.S. §38-431 et seq.)**.

#### Important Notes

- Materials in this packet are those that are made available to Governing Board members for discussion and action during the **open session**.
- Any items related to **executive session** (confidential personnel matters, legal advice, student discipline, etc.) are not included and are exempt from public release under A.R.S. §38-431.03. This packet is provided to ensure transparency and to help the public properly understand the matters before the Governing Board, as required by **A.R.S. §38-431.01(D)**.
- The student activity account reports are **not included in this packet at this time**. The District is currently gathering and reviewing information to ensure the most accurate and complete data is provided. These reports will be presented to the Governing Board and made available to the public as soon as the information is finalized.

#### Transparency Commitment

The Governing Board is committed to conducting the people's business in a transparent and accessible manner. This packet is prepared and posted in alignment with state law, Arizona School Boards Association (ASBA) guidance, and the District's adopted policies.

Valley Union High School  
PO BOX 158  
ELFRIDA, AZ 85610  
(520) 642-3492  
(520) 642-3523 FAX

## REGULAR BOARD MEETING

September 2, 2025

### REGULAR BOARD MEETING

1. Board President Allana Essary called the meeting to order at 5:31 pm.
2. **Roll Call:** Those in attendance were Allana Essary, Cynthia Mortenson, Daniel Boss (late), Angel Vasquez, Elizabeth Hawkins, Sarah Barrett, and Kirk Waddle (via Zoom).
3. **Agenda Adoption:** *Cynthia Mortenson motioned to approve the agenda as presented. Angel Vasquez seconded the motion and the motion passed 3-0.*
4. **Approval of Minutes:** *Cynthia Mortenson motioned to approve the minutes of Regular Board Meeting on August 5th , 2025 & Special Meeting August 21st, 2025. Allana Essary seconded the motion and the motion passed 4-0.*
5. **Superintendents Report:**  
**Elizabeth Hawkins:**
  - Update on the Grants Training attended recently will be providing grants monthly updates.
  - Facilities and grounds update.
  - Up to 82 students enrolled.
  - Won a football game!
6. **Governing Board:**  
Asked about Clearance Cards/ Background checks on coaches.
7. **Call to the Public:** N/A

## **8. Ratify Payroll Vouchers- 4-5 and Expenses 2532 & 2602:**

*Angel Vasquez motioned to ratify payroll vouchers 4-5 and expenses 2532 & 2602. Cynthia Mortenson seconded the motion and the motion passed 4-0.*

## **9. Activity/Blue Devil Account July 2025:**

*Cynthia Mortenson motioned to approve the Blue Devil/Activity account for July 2025. Angel Vasquez seconded the motion and the motion passed 4-0.*

## **10. Resignation:**

*Daniel Boss motioned to approve the business manager's resignation. Cynthia Mortenson seconded the motion and the motion passed 4-0.*

## **11. Contracts:**

*Cynthia Mortenson motioned to approve contracts A (SPED), B (Counselor), and C (Business Manager/HR) TABLING D (Maintenance). Angel Vasquez seconded the motion and the motion passed 4-0.*

## **12. Position Descriptions: NO ACTION. (First Read)**

## **13. Policy & Procedures: TABLED**

*Allana Essary motioned to table policy & procedures. Cynthia Mortenson seconded the motion and the motion passed 4-0.*

## **14. AssetPanda for Asset Management:**

- Discussion on beginning with a smaller quantity of barcodes, with the option to increase as needed in order to secure a more favorable quote.

*Daniel Boss motioned to approve AssetPanda for Asset Management. Angel Vasquez seconded the motion and the motion passed 4-0.*

## **15. Local Co-Op: NO ACTION.**

## **16. Request for Time Clock & Software: TABLED.**

- Comparisons between Buddy Punch vs. Connecteam

*Cynthia Mortenson motioned to table the request for time clock & software. Angel Vasquez seconded the motion and the motion passed 4-0.*

**17. Homecoming: NO ACTION.**

- Discussion on the events happening for Homecoming
- Corvette car show

**18. Phone Service: NO ACTION**

**19. Computers: NO ACTION.**

**20. Cameras: NO ACTION.**

**21. ASDB: NO ACTION.**

**22. Budget Revision FY26:**

*Cynthia Mortenson motioned to approve the Budget Revision for FY26. Daniel Boss seconded the motion and the motion passed 4-0.*

**23. Western Bank Credit Card Add/Remove:**

*Cynthia Mortenson motioned to approve removing Zaida Coronado from the Western Bank Credit Card and adding Sarah Barrett. Angel Vasquez seconded the motion and the motion passed 4-0.*

**24. Western Bank Accounts Add/ Remove:**

*Allana Essary motioned to approve removing Zaida Coronado from the Western Bank Accounts and adding Sarah Barrett. Daniel Boss seconded the motion and the motion passed 4-0.*

**25. First Reading of Policy Advisories 819-862: NO ACTION.**

**26. Future Agenda Items:**

Second Read of Policy Advisories, First Read of the next Policy Advisories, AssetPanda Update, Maintenance Contract, Policy & Procedures, HUDL update

**27. Adjournment:** Daniel Boss motioned to adjourn the meeting at 8:19 pm. Cynthia Mortenson seconded the motion and motioned passed 4-0.

**28. Next Regular Meeting Date:** October 7, 2025.

Next Special Meeting: Friday September 5, 2025 at 6:00 PM.

Submitted by Zaida Coronado  
Governing Board Members  
Valley Union High School  
District # 22

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**Valley Union High School**  
**PO BOX 158**  
**Elfrida AZ 85610**  
**520-642-3492**  
**SPECIAL BOARD MEETING**

**September 5<sup>th</sup>, 2025**

1. Allana Essary called the meeting to order at 6:00 PM.

**Roll Call:** Those in attendance were Cynthia Mortenson, Daniel Boss, Elizabeth Hawkins, and Allana Essary.

2. **Agenda Adoption:** Cynthia Mortenson motioned to approve the agenda. Daniel Boss seconded the motion and the motion passed 3-0.

3. **Pledge:** N/A

4. **Governing Board:** N/A

5. **AssetPanda:**

- *Can reduce the number of licenses from 2000 to 750 and increase in increments of 750 as needed*
- *Is able to track mileage*
- *Can share program with Elfrida elementary and invoice them to share the cost*

Allana Essary motioned to approve purchase of Asset Panda. Daniel Boss seconded the motion and the motion passed 3-0

6. **Maintenance Contract:**

Cynthia Mortenson motioned to approve the maintenance contract. Daniel Boss seconded the motion and the motion passed 3-0

7. **Future Agenda Items:** Sick leave, travel, procedures and rules for board, school closure, user management. Work Study Session on July 23rd, 2025.

8. **Adjournment:** Daniel Boss motioned to adjourn the meeting at 6:52. Cynthia Mortenson seconded the motion and motion passed 3-0.

9. **Next Regular Board Meeting:** October 7, 2025



Submitted by Sarah Barrett

Governing Board Members

Valley Union High School

District #22

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# VALLEY UNION HIGH VOUCHER

Voucher No: 7

Voucher Date: 09/26/2025

Prepared By: \_\_\_\_\_

Printed: 10/02/2025 02:30:45 PM

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THE COUNTY SCHOOL SUPERINTENDENT OF COCHISE COUNTY is hereby authorized to draw warrants against VALLEY UNION HIGH funds for the sum of \$38,394.98 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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Allana Essary

Board President

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Cynthia Mortenson

Clerk

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Angel Vasquez

Board Member

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Daniel Boss

Board Member

VALLEY UNION HIGH

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Fund		Amount
001	Maintenance and Operation Fund	\$35,496.21
260	Vocational Education - Basic Grants	\$263.24
510	Food Service	\$2,263.67
596	VO-TECH	\$371.86
		<hr/>
		\$38,394.98

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# VALLEY UNION HIGH VOUCHER

Voucher No: 6

Voucher Date: 09/12/2025

Prepared By: \_\_\_\_\_

Printed: 10/02/2025 02:30:03 PM

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THE COUNTY SCHOOL SUPERINTENDENT OF COCHISE COUNTY is hereby authorized to draw warrants against VALLEY UNION HIGH funds for the sum of \$38,736.35 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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Allana Essary

Board President

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Cynthia Mortenson

Clerk

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Angel Vasquez

Board Member

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Daniel Boss

Board Member

VALLEY UNION HIGH

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Fund		Amount
001	Maintenance and Operation Fund	\$35,874.97
260	Vocational Education - Basic Grants	\$263.24
510	Food Service	\$2,226.28
596	VO-TECH	\$371.86
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		\$38,736.35

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# VALLEY UNION HIGH VOUCHER

Voucher No: 2603

Voucher Date: 08/28/2025

Prepared By: \_\_\_\_\_

Printed: 10/02/2025 02:34:59 PM

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THE COUNTY SCHOOL SUPERINTENDENT OF COCHISE COUNTY is hereby authorized to draw warrants against VALLEY UNION HIGH funds for the sum of \$31,247.85 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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Allana Essary

Board President

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Cynthia Mortenson

Clerk

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Angel Vasquez

Board Member

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Daniel Boss

Board Member

VALLEY UNION HIGH

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Fund		Amount
001	Maintenance and Operation Fund	\$20,648.46
020	INSTRUCTIONAL IMPROVEMENT	\$870.00
261	BASIC GRANT	\$1,706.25
510	Food Service	\$5,100.35
596	VO-TECH	\$2,123.50
610	Capital Outlay	\$799.29
955	Intergovernmental Agreements	\$0.00
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		\$31,247.85

## VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2603

08/28/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon Capital Services						
Check Group:						
The Iliad (Homer) - Robert Fagles		25	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$346.55
The Watsons Go to Birmingham - Curtis, Christopher Paul		25	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$154.18
Rumble Fish - S.E. Hinton		20	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$152.91
Lord of the Flies - William Golding		25	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$188.75
The Adventures of Huckleberry Finn - Mark Twain		15	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$82.99
Frankenstein:Or the Modern Prometheus - Mary Shelley		25	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$171.34
Beowulf: A New Verse Translation - Seamus Heaney		30	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$322.52
Fahrenheit 451 - Ray Bradbury		15	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$143.35
The Autobiography of Malcolm X: As Told to Alex Haley		15	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$105.80
The Canterbury Tales - Geoffrey Caucer		20	26095	1Q4V-9RV6-13R Q 8/25/2025	001.100.1000.6642.200	\$151.01

Check #: 72697

PO/InvoiceTotal: \$1,819.40

Vendor Total: \$1,819.40

Arizona Association FFA

## VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2603

08/28/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
FFA membership for all students at Elfrida FFA		1	26094	V591545 8/25/2025	596.356.1002.6810.200	\$1,500.00
Check #: 72698						
PO/InvoiceTotal:						\$1,500.00
Vendor Total:						\$1,500.00
ARIZONA DEPT. OF EDUCATION	0					
Check Group:						
Grants Management Conference August 25 - 27 for E. Hawkins and S, Barrett		1	26088	15117 8/25/2025	020.100.2200.6300.200	\$435.00
Grants Management Conference August 25 - 27 for E. Hawkins and S, Barrett		1	26088	15612 8/25/2025	020.100.2200.6300.200	\$435.00
Check #: 72699						
PO/InvoiceTotal:						\$870.00
Vendor Total:						\$870.00
Arizona School Alliance						
Check Group:						
2024/2025 Alliance Payroll Audit - difference between the esitimated and actual payroll.		1	26098	167-2024PA1 8/28/2025	001.100.2600.6260.200	\$1,523.00
Check #: 72700						
PO/InvoiceTotal:						\$1,523.00
Vendor Total:						\$1,523.00
ASPIN/Mohave						
Check Group:						
Food Purchases Valley Union FY26		1	26029	26A01232 8/25/2025	510.100.3100.6633.200	\$1,703.40
Food Purchases Valley Union FY26		1	26029	26A01233 8/25/2025	510.100.3100.6633.200	\$1,330.59

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2603

08/28/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Food Purchases Valley Union FY26		1	26029	26A01608 8/25/2025	510.100.3100.6633.200	\$783.51
Food Purchases Valley Union FY26		1	26029	26A01609 8/25/2025	510.100.3100.6633.200	\$467.10
Check #: 72701						
PO/InvoiceTotal:						\$4,284.60
Vendor Total:						\$4,284.60
AZ Assoc. of School Business Officials						
Check Group:						
AASBO Membership Fees for Elizabeth Hawkins and Sarah Barrett		1	26001	300024641 8/28/2025	001.100.2500.6810.200	\$175.00
Check #: 72702						
PO/InvoiceTotal:						\$175.00
Vendor Total:						\$175.00
Elfrida Water Improvement						
Check Group:						
Water Bill FY26		1	26026	403985 8/25/2025	001.100.2600.6411.200	\$53.30
Check #: 72703						
PO/InvoiceTotal:						\$53.30
Vendor Total:						\$53.30
Game One						
Check Group:						
2 wilson gst nfhs game day footballs		1	26048	V314113 8/25/2025	001.620.1000.6610.200	\$243.70
Check #: 72704						
PO/InvoiceTotal:						\$243.70
Vendor Total:						\$243.70

iCEV

## VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2603

08/28/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
25 AZ Turnkey Package - 2 subjects - 1 Teacher		1	26052	INV-15000 8/25/2025	261.100.1000.6610.200	\$1,656.25
Certification Vouchers		1	26052	INV-15000 8/25/2025	261.100.1000.6610.200	\$50.00
					Check #: 72705	
					PO/InvoiceTotal:	\$1,706.25
					Vendor Total:	\$1,706.25
MediaNet Solutions, Inc.	1391					
Check Group:						
e-IEP PRO license and subscription for FY26		1	26093	1744 8/25/2025	001.200.1000.6810.200	\$1,521.95
					Check #: 72706	
					PO/InvoiceTotal:	\$1,521.95
					Vendor Total:	\$1,521.95
NATIONAL FFA ORGANIZATION	934					
Check Group:						
Official Manuals		30	26051	MDS365406 8/25/2025	596.610.1024.6610.200	\$81.41
Women's Colorblock Emb Polo Blue /3X		1	26051	MDS365406 8/25/2025	596.610.1024.6610.200	\$40.13
FFA Student Handbook		30	26051	MDS365406 8/25/2025	596.610.1024.6610.200	\$316.80
Striped Waterfall Scarf Navy		5	26051	MDS365406 8/25/2025	596.610.1024.6610.200	\$69.38
Pattern FFA Tie Navy		6	26051	MDS365406 8/25/2025	596.610.1024.6610.200	\$115.78
					Check #: 72707	
					PO/InvoiceTotal:	\$623.50
					Vendor Total:	\$623.50



# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2603

08/28/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Ramsey Education/Lampo Group LLC						
Check Group:						
1 year supscription to personal finance curriculum and professional development		1	26009	INV2783634 8/25/2025	610.100.1000.6642.200  Check #: 72708	\$799.29
PO/InvoiceTotal:						\$799.29
Vendor Total:						\$799.29
SOUTHWEST GAS CORPORATION						
0						
Check Group:						
Gas Bill Cafeteria FY26		1	26014	V192198 8/28/2025	001.100.3100.6621.200	\$1,617.11
Gas Bill M&O FY26		1	26014	V219025 8/28/2025	001.100.2600.6621.200	\$945.74
Gas Bill M&O FY26		1	26014	V257686 8/28/2025	001.100.2600.6621.200	\$7.95
Gas Bill M&O FY26		1	26014	V276182 8/28/2025	001.100.2600.6621.200	\$1,792.89
Gas Bill M&O FY26		1	26014	V352148 8/28/2025	001.100.2600.6621.200	\$34.60
Gas Bill M&O FY26		1	26014	V643210 8/28/2025	001.100.2600.6621.200	\$1,464.29
Gas Bill SPED FY26		1	26014	V778013 8/28/2025	001.200.2600.6621.200	\$373.09
Gas Bill Ag FY26		1	26014	V783286 8/28/2025	001.270.2600.6621.200	\$1,679.45
Gas Bill M&O FY26		1	26014	V8161 8/28/2025	001.100.2600.6621.200  Check #: 72709	\$1,000.09
PO/InvoiceTotal:						\$8,915.21
Vendor Total:						\$8,915.21

## VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2603

08/28/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
SULPHUR SPRING VALLEY ELECTRIC	1295					
Check Group:						
Electric Bill M&O FY26		1	26012	V10457 8/28/2025	001.100.2600.6622.200	\$2,857.88
Electric Bill M&O FY26		1	26012	V335259 8/28/2025	001.100.2600.6622.200	\$460.72
Electric Bill M&O FY26		1	26012	V471207 8/28/2025	001.100.2600.6622.200	\$625.13
Electric Bill M&O FY26		1	26012	V648861 8/28/2025	001.100.2600.6622.200	\$26.96
Electric Bill M&O FY26		1	26012	V918943 8/28/2025	001.100.2600.6622.200	\$1,210.22
Electric Bill M&O FY26		1	26012	V978630 8/28/2025	001.100.2600.6622.200	\$39.76
				Check #: 72710		
					PO/InvoiceTotal:	\$5,220.67
					Vendor Total:	\$5,220.67
The Local Co-op						
Check Group:						
Participation for the Farm To Table program (\$1 x per student x 40 weeks)		1	26096	408 8/25/2025	510.100.3100.6570.200	\$249.75
Participation for the Farm To Table program (\$1 x per student x 40 weeks)		1	26096	417 8/25/2025	510.100.3100.6570.200	\$566.00
				Check #: 72711		
					PO/InvoiceTotal:	\$815.75
					Vendor Total:	\$815.75
United Fire Equipment Company						
Check Group:						

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2603

08/28/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Fire Inspection Services FY25 (fire extinguishers, exit signs, emergency lights, etc)		1	26066	835757 8/28/2025	001.100.2600.6300.200	\$563.61
Check #: 72712						
PO/InvoiceTotal:						\$563.61
Vendor Total:						\$563.61
Valley Imaging Solutions						
Check Group:						
Excess Copies		1	26089	AR44201 8/25/2025	001.100.2600.6430.200	\$370.26
Excess Copies		1	26089	AR44354 8/25/2025	001.100.2600.6430.200	\$153.83
Check #: 72713						
PO/InvoiceTotal:						\$524.09
Vendor Total:						\$524.09
VERIZON BUSINESS	1354					
Check Group:						
Long Distance Phone Services FY26		1	26022	570972692507 8/28/2025	001.100.2600.6531.200	\$88.53
Check #: 72714						
PO/InvoiceTotal:						\$88.53
Vendor Total:						\$88.53
Grand Total:						\$31,247.85

End of Report

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# VALLEY UNION HIGH VOUCHER

Voucher No: 2604

Voucher Date: 09/09/2025

Prepared By: \_\_\_\_\_

Printed: 10/02/2025 02:35:22 PM

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THE COUNTY SCHOOL SUPERINTENDENT OF COCHISE COUNTY is hereby authorized to draw warrants against VALLEY UNION HIGH funds for the sum of \$27,566.59 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

---

Allana Essary

Board President

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Cynthia Mortenson

Clerk

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Angel Vasquez

Board Member

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Daniel Boss

Board Member

VALLEY UNION HIGH

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Fund		Amount
001	Maintenance and Operation Fund	\$17,384.82
510	Food Service	\$7,941.40
570	Indirect Costs	\$2,240.37
691	School Facilities Board	\$0.00
955	Intergovernmental Agreements	\$0.00
		<hr/>
		\$27,566.59

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2604

09/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Arizona Interscholastic Assn						
Check Group:						
Payment for referees at home games FY26		1	26110	RP VllyUnion 13 9/9/2025	001.620.1000.6590.200	\$10,000.00
Check #: 73160						
PO/InvoiceTotal:						\$10,000.00
Vendor Total:						\$10,000.00
ASPIN/Mohave						
Check Group:						
Food Purchases Valley Union FY26		1	26029	25A02446 9/9/2025	510.100.3100.6633.200	\$2,737.97
Food Purchases Valley Union FY26		1	26029	26A02049 9/9/2025	510.100.3100.6633.200	\$962.61
Non Food Purchases Valley Union FY26		1	26029	26A02050 9/9/2025	510.100.3100.6610.200	\$560.62
Food Purchases Valley Union FY26		1	26029	26A02051 9/9/2025	510.100.3100.6633.200	\$2,975.81
Food Purchases Valley Union FY26		1	26029	26A02445 9/9/2025	510.100.3100.6633.200	\$295.89
Check #: 73161						
PO/InvoiceTotal:						\$7,532.90
Vendor Total:						\$7,532.90
Elfrida Water Improvement						
Check Group:						
Water Bill FY26		1	26026	404242 9/9/2025	001.100.2600.6411.200	\$121.64
Check #: 73162						
PO/InvoiceTotal:						\$121.64
Vendor Total:						\$121.64
Game One						

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2604

09/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
30 royal dri fit shirt w/ logo		1	26050	10473858 9/9/2025	001.620.1034.6610.200	\$331.46
30 silver fri fit shirt w/logo		1	26050	10473858 9/9/2025	001.620.1034.6610.200	\$351.48
Check #: 73163						
PO/InvoiceTotal:						\$682.94
Vendor Total:						\$682.94
Hodges Glass Co.						
Check Group:						
Glass Replacement for Bus #4 door glass		1	26099	V296473 9/9/2025	001.400.2700.6610.200	\$393.97
Check #: 73164						
PO/InvoiceTotal:						\$393.97
Vendor Total:						\$393.97
Kirk Waddle						
Check Group:						
Business Manager Consulting and Training		1	26081	1010 9/9/2025	570.100.2510.6810.200	\$2,240.37
Check #: 73165						
PO/InvoiceTotal:						\$2,240.37
Vendor Total:						\$2,240.37
PRUDENTIAL OVERALL CO.						
0						
Check Group:						
Unifom Rental		1	26013	213075231 9/9/2025	001.100.2600.6430.200	\$63.65
Unifom Rental		1	26013	213078943 9/9/2025	001.100.2600.6430.200	\$63.65
Unifom Rental		1	26013	213086219 9/9/2025	001.100.2600.6430.200	\$63.65

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2604

09/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Unifom Rental		1	26013	213087775 9/9/2025	001.100.2600.6430.200	\$63.65
Unifom Rental		1	26013	213089787 9/9/2025	001.100.2600.6430.200	\$63.65
Check #: 73166						
PO/InvoiceTotal:						\$318.25
Vendor Total:						\$318.25
SULPHUR SPRING VALLEY ELECTRIC	1295					
Check Group:						
Electric Bill M&O FY26		1	26012	V140868 9/9/2025	001.100.2600.6622.200	\$2,486.15
Electric Bill M&O FY26		1	26012	V501659 9/9/2025	001.100.2600.6622.200	\$39.76
Electric Bill M&O FY26		1	26012	V699576 9/9/2025	001.100.2600.6622.200	\$13.48
Electric Bill M&O FY26		1	26012	V815377 9/9/2025	001.100.2600.6622.200	\$26.96
Check #: 73167						
PO/InvoiceTotal:						\$2,566.35
Vendor Total:						\$2,566.35
Sulphur Springs Sanitation						
Check Group:						
Sanitation Services Fy24-25		1	26030	55315 9/9/2025	001.100.2600.6421.200	\$470.00
Check #: 73168						
PO/InvoiceTotal:						\$470.00
Vendor Total:						\$470.00
The Local Co-op						
Check Group:						

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2604

09/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Participation for the Farm To Table program (\$1 x per student x 40 weeks)		1	26096	433 9/9/2025	510.100.3100.6570.200	\$408.50
				Check #: 73169		
					PO/InvoiceTotal:	\$408.50
					Vendor Total:	\$408.50
THE PROFESSIONAL GROUP PUBLIC CONSULTING						
Check Group:						
Project documentation and BRG Admin assistance		1	26084	2025-439 M 9/9/2025	001.100.4000.6330.200	\$168.75
				Check #: 73170		
					PO/InvoiceTotal:	\$168.75
					Vendor Total:	\$168.75
Valley Imaging Solutions						
Check Group:						
Excess Copies		1	26089	AR44529 9/9/2025	001.100.2600.6430.200	\$36.23
				Check #: 73171		
					PO/InvoiceTotal:	\$36.23
					Vendor Total:	\$36.23
VERIZON BUSINESS	1354					
Check Group:						
Long Distance Phone Services FY26		1	26022	6121572917 9/9/2025	001.100.2600.6531.200	\$75.50
				Check #: 73172		
					PO/InvoiceTotal:	\$75.50
					Vendor Total:	\$75.50
W.R. RYAN	764					
Check Group:						



# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2604

09/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
4 Tires for Truck #69 245-70-17		1	26055	T34600 9/9/2025	001.100.2600.6610.200	\$899.57
4 Tires for Truck #10 265-75-16		1	26055	T34624 9/9/2025	001.100.2600.6610.200	\$892.32
Check #: 73173						
PO/InvoiceTotal:						\$1,791.89
Vendor Total:						\$1,791.89
Western Bank Visa Card Service Center						
Check Group:						
Food supplies for Staff PD breakfast		1	26101	V6015 9/9/2025	001.100.2500.6610.200	\$60.30
Check #: 73174						
PO/InvoiceTotal:						\$60.30
Check Group:						
Hotel room for Grants Management Conference for E. Hawkins and S. Barrett Aug 24-27		1	26102	V966721 9/9/2025	001.100.2213.6580.200	\$327.38
Check #: 73174						
PO/InvoiceTotal:						\$327.38
Check Group:						
Vehicle Registration 2008 Chevrolet Silverado Plate F6A6YF		1	26104	V376764 9/9/2025	001.100.2700.6210.200	\$121.62
Check #: 73174						
PO/InvoiceTotal:						\$121.62
Vendor Total:						\$509.30
Western Water Works						
Check Group:						
Monthly Water Testing Services		1	26090	32663 9/9/2025	001.100.2600.6430.200	\$250.00
Check #: 73175						

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2604

09/09/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$250.00
						Vendor Total: \$250.00
						Grand Total: \$27,566.59

End of Report

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# VALLEY UNION HIGH VOUCHER

Voucher No: 2605      Voucher Date: 09/18/2025      Prepared By: \_\_\_\_\_

Printed: 10/02/2025 02:35:35 PM

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THE COUNTY SCHOOL SUPERINTENDENT OF COCHISE COUNTY is hereby authorized to draw warrants against VALLEY UNION HIGH funds for the sum of \$60,105.63 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2025 to June 30, 2026 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

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Allana Essary      Board President

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Cynthia Mortenson      Clerk

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Angel Vasquez      Board Member

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Daniel Boss      Board Member

VALLEY UNION HIGH

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Fund		Amount
001	Maintenance and Operation Fund	\$18,208.69
349	Forest Fees	\$6,700.00
525	Auxiliary Operations	\$742.31
530	Gifts and Donations	\$15,427.81
596	VO-TECH	\$1,822.75
610	Capital Outlay	\$16,370.55
850	Student Activities	\$833.52
		<hr/>
		\$60,105.63

## VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon Capital Services						
Check Group:						
USB C Docking Station 4 monitor, 14 in 1 Laptop Docking station.		2	26106	V748267 9/14/2025	001.100.1000.6650.200	\$100.17
Check #: 73861						
PO/InvoiceTotal:						\$100.17
Check Group:						
Wireless Headset for desk phone		3	26107	1MY6-PGKD-RLL 3 9/14/2025	001.100.1000.6650.200	\$79.58
20 pack walkie talkie ear pieces		1	26107	1MY6-PGKD-RLL 3 9/14/2025	001.100.1000.6650.200	\$48.71
Check #: 73861						
PO/InvoiceTotal:						\$128.29
Check Group:						
36" x 48" Calendar White Board for Athletic Director and Coaches to track games and important dates		1	26108	1XWR-J93Y-VXL N 9/14/2025	525.620.1014.6610.200	\$30.76
Check #: 73861						
PO/InvoiceTotal:						\$30.76
Check Group:						
Magnetic In/Out Board 15 names Capacity 24' x 18'		1	26130	1WLF-6R1R-HCT 9 9/16/2025	001.100.1000.6610.200	\$146.68
Check #: 73861						
PO/InvoiceTotal:						\$146.68
Check Group:						
Easel Pad 25' White 30 sheets/ 2 pads. Self Stick and Flip		3	26131	1C94-6PQJ-DD3J 9/16/2025	001.100.1000.6610.200	\$145.10
Philips 27" Monitor		4	26131	1C94-6PQJ-DD3J 9/16/2025	001.100.1000.6650.200	\$453.57

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Retevis RT22 Walkie Talkies Rechargeable 20pack		1	26131	1C94-6PQJ-DD3J 9/16/2025	001.100.1000.6650.200	\$245.53
Computer Privacy Screen for 16:9 Widescreen Monitor		2	26131	1C94-6PQJ-DD3J 9/16/2025	001.100.1000.6650.200	\$112.52
Check #: 73861						
PO/InvoiceTotal:						\$956.72
Check Group:						
retevis 2 way radios hands free with charging base 20 pack		1	26132	1GHJ-GTJY-F4C P 9/16/2025	001.100.1000.6650.200	\$197.20
Check #: 73861						
PO/InvoiceTotal:						\$197.20
Vendor Total:						\$1,559.82
Arizona Association FFA						
Check Group:						
Chapter Ifficer Leadership Training Event Registration		1	26100	35284 9/15/2025	596.376.1002.6810.200	\$460.00
Summit Conference Event Registration 30 students/ 1 advisor		1	26100	35294 9/15/2025	596.376.1002.6890.200	\$645.00
Check #: 73862						
PO/InvoiceTotal:						\$1,105.00
Vendor Total:						\$1,105.00
Asset Panda						
Check Group:						
Inventory Management with 750 licenses		1	26129	INV00009236 9/16/2025	001.100.2580.6737.200	\$3,980.00
Check #: 73863						
PO/InvoiceTotal:						\$3,980.00
Vendor Total:						\$3,980.00

C & I Show Hardware and Security

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Grand Master Key Copies		7	26128	173806 9/16/2025	001.100.2600.6610.200	\$95.24
Check #: 73864						
PO/InvoiceTotal:						\$95.24
Vendor Total:						\$95.24
Cesar Gonzalez						
Check Group:						
Contracted Claning Services		1	26037	September 2025 9/18/2025	001.100.2600.6420.200	\$360.00
Check #: 73865						
PO/InvoiceTotal:						\$360.00
Vendor Total:						\$360.00
Champion Teamwear						
Check Group:						
4" Plastic Pom Pon		1	26046	101782015 9/16/2025	001.620.1033.6610.200	\$475.00
Ladies Pleated Skirt		1	26046	101782015 9/16/2025	001.620.1033.6610.200	\$486.50
Ladies Motion Cheer Tops		1	26046	101782775 9/16/2025	001.620.1033.6610.200	\$968.81
Check #: 73866						
PO/InvoiceTotal:						\$1,930.31
Vendor Total:						\$1,930.31
DRS CPA PLLC						
Check Group:						
Completion and submission of the audited financial statements and related reports.		1	26122	1151 9/16/2025	349.100.2300.6350.200	\$6,700.00
Check #: 73867						

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$6,700.00
						Vendor Total: \$6,700.00
Grand Canyon Janitorial Supply, Inc						
Check Group:						
Tidy Foam 1000ml bag		3	26120	87615B 9/16/2025	001.100.2600.6610.200	\$224.59
38 x 58 liner bags		10	26120	87615B 9/16/2025	001.100.2600.6610.200	\$496.32
Tork TP Mini Jumb. 12 per case		6	26120	87615B 9/16/2025	001.100.2600.6610.200	\$418.18
Facial Tissue Earth		3	26120	87615B 9/16/2025	001.100.2600.6610.200	\$164.19
Tork Brown 88 P.T.		10	26120	87615B 9/16/2025	001.100.2600.6610.200	\$665.28
Check #: 73868						PO/InvoiceTotal: \$1,968.56
						Vendor Total: \$1,968.56
Hudl						
Check Group:						
Cameras for gym and all fields. Membership for video. Video for streaming and sponsorships.		1	26149	V118705 9/18/2025	530.620.1014.6650.200	\$15,306.91
Check #: 73869						PO/InvoiceTotal: \$15,306.91
						Vendor Total: \$15,306.91
Imagine Learning						
Check Group:						
PL - CW/Supp/SS Virtual Session, IS 6-12 On-Demand Tutoring Concurrent User (Edgenuity)- \$0.00., Edgenuity Academic Integrity- \$0.00		1	26040	1086314 9/16/2025	610.100.1000.6642.200	\$752.40

## VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Imagine EdgeEX with Edgenuity 6-12 Comprehensive Concurrent User		12	26040	1086314 9/16/2025	610.100.1000.6642.200	\$10,700.00
Edgenuity Enhanced CTE Concurrent User		12	26040	1086314 9/16/2025	610.100.1000.6642.200	\$1,718.15
Check #: 73870						
PO/InvoiceTotal:						\$13,170.55
Check Group:						
Imagine Galileo K-12 Standalone Single User - AZ		75	26041	1081157 9/16/2025	610.100.1000.6642.200	\$600.00
Check #: 73870						
PO/InvoiceTotal:						\$600.00
Vendor Total:						\$13,770.55
IXL Learning Inc.						
Check Group:						
IXL Site License K-12 Renewal (Science, Math, ELA, and Social Studies)		100	26097	S552114 9/15/2025	610.100.1000.6642.200	\$2,600.00
IXL Power-UP PD PAKage		1	26097	S552114 9/15/2025	001.100.1000.6300.200	\$695.00
Check #: 73871						
PO/InvoiceTotal:						\$3,295.00
Vendor Total:						\$3,295.00
Lowe's Business Acct/SYNCB						
Check Group:						
Ag Mechanis Supplies		1	26118	V846137 9/16/2025	596.376.1024.6610.200	\$695.07
Check #: 73872						
PO/InvoiceTotal:						\$695.07
Check Group:						



# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amerigas Propane tank exchange		1	26119	V675838 9/16/2025	596.376.1024.6610.200	\$22.68
Check #: 73872						
PO/InvoiceTotal:						\$22.68
Check Group:						
Hedge Shear		1	26145	V47754 9/18/2025	001.100.2600.6610.200	\$40.07
Concrete bits 7 piece set		1	26145	V47754 9/18/2025	001.100.2600.6610.200	\$41.00
Work gloves		2	26145	V47754 9/18/2025	001.100.2600.6610.200	\$33.77
Amdro Ant Bait		1	26145	V47754 9/18/2025	001.100.2600.6610.200	\$24.12
Round up 2.5 gallons		1	26145	V47754 9/18/2025	001.100.2600.6610.200	\$130.00
Ratchet straps		2	26145	V47754 9/18/2025	001.100.2600.6610.200	\$36.13
Check #: 73872						
PO/InvoiceTotal:						\$305.09
Vendor Total:						\$1,022.84
Marisa De La Cruz						
Check Group:						
Fall Sports Senior Pictures		1	26123	V47121 9/18/2025	001.620.1000.6300.200	\$160.00
Check #: 73873						
PO/InvoiceTotal:						\$160.00
Vendor Total:						\$160.00
NAPA AUTO PARTS	1339					
Check Group:						

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Parts/ Supplies to Repair/Maintain District Vehicles FY26		1	26021	375795 9/14/2025	001.100.2600.6610.200	\$55.32
Parts/Supplies to Repair/Maintain Buses FY26		1	26021	376305 9/14/2025	001.400.2700.6610.200	\$42.26
Parts/Supplies to Repair/Maintain Buses FY26		1	26021	377107 9/14/2025	001.400.2700.6610.200	\$71.48
Parts/Supplies to Repair/Maintain Buses FY26		1	26021	377112 9/14/2025	001.400.2700.6610.200	\$0.80
Check #: 73874						
PO/InvoiceTotal:						\$169.86
Vendor Total:						\$169.86
QUILL CORP.	0					
Check Group:						
TI-30X IIS Scientific Calculators		3	26092	45217020 9/14/2025	001.100.1000.6643.200	\$541.37
Check #: 73875						
PO/InvoiceTotal:						\$541.37
Check Group:						
Rapid Aid Instant Ice Packs case		1	26134	V472899 9/18/2025	001.620.1014.6610.200	\$54.82
Check #: 73875						
PO/InvoiceTotal:						\$54.82
Check Group:						
HP 17A black toner		3	26135	45435927 9/18/2025	001.100.1000.6610.200	\$281.85
HP 36A black toner		3	26135	45435927 9/18/2025	001.100.1000.6610.200	\$376.02
Ibuprofen box		1	26135	45435927 9/18/2025	001.620.1014.6610.200	\$13.66

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Bandaid 100 box		2	26135	45435927 9/18/2025	001.620.1014.6610.200	\$27.33
Post It pop up 3x3		2	26135	45435927 9/18/2025	001.100.2500.6610.200	\$47.95
Check #: 73875						
PO/InvoiceTotal:						\$746.81
Check Group:						
3in 3 ring Binders		24	26136	45440638 9/18/2025	001.100.2500.6610.200	\$166.59
Check #: 73875						
PO/InvoiceTotal:						\$166.59
Check Group:						
Wall Snap Frame 20' x 30' black		1	26137	45627549 9/18/2025	001.100.3100.6610.200	\$31.30
Check #: 73875						
PO/InvoiceTotal:						\$31.30
Check Group:						
Legal top tab folders box		1	26138	45236332 9/18/2025	001.100.2500.6610.200	\$89.99
Check #: 73875						
PO/InvoiceTotal:						\$89.99
Check Group:						
Duracell AAA batteries pack		1	26139	45622267 9/18/2025	001.100.2500.6610.200	\$10.73
AA alkaline batteries 24pk		1	26139	45622267 9/18/2025	001.100.2500.6610.200	\$34.37
18mm blue and white tape		2	26139	45622267 9/18/2025	001.100.2500.6610.200	\$47.12
2.8mil top loading sheet protector box		1	26139	45622267 9/18/2025	001.100.2500.6610.200	\$6.91

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
HP 410x black hi yield toner		1	26139	45622267 9/18/2025	001.100.2500.6610.200	\$244.59
HP 410A color toner 3 pack		1	26139	45622267 9/18/2025	001.100.2500.6610.200	\$500.21
Bic ball point pens black		1	26139	45622267 9/18/2025	001.100.2500.6610.200	\$6.03
Bic ball point pen red		1	26139	45622267 9/18/2025	001.100.2500.6610.200	\$13.50
Check #: 73875						
PO/InvoiceTotal:						\$863.46
Check Group:						
top fold divider folders box		5	26140	45020717 9/18/2025	001.100.2320.6610.200	\$263.24
Check #: 73875						
PO/InvoiceTotal:						\$263.24
Check Group:						
USB 2.0 extender 6ft		1	26141	V114693 9/18/2025	001.100.2500.6610.200	\$5.51
Magnets assorted colors pack		1	26141	V114693 9/18/2025	001.100.2500.6610.200	\$14.49
letter folder 2 divider blue		1	26141	V114693 9/18/2025	001.100.2500.6610.200	\$34.37
document holder mesh black		1	26141	V114693 9/18/2025	001.100.2500.6610.200	\$17.28
Electronics duster		8	26141	V114693 9/18/2025	001.100.2500.6610.200	\$39.34
Check #: 73875						
PO/InvoiceTotal:						\$110.99
Check Group:						

## VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
12mm tape white and black		1	26142	44946059 9/18/2025	001.100.2320.6610.200	\$20.05
18mm blue and white tape		2	26142	44946059 9/18/2025	001.100.2320.6610.200	\$50.39
Spectra lam with pouch kit		1	26142	44946059 9/18/2025	001.100.2320.6610.200	\$87.44
Brother tze-355 white on black		1	26142	44946059 9/18/2025	001.100.2320.6610.200	\$41.12
Check #: 73875						
PO/InvoiceTotal:						\$199.00
Check Group:						
Dell 65W laptop adapter usb c		1	26143	45076646 9/18/2025	001.100.2230.6610.200	\$90.95
Check #: 73875						
PO/InvoiceTotal:						\$90.95
Vendor Total:						\$3,158.52
SULPHUR SPRING VALLEY ELECTRIC	1295					
Check Group:						
Electric Bill M&O FY26		1	26012	V312474 9/15/2025	001.100.2600.6622.200	\$276.21
Electric Bill M&O FY26		1	26012	V337700 9/15/2025	001.100.2600.6622.200	\$258.71
Electric Bill M&O FY26		1	26012	V415120 9/15/2025	001.100.2600.6622.200	\$26.96
Electric Bill M&O FY26		1	26012	V796881 9/15/2025	001.100.2600.6622.200	\$468.24
Check #: 73876						
PO/InvoiceTotal:						\$1,030.12
Vendor Total:						\$1,030.12
VALLEY TELECOM	853					

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Phone, Fax and Internet Services FY26		1	26017	V585457 9/15/2025	001.100.2600.6531.200	\$73.98
Phone, Fax and Internet Services FY26		1	26017	V827543 9/15/2025	001.100.2600.6531.200	\$212.23
Phone, Fax and Internet Services FY26		1	26017	V987572 9/15/2025	001.100.2600.6531.200	\$51.93
Check #: 73877						
PO/InvoiceTotal:						\$338.14
Vendor Total:						\$338.14
VERIZON BUSINESS	1354					
Check Group:						
Long Distance Phone Services FY26		1	26022	570972692508 9/15/2025	001.100.2600.6531.200	\$191.76
Check #: 73878						
PO/InvoiceTotal:						\$191.76
Vendor Total:						\$191.76
W.R. RYAN	764					
Check Group:						
Labor to mount, dismount, and balance 4 tires for Bus 4		1	26042	T34518 9/14/2025	001.100.2600.6300.200	\$297.03
Check #: 73879						
PO/InvoiceTotal:						\$297.03
Vendor Total:						\$297.03
Western Bank Visa Card Service Center						
Check Group:						
Ice cream & toppings for ice cream social event for chapter members in the AET set up night		1	26070	V186916 9/15/2025	525.100.1024.6610.200	\$51.01
Check #: 73880						

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						PO/InvoiceTotal: \$51.01
4 Large Pizzas from RD Bar & Grill for AZ FFA state speakers		1	26071	V362639 9/16/2025	525.100.1024.6610.200	\$77.50
Check #: 73880						PO/InvoiceTotal: \$77.50
Check Group:						
Volleyball to purchase items to sell at concession stand		1	26111	V216991 9/14/2025	525.620.1039.6810.200	\$418.24
Volleyball to purchase items to sell at concession stand		1	26111	V475242 9/14/2025	525.620.1039.6810.200	\$94.80
Check #: 73880						PO/InvoiceTotal: \$513.04
Check Group:						
Purchasing of concession stand Items for Volleyball		1	26124	V356298 9/16/2025	525.620.1039.6810.200	\$70.00
Check #: 73880						PO/InvoiceTotal: \$70.00
Check Group:						
FFA items from Walmart for Burger Barn - sodas, water, hotdogs, burgers, chips, toppings		1	26126	V591183 9/16/2025	850.610.1024.6610.200	\$833.52
Check #: 73880						PO/InvoiceTotal: \$833.52
Check Group:						
12 pizzas. 6 for freshmen and 5 for juniors for turning in registartion paperwork 100% first		1	26147	V853049 9/18/2025	530.100.1000.6890.200	\$120.90
Check #: 73880						PO/InvoiceTotal: \$120.90

# VALLEY UNION HIGH

## Voucher Detail Listing

Voucher Batch Number: 2605

09/18/2025

Fiscal Year: 2025-2026

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$1,665.97
Yesenia Peralta						
Check Group:						
Contracted Cleaning Services for FY26		1	26039	September 2025 9/18/2025	001.100.2600.6420.200	\$2,000.00
Check #: 73881						
PO/InvoiceTotal:						\$2,000.00
Vendor Total:						\$2,000.00
Grand Total:						\$60,105.63

End of Report





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
	Allana Essary, President
	Cynthia Mortensen, Member
	Angel Vasequez, Member
	Daniel Boss, Member

District website link of posted AFR

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	Business Manager signature
Elizabeth Hawkins	Sarah Barrett
Superintendent (typed name)	Business Manager (typed name)
Sarah Barrett	520-642-3492
District contact employee	Telephone number
	Sarah.Barrett@vuhs.net
	Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 1,700,289
2. Classroom Site Funds (from page 3, line 13)	\$ 123,961
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 84,063

District name Valley Union High School District

County Cochise

CTDS number 020522000

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)		1980
Total Local Revenues (lines 2-26)		

2000 County

2110	County School Fund	
2210	Special County School Reserve Fund	
Other (specify)		
Total County Revenues (lines 28-30)		

3000 State

3100	Unrestricted	
3110	State Equalization Assistance	
3120	Additional State Aid	
3200	Restricted	
Other (specify)		
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)		
Total Federal Revenues (lines 38-45)		

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

5100	Issuance of bonds	
5200	Fund transfers-in	
Other (specify)		5300

Total funds available (lines 1 and 47 through 50)

Total expenditures

6900 Other financing uses and other items including transfers-out

Total expenditures and other uses (lines 52 plus 53)

Ending fund balance (line 51 minus line 54) (3)

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. 380,532	38,970	14	0	(3,071)	1.

2. 1,244,803	93,772	0		99	0	2.
3. 0					0	3.
4. 0	0	0		0	0	4.
5. 0	0			0	0	5.
6. 0	0			0	0	6.
7. 0	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. 23,016	0	0	0	2,973	2,697	18.
19. 0	0			0	36,092	19.
20. 0	0			0	1,600	20.
21. 0	0			0	0	21.
22. 0	0			0	0	22.
23. 20,000	0			0	4,550	23.
24. 14,426	4,328			0	70,714	24.
25. 0	0			0	0	25.
26. 4,467	0	0	0	(1)	90,844	26.
27. 1,306,712	98,100	0	0	3,071	206,497	27.

28. 0	0					28.
29. 0	0					29.
30. 0	0					30.
31. 0	0					31.

32. 9,713	1,918				0	32.
33. 44,737	3,367				0	33.
34. 112,438	8,463				1	34.
35. 0					119,653	35.
36. 0	0			0	0	36.
37. 166,888	13,748			0	119,654	37.

38. 0					14,117	38.
39. 0					109,759	39.
40. 0					0	40.
41. 0					112,567	41.
42. 0					0	42.
43. 0					0	43.
44. 0					0	44.
45. 0				0	0	45.
46. 0				0	236,443	46.

47. 1,473,600	111,848	0	0	3,071		47.
48. 0			0	0	0	48.
49. 0	0	0	0	0	0	49.
50. 0	4,550	0	0	0	0	50.
51. 1,854,132	155,368	14	0	0	0	51.
52. 1,700,289	84,063	0	0	0	0	52.
53. 0	0	0	0	0	0	53.
54. 1,700,289	84,063	0	0	0	0	54.
55. 153,843	71,305	14	0	0		55.

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 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 0 at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 0

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	
<b>100 Regular education</b>											
1000 Instruction	1.		345,384	105,664	13,459	8,001	407	571,000	472,915	693,884	-31.8%
2000 Support services											
2100 Students	2.		22,313	1,707	1,200	0	0	50,000	25,220	4,754	430.5%
2200 Instructional staff	3.		0	0	6,394	37	0	9,000	6,431	9,569	-32.8%
2300 General administration	4.		129,704	23,227	13,832	0	938	125,000	167,701	136,122	23.2%
2400 School administration	5.		39,840	7,674	225	0	175	91,000	47,914	85,491	-44.0%
2500 Central services	6.		77,353	32,287	40,718	4,642	775	80,000	155,775	141,712	9.9%
2600 Operation & maintenance of plant	7.		150,490	81,098	92,828	99,973	1,724	118,037	426,113	382,840	11.3%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		71,044	3,351	405	15,379	8	35,000	90,187	48,324	86.6%
610 School-sponsored cocurricular activities	10.		0	0	0	0	0	31,000	0	13,852	-100.0%
620 School-sponsored athletics	11.		57,760	5,680	36,400	26,547	9,234	92,000	135,621	44,302	206.1%
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.		893,888	260,688	205,461	154,579	13,261	1,202,037	1,527,877	1,560,850	-2.1%
<b>200 and 300 Special education</b>											
1000 Instruction	15.		27,741	14,800	0	0	1,406	178,000	43,947	83,817	-47.6%
2000 Support services											
2100 Students	16.		0	0	0	0	0	35,000	0	16,235	-100.0%
2200 Instructional staff	17.		0	0	0	0	0	6,000	0	0	0.0%
2300 General administration	18.		0	0	0	0	0	31,600	0	0	0.0%
2400 School administration	19.		0	0	0	0	0	0	0	599	-100.0%
2500 Central services	20.		0	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	21.		0	0	0	13,583	0	40,000	13,583	31,816	-57.3%
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.		27,741	14,800	0	13,583	1,406	290,600	57,530	132,467	-56.6%
<b>400 Pupil transportation</b>	25.		58,483	11,647	7,298	37,454	0	250,000	114,882	93,674	22.6%
<b>510 Desegregation</b>											
(from districtwide desegregation expenditures, page 2, line 44)	26.		0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout prevention programs</b>											
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%
<b>540 Joint career and technical education and vocational education center</b>	30.		0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading program</b>	31.		0	0	0	0	0	0	0	0	0.0%
<b>Total expenditures</b> (lines 14, 24-26, 29-31)	32.		980,112	287,135	212,759	205,616	14,667	1,742,637	1,700,289	1,786,991	-4.9%

		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.		107,471											
Interest income and other revenues	2.		0											
Total revenues (lines 1 and 2)		3.	107,471											
Expenditures														
1000 Instruction	4.			103,999	19,962	0	0	0	0	257,856	123,961	95,019	30.5%	
2100 Support services - students	5.			0	0	0	0	0	0	0	0	0	0.0%	
2200 Support services - instructional staff	6.			0	0	0	0	0	0	0	0	0	0.0%	
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.		103,999	19,962	0	0	0	0	257,856	123,961	95,019	30.5%	
Total Classroom Site Fund		13.	181,522	107,471	103,999	19,962	0	0	0	257,856	123,961	95,019	30.5%	165,032
Total actual Fund 010 expenditures from accounting records (should agree to cell M21)											123,961			

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.		17,269		20,931			(1)	100,000	38,199	1,274	2898.4%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	0	0			0	95,000	0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.	0		0	191		0	0	47,000	191	0	--
2600 Operation & maintenance of plant	5.	0		0	16,309			4,692	70,000	21,001	92,537	-77.3%
2700 Student transportation	6.	0		0	0			0	135,000	0	983	-100.0%
3000 Operation of noninstructional services	7.	0		0	8,656			0	30,000	8,656	0	--
4000 Facilities acquisition and construction	8.	0		0	8,952			7,065	4,543	16,016	0	--
5000 Debt service	9.					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	17,269	0	55,039	0	0	11,756	481,543	84,063	94,794	-11.3%

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

84,063

(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

0

Actual

0

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.	481,543	84,063	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	7,065	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.		0		0		0		0	5.
6710 Land and improvements	6.	0	4,752	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.		0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.		50,286	0	0	0	0	0	0	8.
673X Vehicles	9.	40,000	0	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	40,000	0	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	50,000	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	130,000	62,103	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0			0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	130,000	62,103	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	130,000	62,103	0	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	54,215
Buildings and improvements	3,958,352
Furniture, equipment, vehicles, and technology	952,741
Construction in progress	0
Total	4,965,308

District name Valley Union High School District

County Cochise

CTDS number 020522000

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.	(78,397)	130,231	0	50,000	48,343	3,491	Special revenue
2.	(838)	2,227	0	5,000	2,227	(838)	Special revenue
3.	0	0	0	10,000	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.	25	55,815	0	25,000	55,840	0	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.	5,247	24,648	0	16,000	26,398	3,497	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	5,445	0	0	0	0	5,445	Special revenue
15.	44,497	3,053	0	0	16,310	31,240	Special revenue
16.	0	0	0	2,500	0	0	Special revenue
17.	9,690	0	0	2,500	2,582	7,108	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	0	14,083	0	30,000	14,082	1	Special revenue
20.	0	0	0	0	0	0	Special revenue
21.	(14,331)	230,057	0	141,000	165,782	49,944	
22.	0	0	0		0	0	
23.	0	5,374	0	5,000	5,374	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.	1,851	0	0	0	0	1,851	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	836	0	0	0	0	836	Special revenue
33.	2,687	5,374	0	5,000	5,374	2,687	
34.	(11,644)	235,431	0	146,000	171,156	52,631	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
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

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
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

020 Instructional Improvement	1.	43,164	6,808	0	2,724	47,248
050 County, City, and Town Grants	2.	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0
500 School Plant	5.	24,719	0	5,000	0	24,719
515 Civic Center	6.	4,935	0	4,500	319	4,616
520 Community School	7.	0	0	0	0	0
525 Auxiliary Operations	8.	11,392	26,082	35,000	3,634	33,840
526 Extracurricular Activities Fees Tax Credit	9.	18,503	1,950	4,000	11,457	8,996
530 Gifts and Donations	10.	12,273	8,176	10,000	11,746	8,703
535 Career & Technical Education Projects	11.	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0
550 Insurance Proceeds	14.	11,669	0	30,000	11,669	0
555 Textbooks	15.	0	0	0	0	0
565 Litigation Recovery	16.	2,048	0	7,400	0	2,048
570 Indirect Costs	17.	31,459	0	14,000	0	31,459
575 Unemployment Insurance	18.	11,258	0	10,000	0	11,258
580 Teacherage	19.	0	0	0	0	0
585 Insurance Refund	20.	39,373	0	14,000	39,373	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0
596 Career Technical Education	23.	96,515	51,680	100,000	54,960	93,235
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0
660 Condemnation	27.	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0
691 Building Renewal Grant	30.	0	0	200,000	0	0
695 New School Facilities	31.	0	0	164,000	0	0
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0
850 Student Activities	35.	40,835	24,044	20,000	40,340	24,539
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0
865 State Income Tax Withholdings	37.	0	0	0	0	0
900-949 Enterprise Funds	38.	0	0	0	0	0
Other 950	39.	0	354	0	0	354
<b>Internal Service Funds 950-989</b>						
9__ Self Insurance	1.	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	25,000	0	0
9__ OPEB	3.	0	0	0	0	0
953 & 957	4.	29,406	39,031	7,000	955	67,488

(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	1.
Class size reduction	0	0	2.
Dropout prevention programs	0	0	3.
Instructional improvement programs	0	2,724	4.
Total expenditures (lines 1-4)	0	2,724	5.
Total expenditures from accounting data		2,724	6.

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.			1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.
21.	0	0	21.
22.	0	0	22.
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.			31.
32.	0	0	32.
33.	0	0	33.
34.	0	0	34.
35.			35.
36.	0	0	36.
37.	0	0	37.
38.	0	0	38.
39.	0	0	39.
1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.

District name Valley Union High School District

Instructions

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024	0	1.
2. Bonds issued during FY 2025	0	2.
3. Bonds retired during FY 2025	0	3.
4. Bonds outstanding, June 30, 2025	0	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	57,226,913	Tax rate	2.6898
b. Secondary	0.0000	Tax rate	0.0000
2. Number of schools			1
3. Actual days in session			146
4. Area of school district (square miles)			526

(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)	875,977
2. Classroom supplies (function 1000, object code 6600)	89,470
3. Administration (functions 2300, 2400, 2500, & 2900)	387,582
4. Support services—students (function 2100)	80,330
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	774,267
6. Total current expenditures	2,207,626
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	227,348
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	1,980,278

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)	0

County Cochise

CTDS number 020522000

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	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 2025	53,848
2. Average salary of all teachers employed in FY 2024	41,883
3. Increase in average teacher salary from prior year	11,965
4. Percentage increase	28.6%

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 & 3300, object codes 6105-6109)	Salaries	FTE
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	95,000	
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	430,787	8.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	86,157	2.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	344,630	6.00
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	0	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	0	
6. Other certified staff (all functions, object codes 6140-6149)	23,000	
	147,597	

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)	Yes

8. Total certified salary payments from accounting data	696,384
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A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

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

1. Quantitative reasoning
2. Verbal reasoning
3. Nonverbal reasoning
4. Total duplicated enrollment (lines 1-3)

Instructions													
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)

1. Total all disability classifications

2. Gifted education
3. Remedial education
4. ELL incremental costs
5. ELL compensatory instruction
6. Vocational and technological education (non-CTED)
7. Career education
8. Career technical education (CTED programs in 300 range)
9. Total (lines 1-8)

Program 200 & 300 budget	Program 200 & 300 actual
140,000	49,406
0	0
0	0
0	0
0	0
0	0
150,600	8,125
290,600	57,531

10. IEP required pupil transportation costs  
coded within program 400

0	0
---	---

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
2. Federal audit expenditures - all funds

Budget	Actual
16,000	5,500
0	0

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

Actual expenditures made in FY 2025 \$ 0

F. Tuition

1. Tuition to other Arizona districts (object 6561)
2. Tuition to out-of-state districts (object 6562)
3. Tuition to private schools (object 6563)
4. Tuition to ed services\coops\IGAs (object 6564)
5. Tuition other (object 6569) (1)
6. Total (lines 1-5)

Tuition expenditures
0
0
0
7,437
0
7,437

(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		
		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
Funds 001-799 (excluding 575)													
1000 Instruction	1.	593,908	157,195	58,034	89,592	47,341	7,270				36,038	0	989,378
2000 Support services													
2100 Students	2.	22,313	1,707	52,188	0	0	0				4,123	0	80,331
2200 Instructional staff	3.	5,500	39	10,612	37	0	82				0	0	16,270
2300 General administration	4.	129,704	23,227	26,754	0	0	938	0			0	0	180,623
2400 School administration	5.	39,840	7,674	225	0	0	175				0	0	47,914
2500, 2900 Central services, other	6.	77,353	32,287	40,718	5,705	191	2,733			0	0	0	158,987
2600 Operation and maintenance of plant	7.	150,490	81,098	143,870	118,337	16,309	1,724				116	0	511,944
2700 Student transportation	8.	58,483	11,647	7,298	37,454	0	0				0		114,882
3000 Operation of noninstructional services													
3100 Food service operations	9.	75,499	13,678	2,631	59,948	8,656	0				160	0	160,572
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0
3300 Community services operations	11.											0	0
3400 Bookstore operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	1,153,090	328,552	342,330	311,073	72,497	12,922	0		0	40,437	0	2,260,901
From federal funds	14.	57,407	9,794	71,320	23,757	10,268	1,958	0		0	9	0	174,513
From state and local sources	15.	1,095,683	318,758	271,010	287,316	62,229	10,964	0		0	40,428	0	2,086,388
4000 Facilities acquisition and construction	16.	0	0	7,065	0	8,952	0				0	0	16,017
5000 Debt service	17.								0	0		0	

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)	386,137	95,000	0	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	0	0	0	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	17,221	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	0	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	32,860	0	0	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	0	6.
7. Number of FTE-certified teachers	0	7.
8. Number of FTE-contract teachers	0	8.

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	6,000	1.
2. 6620-6629 Energy	74,238	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	0	1.
2. ESEA Title IV - 21st Century Community Learning Centers		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			4.

Property detail for function 4000 (funds 001-799, excluding 575)

1. 6710 Land and Improvements	4,752	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	4,200	3.
4. Total (lines 1-3)	8,952	4.
5. 6450 Construction	7,065	5.

Technology (funds 001-799 excluding 575, all functions)

1. 6340 Technical services	2,000	1.
2. 6432 Technology-related repairs and maintenance	13,000	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	5,399	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	0	5.
6. 6650 and 6655 Supplies--technology-related and short-term noninstructional software subscriptions	582	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	14,805	7.
8. Subtotal (lines 1-7)	35,786	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	4,570	1.
2. Function 2220 Library/media services	0	2.

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)

1. Object 664X, functions 1000 and 2220	21,298	1.
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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.	0	0	0	0	0	0			0	0	0	0
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0	0
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0	0
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	0
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
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0	0

Technology related expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies-technology-related	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	0	0
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)	50,000	50,000		
2. Elementary and secondary school emergency relief funds (ESSER II)	200,000	200,000	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	237,066	237,066	0	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	0	0		
6. Other COVID-19 federal relief funds	0	0	0	0
7. Total	487,066	487,066	0	0

Total FY 2025 expenditures + other financing uses0

Instructions

Beginning fund balance (1)

Revenues

1500 Investment income

1600 Food service

Other local 1900

4500 Restricted revenue rec. from fed. gov.

4900 Revenue for/on behalf of the district

Total revenue (lines 2-6)

5000 Other financing sources and fund transfers-in

Total available (lines 1, 7, and 8)

1.

2.

3.

4.

5.

6.

7.

8.

9.

Fund 510

Actual

0

0

29,372

23,465

8,729

0

61,566

0

61,566

1.

2.

3.

4.

5.

6.

7.

8.

9.

A. Number of operating months

10

B. Number of meals served

1. Served at district locations

a. Reimbursable meals only

b. Program adults/adult workers

c. Other

2. Served at other locations

a. Reimbursable meals only

b. Program adults/adult workers

c. Other

Breakfasts

Lunches/Suppers

A la carte\*

Snacks

2,988

7,499

C. Meal prices

1. Reduced breakfast

2. Reduced lunch

3. Reduced snack

4. Paid breakfast

5. Paid lunch

6. Paid snack

P-6

7-8

9-12

Adult

0.30

0.40

1.50

3.00

D. Special milk program

Charge to children per ½ pint milk unit

Number of ½ pint milk units served to children

Food Service

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 services

0

Food Service Fund 510

Budget

Actual

M&O expenditures Fund 001

Actual

Capital expenditures Fund 610

Actual

10.

11.

12.

13.

14.

15.

16.

17.

18.

19.

20.

21.

22.

23.

24.

25.

26.

27.

28.

29.

30.

4,455

10,326

0

0

0

2,892

0

0

0

41,666

0

0

0

0

2,226

0

0

0

61,566

0

71,044

3,351

0

305

0

137

0

0

0

0

0

0

0

0

15,350

90,187

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

E. Detail of food service management company expenditures

Classified salaries

Employee benefits

Supplies and materials (nonfood)

Food

Management fee

Other

Total (must equal total of amounts on line 13 above)

0

0

0

0

0

0

0

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

\$0

at 7/1/24 or

\$0

at 6/30/25, as applicable.

I certify that the Annual Financial Report of Valley Union High School District, Cochise 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 Sarah Barrett at the District Office, telephone 520-642-3492 during normal business hours.

Avg. Daily Membership	CTDS number		020522000
	<u>2024</u>		<u>2025</u>
	Attending	764,596.0000	66.8545
2025 Tax Rates:		<u>Primary</u>	<u>Secondary</u>
		2.6898	2.6898

Instructions

Rev. 8/25 Arizona Department of Education and Auditor General

Allana Essary  
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				1,202,037	1,527,877		
Special Education				290,600	57,530		
Pupil Transportation				250,000	114,882		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	380,532	1,473,600	0	1,742,637	1,700,289	153,843	General
Classroom Site Funds	181,522	107,471		257,856	123,961	165,032	Special revenue
Unrestricted Capital Outlay	38,970	111,848	4,550	481,543	84,063	71,305	Capital projects
Adjacent Ways	14	0	0	0	0	14	Capital projects
Federal projects	(14,331)	230,057	0	141,000	165,782	49,944	
State projects	2,687	5,374	0	5,000	5,374	2,687	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	43,164	6,808		0	2,724	47,248	Special revenue
Bond Building	0	0	0	0	0	0	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		164,000	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	24,719	0	0	5,000	0	24,719	Special revenue
Food Service	0	61,566	0	0	61,565	1	Special revenue
Civic Center	4,935	0	0	4,500	319	4,616	Special revenue
Community School	0	0	0	0	0	0	Special revenue
Auxiliary Operations	11,392	26,082	0	35,000	3,634	33,840	Special revenue
Extracurricular Activities Fees	18,503	1,950	0	4,000	11,457	8,996	Special revenue
Gifts and Donations	12,273	8,176	0	10,000	11,746	8,703	Special revenue
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	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	11,669	0	0	30,000	11,669	0	Special revenue
Textbooks	0	0	0	0	0	0	Special revenue
Litigation Recovery	2,048	0	0	7,400	0	2,048	Special revenue
Indirect Costs	31,459	0	0	14,000	0	31,459	General
Unemployment Insurance	11,258	0	0	10,000	0	11,258	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	39,373	0	0	14,000	39,373	0	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	0	0	0	0	0	0	Special revenue
Career Technical Education	96,515	51,680	0	100,000	54,960	93,235	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	(3,071)	3,071	0	0	0	0	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	0	0	0	200,000	0	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	40,835	24,044	0	20,000	40,340	24,539	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	354	0	0	0	354	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	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	25,000	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	29,406	39,031	0	7,000	955	67,482	Internal services

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

## Instructions

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 service 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 not 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		380,532	0	31,459	38,970	0	14	0	181,522	(11,644)	316,684	(3,071)	0	0	29,406	963,872
1. Ending fund balance reported in FY 2024 AFR																
Current year ending fund balance		153,843	0	31,459	71,305	0	14	0	165,032	52,631	259,557	0	0	0	67,482	801,323
2. Total FY 2025 ending fund balance																
FY 2025 ending fund balance details:		0	0	0	0	0	0	0	52,951	0	0	0	0	0	0	52,951
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		153,844	0	31,459	71,305	0	14	0	165,032	0	259,203	0	354	67,482	748,693	0
3.c Planned to be spent in FY 2026 to support budgeted spending																
3.d Maintained for debt retirement after FY 2026																
3.e Maintained for capital projects after FY 2026																
3.f Maintained for retirement contributions after FY2026		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 2026																
3.h Maintained for future financial stability		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.i other purposes (Specify)																
3.j other purposes (Specify)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.k Total FY 2025 ending fund balance		Must equal line 2	0	31,459	71,305	0	14	0	165,032	Must equal line 2	Must equal line 2	0	0	Must equal line 2	67,482	Must equal line 2
FY 2025 ending fund balance classification		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.a Nonspendable		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.b Restricted		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.c Committed		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.d Assigned		153,844	0	31,459	71,305	0	14	0	165,032	52,951	259,203	0	354	67,482	801,644	0
4.e Unassigned		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.f Total (amount must agree to line 3.k above)		#VALUE!	0	31,459	71,305	0	14	0	165,032	#VALUE!	#VALUE!	0	0	#VALUE!	67,482	#VALUE!

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
<b>English Language Learner Fund 071</b>										
<b>Revenues</b>										
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.
<b>Expenditures</b>										
1000 Instruction	4.		0	0	0	0	0	0	0	4.
2000 Support services										
2100 Students	5.		0	0	0	0	0	0	0	5.
2200 Instructional staff	6.		0	0	0	0	0	0	0	6.
2300 General administration	7.		0	0	0	0	0	0	0	7.
2400 School administration	8.		0	0	0	0	0	0	0	8.
2500 Central services	9.		0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	10.
2700 Student transportation	11.		0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	12.
<b>Total (must agree with the AFR page 6, line 3)</b>	13.	0	0	0	0	0	0	0	0	13.
<b>Compensatory Instruction Fund 072</b>										
<b>Revenues</b>										
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.
<b>Expenditures</b>										
1000 Instruction	17.		0	0	0	0	0	0	0	17.
2000 Support services										
2100 Students	18.		0	0	0	0	0	0	0	18.
2200 Instructional staff	19.		0	0	0	0	0	0	0	19.
2300 General administration	20.		0	0	0	0	0	0	0	20.
2400 School administration	21.		0	0	0	0	0	0	0	21.
2500 Central services	22.		0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	23.
2700 Student transportation	24.		0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	25.
<b>Total (must agree with the AFR page 6, line 4)</b>	26.	0	0	0	0	0	0	0	0	26.

This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G and must be corrected, other than issues related to rounding error (i.e., amounts generally less than \$10), before submitting the AFR.

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

[Data Uploading Instructions](#)

[USFR Chart of Accounts](#)

Revenue object code corrections needed for accurate reporting on page 1						
Issue	Fund	Program	Function	Object	Identified miscoding amount	
1. Federal revenues are not allowed in fund 610	610			4000-4999	\$0	1.
2. County revenues are not allowed in fund 620	620			2000-2999	\$0	2.
3. State revenues are not allowed in fund 620	620			3000-3999	\$0	3.
4. Federal revenues are not allowed in fund 620	620			4000-4999	\$0	4.
5. County revenues are not allowed in fund 630	630			2000-2999	\$0	5.
6. State revenues are not allowed in fund 630	630			3000-3999	\$0	6.
7. Federal revenues are not allowed in fund 630	630			4000-4999	\$0	7.
8. County revenues are not allowed in fund 700	700			2000-2999	\$0	8.
Maintenance and Operations Fund corrections needed for accurate reporting on page 2						
Issue	Fund	Program	Function	Object	Identified miscoding amount	
9. Do not use program codes 000-099	001	000-099		6100-6899	\$0	9.
10. Expenditures in function 2700 not coded to programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0	10.
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	\$0	11.
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0	12.
13. Function 4000 not allowed in fund 001	001		4000-4999	6100-6899	\$0	13.
14. Function 5000 not allowed in fund 001	001		5000-5999	6100-6899	\$0	14.
15. Expenditures for object 6700 are not allowed in fund 001	001			6700-6799	\$0	15.
Classroom Site Fund corrections needed for accurate reporting on page 3						
Issue	Fund	Program	Function	Object	Identified miscoding amount	
16. Unallowable revenues coded to fund 010	010			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0	16.
17. Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	\$0	17.
18. Object 6100 should not be coded to function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	\$0	18.
19. Object 6200 should not be coded to function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	\$0	19.
20. Object 6300,6400,6500 should not be coded to function codes 2400-3200 and 3400-5000	010		2400-3200, 3400-5000	6300, 6400, 6500	\$0	20.
21. Object 6600 should not be coded to function codes 2300-5000	010		2300-5000	6600	\$0	21.



22.	Object 6700 should not be coded to function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	\$0	22.
23.	Object 6800 should not be coded to function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	\$0	23.
Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4							
	Issue	Fund	Program	Function	Object	Identified miscoding amount	
24.	Object 6730 should be coded to 6731-6739	610			6730	\$0	24.
25.	Object 6730 should be coded to 6731-6739	620			6730	\$0	25.
26.	Object 6730 should be coded to 6731-6739	630			6730	\$0	26.
27.	Object 6730 should be coded to 6731-6739	695			6730	\$0	27.
National Public Education Financial Survey (NPEFS) reporting corrections needed for accurate reporting on page 9 (all funds 001-799, except 575)							
	Issue	Fund	Program	Function	Object	Identified miscoding amount	
28.	Do not use program codes 700-900 for function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0	28.
29.	Do not use function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0	29.
30.	Do not use function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0	30.
31.	Do not use function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0	31.
32.	Do not use function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0	32.
33.	Do not use function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0	33.
34.	Do not use function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0	34.
35.	Do not use function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0	35.
36.	Do not use function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0	36.
37.	Do not use function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0	37.
38.	Function 5000 should only be coded to object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$0	38.
39.	Function 6000 should only be coded to object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0	39.
40.	Do not use function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0	40.
41.	Do not use function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0	41.
42.	Do not use function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0	42.
43.	Do not use object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0	43.
44.	Do not use object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0	44.
45.	Do not use object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0	45.
46.	Object 6820 should only be coded to function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0	46.
47.	Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)			6830, 6834-39	\$0	47.
48.	Object 6831 should only be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0	48.
49.	Object 6832 should only be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0	49.
50.	Object 6833 should only be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6833	\$0	50.
51.	Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	\$0	51.
52.	Object 6841 should only be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0	52.
53.	Object 6842 should only be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0	53.
54.	Object 6843 should only be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6843	\$0	54.
55.	Object 6850 should be coded to function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0	55.
56.	Do not use object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0	56.
57.	Do not use object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0	57.
58.	Do not use object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0	58.

<b>District name</b>	Valley Union High School District
<b>CTDS number</b>	020522000
<b>County</b>	Cochise

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		020522200		200		
Private schools						
CTED (member districts)						
School 1	Valley Union High School District	020522200		200	200	
School 2						
School 3						
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
School 10						
School 11						
School 12						
School 13						
School 14						
School 15						
School 16						
School 17						
School 18						
School 19						
School 20						
School 21						
School 22						
School 23						
School 24						
School 25						
School 26						
School 27						
School 28						
School 29						
School 30						
School 31						
School 32						
School 33						
School 34						
School 35						
School 36						
School 37						
School 38						
School 39						
School 40						
School 41						
School 42						
School 43						
School 44						
School 45						
School 46						
School 47						
School 48						
School 49						
School 50						
School 51						
School 52						
School 53						
School 54						

School #	School name	School CTDS	Unweighted attending student count	Unit code(s)	Primary unit code	Comments
School 55						
School 56						
School 57						
School 58						
School 59						
School 60						
School 61						
School 62						
School 63						
School 64						
School 65						
School 66						
School 67						
School 68						
School 69						
School 70						
School 71						
School 72						
School 73						
School 74						
School 75						
School 76						
School 77						
School 78						
School 79						
School 80						
School 81						
School 82						
School 83						
School 84						
School 85						
School 86						
School 87						
School 88						
School 89						
School 90						

Account	Description	YTD transactions	Parse Account Field	Final fund	Rollup Fund	Fund	Program	Function	Object	Unit
001.000.0000.0102.000	cash	\$5,000.00		001		001	000	0000	0102	000
001.000.0000.0103.000	M&O	\$148,304.90		001		001	000	0000	0103	000
001.000.0000.0300.000	Reserves	\$123,029.00		001		001	000	0000	0300	000
001.000.0000.0330.000	Unreserved Fund Balance	-\$(\$503,560.68)	Vision users should press the Parse	001		001	000	0000	0330	000
001.000.0000.1111.000	PERSONAL PROPERTY TAXES	-\$(\$71,335.06)	Account button above, which will	001		001	000	0000	1111	000
001.000.0000.1115.000	REAL PROPERTY TAXES	-\$(\$1,173,465.14)	populate the Fund, Program,	001		001	000	0000	1115	000
001.000.0000.1116.000	OVERRIDE REAL PROPERTY	-\$(\$3.16)	Function, Object, and Unit columns	001		001	000	0000	1116	000
001.000.0000.1510.000	INTEREST ON INVESTMENTS	-\$(\$23,016.35)	(G, H, I, J, and K). Some districts	001		001	000	0000	1510	000
001.000.0000.1920.000	Contributions and Donations from Private Sources	-\$(\$20,000.00)	may need to work with their	001		001	000	0000	1920	000
001.000.0000.1950.000	Services Provided Other Districts	-\$(\$14,425.69)	information technology (IT)	001		001	000	0000	1950	000
001.000.0000.1980.000	Refund of Prior Year's Expenditures	-\$(\$4,003.52)	departments to make this a trusted	001		001	000	0000	1980	000
001.000.0000.1990.000	Miscellaneous	-\$(\$462.73)	file and enable macros.	001		001	000	0000	1990	000
001.000.0000.3100.000	Unrestricted Grants-in-Aid	-\$(\$9,713.01)		001		001	000	0000	3100	000
001.000.0000.3110.000	STATE EQUALIZATION ASSIS	-\$(\$44,737.13)		001		001	000	0000	3110	000
001.000.0000.3120.000	ADDITIONAL STATE AID	-\$(\$112,438.47)		001		001	000	0000	3120	000
001.100.1000.6105.200	Substitute	\$40,795.40		001		001	100	1000	6105	200
001.100.1000.6112.200	SALARIES - CERTIFIED	\$302,189.62		001		001	100	1000	6112	200
001.100.1000.6150.200	Classified Salaries	\$600.00		001		001	100	1000	6150	200
001.100.1000.6210.200	INSURANCE	\$31,827.94		001		001	100	1000	6210	200
001.100.1000.6221.200	OASI - SOCIAL SECURITY	\$21,575.41		001		001	100	1000	6221	200
001.100.1000.6222.200	OASI - MEDICARE	\$5,045.98		001		001	100	1000	6222	200
001.100.1000.6231.200	State Retirement	\$44,110.15		001		001	100	1000	6231	200
001.100.1000.6232.200	Long-Term Disability	\$533.27		001		001	100	1000	6232	200
001.100.1000.6260.200	Worker's Comp.	\$2,219.00		001		001	100	1000	6260	200
001.100.1000.6330.200	Other Professional Servi	\$3,161.39		001		001	100	1000	6330	200
001.100.1000.6564.200	College Tuition	\$7,437.00		001		001	100	1000	6564	200
001.100.1000.6590.200	Other Expenditures	\$0.46		001		001	100	1000	6590	200
001.100.1000.6610.200	General Supplies	\$7,759.20		001		001	100	1000	6610	200
001.100.1000.6890.200	Student Travel	\$408.00		001		001	100	1000	6890	200
001.100.1014.6590.200	Misc Exp	\$2,860.10		001		001	100	1014	6590	200
001.100.1033.6610.200	Cheer Supplies	\$241.73		001		001	100	1033	6610	200
001.100.1900.6150.200	Classified Salaries	\$1,799.20		001		001	100	1900	6150	200
001.100.1900.6221.200	Social Security - OASDI	\$106.91		001		001	100	1900	6221	200
001.100.1900.6222.200	Medicare - Hospital Insurance	\$25.00		001		001	100	1900	6222	200
001.100.1900.6231.200	State Retirement	\$218.06		001		001	100	1900	6231	200
001.100.1900.6232.200	Long-Term Disability	\$2.70		001		001	100	1900	6232	200
001.100.2100.6330.200	Other Professional Services	\$1,200.00		001		001	100	2100	6330	200
001.100.2120.6140.200	Other Certified Staff	\$22,312.50		001		001	100	2120	6140	200
001.100.2120.6221.200	Social Security - OASDI	\$1,383.38		001		001	100	2120	6221	200
001.100.2120.6222.200	Medicare - Hospital Insurance	\$323.56		001		001	100	2120	6222	200
001.100.2200.6330.200	Purchased Professional Services	\$5,160.39		001		001	100	2200	6330	200
001.100.2213.6360.200	Training Non Instructional	\$438.95		001		001	100	2213	6360	200
001.100.2213.6580.200	Undesignated	\$794.48		001		001	100	2213	6580	200
001.100.2213.6610.200	Undesignated	\$36.59		001		001	100	2213	6610	200
001.100.2300.6111.200	SALARIES - CERTIFIED	\$12,069.24		001		001	100	2300	6111	200
001.100.2300.6221.200	OASI - SOCIAL SECURITY	\$748.29		001		001	100	2300	6221	200
001.100.2300.6222.200	OASI - MEDICARE	\$174.99		001		001	100	2300	6222	200
001.100.2300.6231.200	State Retirement	\$1,462.80		001		001	100	2300	6231	200
001.100.2300.6232.200	Long-Term Disability	\$18.09		001		001	100	2300	6232	200
001.100.2300.6330.200	Other Professional Services	\$7,612.00		001		001	100	2300	6330	200
001.100.2300.6350.200	Audit Services	\$5,500.00		001		001	100	2300	6350	200
001.100.2300.6810.200	Dues & Fees	\$539.00		001		001	100	2300	6810	200
001.100.2310.6330.200	Undesignated	\$540.00		001		001	100	2310	6330	200
001.100.2320.6140.200	Other Certified Staff	\$117,634.28		001		001	100	2320	6140	200
001.100.2320.6221.200	Social Security - OASDI	\$6,480.89		001		001	100	2320	6221	200
001.100.2320.6222.200	Medicare - Hospital Insurance	\$1,515.59		001		001	100	2320	6222	200
001.100.2320.6231.200	State Retirement	\$12,669.19		001		001	100	2320	6231	200
001.100.2320.6232.200	Long-Term Disability	\$156.69		001		001	100	2320	6232	200
001.100.2320.6330.200	Undesignated	\$180.00		001		001	100	2320	6330	200
001.100.2320.6810.200	Due and Fees	\$399.00		001		001	100	2320	6810	200
001.100.2400.6150.200	SALARIES - CLASSIFIED	\$39,840.00		001		001	100	2400	6150	200
001.100.2400.6221.200	OASI - SOCIAL SECURITY	\$2,257.37		001		001	100	2400	6221	200
001.100.2400.6222.200	OASI - MEDICARE	\$528.06		001		001	100	2400	6222	200
001.100.2400.6231.200	State Retirement	\$4,828.66		001		001	100	2400	6231	200
001.100.2400.6232.200	Long-Term Disability	\$59.76		001		001	100	2400	6232	200
001.100.2400.6330.200	Other Professional Services	\$225.00		001		001	100	2400	6330	200
001.100.2400.6810.200	Dues and Fees	\$175.00		001		001	100	2400	6810	200

001.100.2500.6150.200	SALARIES - CLASSIFIED	\$77,352.92	001	001	100	2500	6150	200
001.100.2500.6210.200	Employee Insurance	\$14,325.81	001	001	100	2500	6210	200
001.100.2500.6221.200	Social Security - OASDI	\$5,586.76	001	001	100	2500	6221	200
001.100.2500.6222.200	Medicare - Hospital Insu	\$1,306.56	001	001	100	2500	6222	200
001.100.2500.6231.200	State Retirement	\$10,921.21	001	001	100	2500	6231	200
001.100.2500.6232.200	Long-Term Disability	\$135.13	001	001	100	2500	6232	200
001.100.2500.6260.200	WORKER'S COMPENSATION	\$11.14	001	001	100	2500	6260	200
001.100.2500.6330.200	Undesignated	\$4,079.05	001	001	100	2500	6330	200
001.100.2500.6610.200	Gneral Supplies	\$4,642.45	001	001	100	2500	6610	200
001.100.2500.6810.200	Other Dues	\$775.00	001	001	100	2500	6810	200
001.100.2510.6310.200	Undesignated	\$23,639.00	001	001	100	2510	6310	200
001.100.2580.6432.200	Technology Related Repairs	\$13,000.00	001	001	100	2580	6432	200
001.100.2600.6150.200	SALARIES - CLASSIFIED	\$120,772.78	001	001	100	2600	6150	200
001.100.2600.6210.200	INSURANCE	\$38,171.66	001	001	100	2600	6210	200
001.100.2600.6221.200	OASI - SOCIAL SECURITY	\$8,614.87	001	001	100	2600	6221	200
001.100.2600.6222.200	OASI - MEDICARE	\$2,014.60	001	001	100	2600	6222	200
001.100.2600.6231.200	State Retirement	\$15,961.84	001	001	100	2600	6231	200
001.100.2600.6232.200	Long-Term Disability	\$175.86	001	001	100	2600	6232	200
001.100.2600.6260.200	WORKER'S COMPENSATION	\$10,499.00	001	001	100	2600	6260	200
001.100.2600.6330.200	Other Professional Services	\$11,533.34	001	001	100	2600	6330	200
001.100.2600.6411.200	Water/Sewage	\$5,999.82	001	001	100	2600	6411	200
001.100.2600.6420.200	Cleaning Services	\$14,310.00	001	001	100	2600	6420	200
001.100.2600.6421.200	Disposal Services	\$5,439.48	001	001	100	2600	6421	200
001.100.2600.6430.200	Repair and Maintenance Services	\$16,134.77	001	001	100	2600	6430	200
001.100.2600.6431.200	NonTech Repairs	\$779.84	001	001	100	2600	6431	200
001.100.2600.6531.200	UTILITIES & COMMUNICATION	\$5,399.45	001	001	100	2600	6531	200
001.100.2600.6532.200	Other Communications Services	\$120.00	001	001	100	2600	6532	200
001.100.2600.6610.200	General Supplies	\$39,318.00	001	001	100	2600	6610	200
001.100.2600.6621.200	Natural Gas	\$12,642.47	001	001	100	2600	6621	200
001.100.2600.6622.200	Electricity	\$34,889.71	001	001	100	2600	6622	200
001.100.2600.6626.200	Unleaded Fuel	\$9,142.24	001	001	100	2600	6626	200
001.100.2600.6627.200	Diesel Fuel	\$3,980.62	001	001	100	2600	6627	200
001.100.2600.6810.200	Dues & Fees	\$1,653.15	001	001	100	2600	6810	200
001.100.2610.6521.200	Liability Insurance	\$33,111.03	001	001	100	2610	6521	200
001.100.2660.6150.200	Classified Salaries	\$29,717.08	001	001	100	2660	6150	200
001.100.2660.6221.200	Social Security - OASDI	\$1,632.15	001	001	100	2660	6221	200
001.100.2660.6222.200	Medicare - Hospital Insurance	\$381.70	001	001	100	2660	6222	200
001.100.2660.6231.200	State Retirement	\$3,601.72	001	001	100	2660	6231	200
001.100.2660.6232.200	Long-Term Disability	\$44.55	001	001	100	2660	6232	200
001.100.2660.6810.200	Dues and Fees	\$70.53	001	001	100	2660	6810	200
001.100.3100.6150.200	Classified Salaries	\$71,044.28	001	001	100	3100	6150	200
001.100.3100.6221.200	Social Security - OASDI	\$986.07	001	001	100	3100	6221	200
001.100.3100.6222.200	Medicare	\$230.64	001	001	100	3100	6222	200
001.100.3100.6231.200	State Retirement	\$2,108.52	001	001	100	3100	6231	200
001.100.3100.6232.200	Long-Term Disability	\$26.13	001	001	100	3100	6232	200
001.100.3100.6570.200	Food Service Management	\$305.00	001	001	100	3100	6570	200
001.100.3100.6590.200	Miscellaneous Purchased Services	\$100.00	001	001	100	3100	6590	200
001.100.3100.6610.200	General Supplies	\$136.82	001	001	100	3100	6610	200
001.100.3100.6621.200	Natural Gas	\$4,831.96	001	001	100	3100	6621	200
001.100.3100.6622.200	Electricity	\$10,409.74	001	001	100	3100	6622	200
001.100.3100.6890.200	Misc expenditures	\$7.95	001	001	100	3100	6890	200
001.200.1000.6810.200	Dues & Fees	\$1,406.37	001	001	200	1000	6810	200
001.200.1900.6150.200	Classified Salaries	\$27,740.77	001	001	200	1900	6150	200
001.200.1900.6210.200	Employee Insurance	\$6,681.80	001	001	200	1900	6210	200
001.200.1900.6221.200	Social Security - OASDI	\$2,078.09	001	001	200	1900	6221	200
001.200.1900.6222.200	Medicare - Hospital Insurance	\$485.99	001	001	200	1900	6222	200
001.200.1900.6231.200	State Retirement	\$4,062.31	001	001	200	1900	6231	200
001.200.1900.6232.200	Long-Term Disability	\$50.29	001	001	200	1900	6232	200
001.200.2600.6621.200	Natural Gas	\$1,857.40	001	001	200	2600	6621	200
001.200.2600.6622.200	Electricity	\$5,042.69	001	001	200	2600	6622	200
001.376.1000.6210.200	Undesignated	\$462.58	001	001	376	1000	6210	200
001.376.1000.6221.200	Undesignated	\$267.81	001	001	376	1000	6221	200
001.376.1000.6222.200	Undesignated	\$62.62	001	001	376	1000	6222	200
001.376.1000.6231.200	Undesignated	\$641.00	001	001	376	1000	6231	200
001.376.1000.6232.200	Undesignated	\$7.92	001	001	376	1000	6232	200
001.376.2600.6621.200	Undesignated	\$58.25	001	001	376	2600	6621	200
001.376.2600.6622.200	Undesignated	\$6,624.53	001	001	376	2600	6622	200
001.400.2700.6150.200	SALARIES - CLASSIFIED	\$58,482.52	001	001	400	2700	6150	200

001.400.2700.6221.200	OASI - SOCIAL SECURITY	\$3,624.21	001	001	400	2700	6221	200
001.400.2700.6222.200	OASI - MEDICARE	\$847.58	001	001	400	2700	6222	200
001.400.2700.6231.200	State Retirement	\$7,087.98	001	001	400	2700	6231	200
001.400.2700.6232.200	Long-Term Disability	\$87.72	001	001	400	2700	6232	200
001.400.2700.6330.200	Other Professional Servi	\$779.00	001	001	400	2700	6330	200
001.400.2700.6430.200	Repair and Maintenance S	\$3,330.25	001	001	400	2700	6430	200
001.400.2700.6431.200	NonTech Repairs	\$3,188.38	001	001	400	2700	6431	200
001.400.2700.6610.200	General Supplies	\$12,664.69	001	001	400	2700	6610	200
001.400.2700.6626.200	Unleaded Fuel	\$4,286.34	001	001	400	2700	6626	200
001.400.2700.6627.200	Diesel	\$20,278.28	001	001	400	2700	6627	200
001.400.2730.6610.200	Undesignated	\$224.95	001	001	400	2730	6610	200
001.620.1000.6112.200	Teachers	\$15,360.00	001	001	620	1000	6112	200
001.620.1000.6130.200	Teacher Additional Duties	\$15,000.00	001	001	620	1000	6130	200
001.620.1000.6221.200	Social Security - OASDI	\$1,323.91	001	001	620	1000	6221	200
001.620.1000.6222.200	Medicare - Hospital Insurance	\$309.58	001	001	620	1000	6222	200
001.620.1000.6231.200	State Retirement	\$3,679.66	001	001	620	1000	6231	200
001.620.1000.6232.200	Long-Term Disability	\$45.54	001	001	620	1000	6232	200
001.620.1000.6330.200	Undesignated	\$10,438.00	001	001	620	1000	6330	200
001.620.1000.6580.200	Travel	\$816.74	001	001	620	1000	6580	200
001.620.1000.6590.200	Miscellaneous Purchased Services	\$21,016.09	001	001	620	1000	6590	200
001.620.1000.6610.200	General Supplies	\$16,522.54	001	001	620	1000	6610	200
001.620.1000.6810.200	Dues and Fees	\$2,796.00	001	001	620	1000	6810	200
001.620.1000.6890.200	Misc. Expenditures	\$3,047.58	001	001	620	1000	6890	200
001.620.1014.6610.200	General Supplies	\$9,448.33	001	001	620	1014	6610	200
001.620.1034.6590.200	Misc Purch Services	\$3,955.81	001	001	620	1034	6590	200
001.620.1039.6580.200	Travel	\$173.60	001	001	620	1039	6580	200
001.620.1039.6610.200	General Supplies	\$487.00	001	001	620	1039	6610	200
001.620.1039.6890.200	Misc. Expenditures	\$775.00	001	001	620	1039	6890	200
001.620.1040.6610.200	Supplies Wrestling	\$89.49	001	001	620	1040	6610	200
001.620.1040.6890.200	Misc expenditures	\$523.34	001	001	620	1040	6890	200
001.620.1900.6130.200	Teacher Additional Duties	\$2,500.00	001	001	620	1900	6130	200
001.620.1900.6150.200	Classified Salaries	\$24,900.00	001	001	620	1900	6150	200
001.620.1900.6221.200	Social Security - OASDI	\$260.40	001	001	620	1900	6221	200
001.620.1900.6222.200	Medicare - Hospital Insurance	\$60.90	001	001	620	1900	6222	200
001.620.2190.6890.200	Meals/Travel Students	\$2,092.08	001	001	620	2190	6890	200
010.000.0000.0103.000	PROP 301 TOTAL	\$165,032.14	010	010	000	0000	0103	000
010.000.0000.0330.000	Unreserved Fund Balance	-\$181,522.00	010	010	000	0000	0330	000
010.000.0000.3200.000	Restricted Grants-in-Aid	-\$107,470.84	010	010	000	0000	3200	000
010.100.1000.6105.200	Undesignated	\$13,500.00	010	010	100	1000	6105	200
010.100.1000.6112.200	Teachers	\$80,749.00	010	010	100	1000	6112	200
010.100.1000.6140.200	Other Certified Staff	\$3,750.00	010	010	100	1000	6140	200
010.100.1000.6221.200	Social Security - OASDI	\$5,944.75	010	010	100	1000	6221	200
010.100.1000.6222.200	Medicare - Hospital Insurance	\$1,390.32	010	010	100	1000	6222	200
010.100.1000.6231.200	State Retirement	\$11,332.07	010	010	100	1000	6231	200
010.100.1000.6232.200	Long-Term Disability	\$140.24	010	010	100	1000	6232	200
010.356.1000.6112.200	Teachers	\$6,000.00	010	010	356	1000	6112	200
010.356.1000.6221.200	Undesignated	\$338.88	010	010	356	1000	6221	200
010.356.1000.6222.200	Undesignated	\$79.24	010	010	356	1000	6222	200
010.356.1000.6231.200	Undesignated	\$727.20	010	010	356	1000	6231	200
010.356.1000.6232.200	Undesignated	\$9.00	010	010	356	1000	6232	200
020.000.0000.0103.000	INSTRUCTIONAL IMPROVEMENT	\$47,248.04	020	020	000	0000	0103	000
020.000.0000.0330.000	Unreserved Fund Balance	-\$43,164.07	020	020	000	0000	0330	000
020.000.0000.3200.000	Restricted Grants-in-Aid	-\$6,808.31	020	020	000	0000	3200	000
020.100.1000.6643.200	Undesignated	\$1,156.92	020	020	100	1000	6643	200
020.100.2200.6330.200	Undesignated	\$1,000.00	020	020	100	2200	6330	200
020.100.2213.6580.200	Travel	\$485.42	020	020	100	2213	6580	200
020.100.2213.6810.200	Dues and Fees	\$82.00	020	020	100	2213	6810	200
100.000.0000.0103.000	County Interest	\$3,484.08	100	100	000	0000	0103	000
100.000.0000.0330.000	Unreserved Fund Balance	-\$786.57	100	100	000	0000	0330	000
100.000.0000.1510.000	Interest on Investments	-\$2,697.51	100	100	000	0000	1510	000
110.000.0000.0300.000	Reserves	\$1,829.50	110	110	000	0000	0300	000
110.000.0000.0330.000	Unreserved Fund Balance	\$77,361.07	110	110	000	0000	0330	000
110.000.0000.4501.000	PRIOR YEAR REVENUE	-\$79,190.57	110	110	000	0000	4501	000
111.000.0000.0103.000	Title I	-\$48,342.76	111	111	000	0000	0103	000
111.000.0000.0145.000	Due from Federal	\$48,342.76	111	111	000	0000	0145	000
111.000.0000.4200.000	Federal Revenue	-\$48,342.76	111	111	000	0000	4200	000
111.100.1000.6105.200	Substitute	\$40,704.60	111	111	100	1000	6105	200
111.100.1000.6221.200	Social Security	\$2,702.35	111	111	100	1000	6221	200

111.100.1000.6222.200	Medicare	\$632.15	111	111	100	1000	6222	200
111.100.1000.6231.200	Retirement	\$4,238.17	111	111	100	1000	6231	200
111.100.1000.6232.200	LTD	\$65.49	111	111	100	1000	6232	200
112.000.0000.0103.000	Title I	\$7.30	112	112	000	0000	0103	000
112.000.0000.0330.000	Unreserved Fund Balance	-\$7.30	112	112	000	0000	0330	000
140.000.0000.0103.000	TITLE II IMPROVING TQ	-\$2,227.31	140	140	000	0000	0103	000
140.000.0000.0145.000	Due from Federal	\$2,227.31	140	140	000	0000	0145	000
140.000.0000.4200.000	Federal Revenue	-\$2,227.31	140	140	000	0000	4200	000
140.100.2213.6360.200	Training & Prof Development	\$1,130.00	140	140	100	2213	6360	200
140.100.2213.6580.200	Undesignated	\$1,097.31	140	140	100	2213	6580	200
220.200.2100.6320.200	Special Ed Services	\$8,925.00	220	220	200	2100	6320	200
220.200.2100.6330.200	Other Professional Services	-\$8,925.00	220	220	200	2100	6330	200
221.000.0000.0103.000	IDEA	-\$55,815.40	221	221	000	0000	0103	000
221.000.0000.0145.000	Due from Federal	\$55,815.40	221	221	000	0000	0145	000
221.000.0000.0330.000	Undesignated	-\$24.51	221	221	000	0000	0330	000
221.000.0000.4200.000	Federal Revenue	-\$55,815.40	221	221	000	0000	4200	000
221.200.1000.6140.200	Other Certified Staff	\$3,900.00	221	221	200	1000	6140	200
221.200.1000.6221.200	Social Security - OASDI	\$295.94	221	221	200	1000	6221	200
221.200.1000.6222.200	Medicare - Hospital Insurance	\$69.20	221	221	200	1000	6222	200
221.200.1000.6231.200	State Retirement	\$579.94	221	221	200	1000	6231	200
221.200.1000.6232.200	Long-Term Disability	\$7.17	221	221	200	1000	6232	200
221.200.2100.6320.200	Purch Prof Services	\$26,775.00	221	221	200	2100	6320	200
221.200.2100.6330.200	Prof. Services	\$24,212.66	221	221	200	2100	6330	200
260.000.0000.4500.000	REVENUE FROM FEDERAL RESTRICTED	-\$24,648.00	260	260	000	0000	4500	000
260.100.1000.6610.200	General Supplies	\$11,240.78	260	260	100	1000	6610	200
260.313.1001.6642.200	Textbooks	\$2,872.32	260	260	313	1001	6642	200
260.376.1000.6610.200	Perkins Supplies	\$1,074.71	260	260	376	1000	6610	200
260.376.1000.6621.200	Undesignated	\$3,921.33	260	260	376	1000	6621	200
260.376.2200.6130.200	Teacher Additional Duties	\$5,500.00	260	260	376	2200	6130	200
260.376.2200.6221.200	Social Security - OASDI	\$10.47	260	260	376	2200	6221	200
260.376.2200.6222.200	Medicare - Hospital Insurance	\$2.44	260	260	376	2200	6222	200
260.376.2200.6231.200	State Retirement	\$25.64	260	260	376	2200	6231	200
260.376.2200.6232.200	Long-Term Disability	\$0.31	260	260	376	2200	6232	200
261.000.0000.0103.000	CTE BASIC	\$2,783.28	261	261	000	0000	0103	000
261.000.0000.0330.000	Unreserved Fund Balance	-\$2,783.28	261	261	000	0000	0330	000
262.000.0000.0103.000	CTE Basic	\$714.21	262	262	000	0000	0103	000
262.000.0000.0330.000	Unreserved Fund Balance	-\$2,464.21	262	262	000	0000	0330	000
262.610.1024.6330.200	Undesignated	\$1,750.00	262	262	610	1024	6330	200
290.000.0000.0103.000	MEDICAID REIMBURSEMENT	\$5,444.61	290	290	000	0000	0103	000
290.000.0000.0330.000	Unreserved Fund Balance	-\$5,444.61	290	290	000	0000	0330	000
349.000.0000.0103.000	Forest Fees	\$31,240.66	349	349	000	0000	0103	000
349.000.0000.0330.000	Unreserved Fund Balance	-\$44,497.11	349	349	000	0000	0330	000
349.000.0000.4200.000	FED GRANTS UNRESTRICTED	-\$3,053.06	349	349	000	0000	4200	000
349.100.1000.6580.200	Travel	\$3,289.68	349	349	100	1000	6580	200
349.100.1000.6610.200	Supplies	\$50.00	349	349	100	1000	6610	200
349.100.2300.6330.200	Undesignated	\$922.30	349	349	100	2300	6330	200
349.100.2300.6350.200	Audit Services	\$10,000.00	349	349	100	2300	6350	200
349.100.2500.6810.200	Dues and Fees	\$1,958.11	349	349	100	2500	6810	200
349.100.2660.6610.200	General Supplies	\$89.42	349	349	100	2660	6610	200
374.000.0000.0103.000	E-Rate Cash on Deposit	\$7,108.31	374	374	000	0000	0103	000
374.000.0000.0330.000	Unreserved Fund Balance	-\$9,690.35	374	374	000	0000	0330	000
374.100.1000.6655.200	Noninstructional Software	\$582.04	374	374	100	1000	6655	200
374.100.2300.6340.200	Technical Consulting Services	\$2,000.00	374	374	100	2300	6340	200
397.000.0000.0103.000	REAP	-\$320.19	397	397	000	0000	0103	000
397.000.0000.0145.000	Due from Federal	\$320.19	397	397	000	0000	0145	000
397.000.0000.4100.000	FEDERAL GRANT UNRESTRIC	-\$13,762.63	397	397	000	0000	4100	000
397.000.0000.4200.000	Federal Revenue	-\$320.19	397	397	000	0000	4200	000
397.100.1000.6112.200	Teachers	\$3,198.25	397	397	100	1000	6112	200
397.100.1000.6221.200	Social Security - OASDI	\$198.30	397	397	100	1000	6221	200
397.100.1000.6222.200	Medicare - Hospital Insurance	\$46.37	397	397	100	1000	6222	200
397.100.1000.6231.200	State Retirement	\$173.37	397	397	100	1000	6231	200
397.100.1000.6232.200	Long-Term Disability	\$2.15	397	397	100	1000	6232	200
397.100.1000.6610.200	Supplies	\$667.85	397	397	100	1000	6610	200
397.100.1000.6737.200	TECHNOLOGY	\$9,796.53	397	397	100	1000	6737	200
400.000.0000.0103.000	CTE PRIORITY	\$0.01	400	400	000	0000	0103	000
400.000.0000.0330.000	Unreserved Fund Balance	-\$0.01	400	400	000	0000	0330	000
400.000.0000.3200.000	STATE REVENUE	-\$5,374.26	400	400	000	0000	3200	000
400.100.1000.6610.200	Undesignated	\$5,374.26	400	400	100	1000	6610	200

456.000.0000.0103.000	College Credit by Exam	\$1,851.00	456	456	000	0000	0103	000
456.000.0000.0330.000	Unreserved Fund Balance	-\$1,851.00	456	456	000	0000	0330	000
466.000.0000.0103.000	Rural Assistance	\$835.82	466	466	000	0000	0103	000
466.000.0000.0330.000	Unreserved Fund Balance	-\$835.82	466	466	000	0000	0330	000
500.000.0000.0103.000	SCHOOL PLANT (SALE/LEASE OVER 1 YR)	\$24,719.36	500	500	000	0000	0103	000
500.000.0000.0330.000	Unreserved Fund Balance	-\$24,719.36	500	500	000	0000	0330	000
510.000.0000.1600.000	FOOD SERVICE	-\$29,332.27	510	510	000	0000	1600	000
510.000.0000.1610.000	DAILY SALES REIMBURSEMENT	-\$40.00	510	510	000	0000	1610	000
510.000.0000.1950.000	Services Provided Other Districts	-\$19,034.50	510	510	000	0000	1950	000
510.000.0000.1980.000	Refund of Prior Year's Expenditures	-\$4,429.92	510	510	000	0000	1980	000
510.000.0000.4500.000	REVENUE FROM FEDERAL RES	-\$8,728.75	510	510	000	0000	4500	000
510.100.3100.6150.200	Classified Salaries	\$4,455.00	510	510	100	3100	6150	200
510.100.3100.6221.200	Social Security - OASDI	\$3,482.78	510	510	100	3100	6221	200
510.100.3100.6222.200	Medicare - Hospital Insurance	\$814.55	510	510	100	3100	6222	200
510.100.3100.6231.200	State Retirement	\$5,955.09	510	510	100	3100	6231	200
510.100.3100.6232.200	Long-Term Disability	\$73.74	510	510	100	3100	6232	200
510.100.3100.6590.200	Misc Purchased Service	\$2,226.20	510	510	100	3100	6590	200
510.100.3100.6610.200	General Supplies	\$2,891.64	510	510	100	3100	6610	200
510.100.3100.6633.200	Other Food	\$41,666.44	510	510	100	3100	6633	200
515.000.0000.0103.000	Civic Center	\$4,616.14	515	515	000	0000	0103	000
515.000.0000.0330.000	Unreserved Fund Balance	-\$4,935.00	515	515	000	0000	0330	000
515.100.2500.6610.200	General Supplies	\$318.86	515	515	100	2500	6610	200
525.000.0000.0102.000	Auxiliary Operations Bank	\$255.00	525	525	000	0000	0102	000
525.000.0000.0103.000	AUXILIARY OPERATIONS	\$33,585.39	525	525	000	0000	0103	000
525.000.0000.0330.000	Unreserved Fund Balance	-\$11,392.07	525	525	000	0000	0330	000
525.000.0000.1750.000	Unassigned	-\$12,130.21	525	525	000	0000	1750	000
525.000.0000.1920.000	Contributions and Donations from Private Sources	-\$1,500.00	525	525	000	0000	1920	000
525.000.0000.1980.000	Refund of Prior Year's Expenditure	-\$32.00	525	525	000	0000	1980	000
525.000.0000.1990.000	Miscellaneous	-\$12,419.82	525	525	000	0000	1990	000
525.620.1014.6590.200	Misc Purchased Services	\$520.00	525	525	620	1014	6590	200
525.620.1014.6610.200	Athletic Supplies	\$440.01	525	525	620	1014	6610	200
525.620.1014.6890.200	Misc Exp	\$600.00	525	525	620	1014	6890	200
525.620.1034.6610.200	Supplies	\$1,018.85	525	525	620	1034	6610	200
525.620.1039.6610.200	Supplies	\$1,054.85	525	525	620	1039	6610	200
526.000.0000.0103.000	Extracurricular Activities Fees Tax Credit	\$8,996.62	526	526	000	0000	0103	000
526.000.0000.0330.000	Committed Fund Balance	-\$18,503.33	526	526	000	0000	0330	000
526.000.0000.1790.000	Extracurricular Activities	-\$1,600.00	526	526	000	0000	1790	000
526.000.0000.1980.000	Undesignated	-\$350.00	526	526	000	0000	1980	000
526.100.1014.6810.200	Undesignated	\$518.00	526	526	100	1014	6810	200
526.100.1024.6610.200	Undesignated	\$93.67	526	526	100	1024	6610	200
526.100.1024.6890.200	FFA Travel	\$1,586.20	526	526	100	1024	6890	200
526.620.1000.6890.200	Undesignated	\$5,251.84	526	526	620	1000	6890	200
526.620.1014.6590.200	Undesignated	\$160.00	526	526	620	1014	6590	200
526.620.1014.6610.200	Undesignated	\$77.00	526	526	620	1014	6610	200
526.620.1014.6890.200	Misc. Expenditures	\$3,770.00	526	526	620	1014	6890	200
530.000.0000.0103.000	GIFTS & DONATIONS	\$8,703.13	530	530	000	0000	0103	000
530.000.0000.0330.000	Unreserved Fund Balance	-\$12,272.68	530	530	000	0000	0330	000
530.000.0000.1920.000	Contributions and Donations from Private Sources	-\$3,050.00	530	530	000	0000	1920	000
530.000.0000.1980.000	Undesignated	-\$104.39	530	530	000	0000	1980	000
530.000.0000.1990.000	Miscellaneous	-\$5,022.07	530	530	000	0000	1990	000
530.100.1000.6610.200	Supplies	\$1,142.55	530	530	100	1000	6610	200
530.100.1000.6737.200	Technology	\$5,008.70	530	530	100	1000	6737	200
530.100.1000.6810.200	Dues & Fees	\$250.00	530	530	100	1000	6810	200
530.100.1000.6890.200	Misc Expenditures	\$4,061.98	530	530	100	1000	6890	200
530.100.1016.6610.200	Supplies	\$258.76	530	530	100	1016	6610	200
530.100.2500.6610.200	Supplies	\$396.64	530	530	100	2500	6610	200
530.100.2540.6610.200	Undesignated	\$347.27	530	530	100	2540	6610	200
530.100.2600.6890.200	Misc Expenditures	\$116.48	530	530	100	2600	6890	200
530.100.3100.6610.200	Undesignated	\$11.63	530	530	100	3100	6610	200
530.100.3100.6890.200	Undesignated	\$152.00	530	530	100	3100	6890	200
550.000.0000.0330.000	Unreserved Fund Balance	-\$11,668.89	550	550	000	0000	0330	000
550.100.2610.6521.200	Undesignated	\$11,668.89	550	550	100	2610	6521	200
565.000.0000.0103.000	LITIGATION RECOVERY	\$2,047.88	565	565	000	0000	0103	000
565.000.0000.0330.000	Unreserved Fund Balance	-\$2,047.88	565	565	000	0000	0330	000
570.000.0000.0103.000	INDIRECT COSTS	\$31,458.52	570	570	000	0000	0103	000
570.000.0000.0330.000	Unreserved Fund Balance	-\$31,458.52	570	570	000	0000	0330	000
575.000.0000.0103.000	UNEMPLOYMENT INSURANCE	\$11,257.81	575	575	000	0000	0103	000
575.000.0000.0330.000	Unreserved Fund Balance	-\$11,257.81	575	575	000	0000	0330	000



585.000.0000.0330.000	Unreserved Fund Balance	-( <b>\$39,373.08</b> )	585	585	000	0000	0330	000
585.100.2610.6521.200	Undesignated	\$39,373.08	585	585	100	2610	6521	200
596.000.0000.0103.000	VO-TECH	\$93,234.96	596	596	000	0000	0103	000
596.000.0000.0330.000	Unreserved Fund Balance	-( <b>\$96,514.58</b> )	596	596	000	0000	0330	000
596.000.0000.1950.000	Services Provided Other Districts	-( <b>\$51,680.01</b> )	596	596	000	0000	1950	000
596.313.1000.6810.200	Dues and Fees	\$700.00	596	596	313	1000	6810	200
596.313.1001.6890.200	Misc. Expend.	\$38.90	596	596	313	1001	6890	200
596.313.2190.6890.200	Misc Expenditures	\$2,031.31	596	596	313	2190	6890	200
596.313.2213.6360.200	Undesignated	\$225.00	596	596	313	2213	6360	200
596.313.2213.6580.200	Travel	\$280.12	596	596	313	2213	6580	200
596.356.1002.6330.200	Undesignated	\$200.00	596	596	356	1002	6330	200
596.356.1002.6731.200	Furniture & Equipment	\$9,376.31	596	596	356	1002	6731	200
596.356.1002.6810.200	Dues & Fees	\$1,500.00	596	596	356	1002	6810	200
596.356.1002.6890.200	Misc Exp (Student Travel)	\$445.00	596	596	356	1002	6890	200
596.376.1000.6112.200	Teachers	\$11,220.88	596	596	376	1000	6112	200
596.376.1000.6221.200	Social Security - OASDI	\$567.96	596	596	376	1000	6221	200
596.376.1000.6222.200	Medicare - Hospital Insurance	\$132.74	596	596	376	1000	6222	200
596.376.1000.6231.200	State Retirement	\$1,360.05	596	596	376	1000	6231	200
596.376.1000.6232.200	Long-Term Disability	\$16.74	596	596	376	1000	6232	200
596.376.1000.6330.200	Undesignated	\$655.20	596	596	376	1000	6330	200
596.376.1000.6610.200	CTED Ag Supplies	\$5,071.45	596	596	376	1000	6610	200
596.376.1000.6810.200	AG Dues and Fees	\$100.00	596	596	376	1000	6810	200
596.376.1000.6890.200	CTED Travel	\$9,642.23	596	596	376	1000	6890	200
596.376.1002.6330.200	Undesignated	\$1,600.00	596	596	376	1002	6330	200
596.376.1002.6610.200	Supplies	\$1,678.27	596	596	376	1002	6610	200
596.376.1002.6731.200	Furniture & Equipment	\$2,229.04	596	596	376	1002	6731	200
596.376.1002.6890.200	Travel	\$5,888.43	596	596	376	1002	6890	200
610.000.0000.0103.000	CAPITAL OUTLAY	\$71,305.81	610	610	000	0000	0103	000
610.000.0000.0330.000	Unreserved Fund Balance	-( <b>\$38,970.11</b> )	610	610	000	0000	0330	000
610.000.0000.1111.000	PERSONAL PROPERTY TAXES	-( <b>\$5,369.14</b> )	610	610	000	0000	1111	000
610.000.0000.1115.000	REAL PROPERTY TAXES	-( <b>\$88,403.06</b> )	610	610	000	0000	1115	000
610.000.0000.1950.000	Services Provided Other Districts	-( <b>\$4,327.81</b> )	610	610	000	0000	1950	000
610.000.0000.3100.000	Unrestricted Grants-in-Aid	-( <b>\$1,918.31</b> )	610	610	000	0000	3100	000
610.000.0000.3110.000	STATE EQUALIZATION ASSIS	-( <b>\$3,367.31</b> )	610	610	000	0000	3110	000
610.000.0000.3120.000	ADDITIONAL STATE AID	-( <b>\$8,463.14</b> )	610	610	000	0000	3120	000
610.000.0000.5300.000	Sale or Compensation for Loss of Fixed Assets	-( <b>\$4,550.00</b> )	610	610	000	0000	5300	000
610.100.1000.6642.200	Textbooks	\$15,387.86	610	610	100	1000	6642	200
610.100.1000.6643.200	Instructional Aids	\$1,880.69	610	610	100	1000	6643	200
610.100.1000.6731.200	Furniture and Equipment	\$4,868.27	610	610	100	1000	6731	200
610.100.1000.6733.200	Furniture & Equip. over \$5000	\$16,062.29	610	610	100	1000	6733	200
610.100.2500.6731.200	Furniture and Equipment	\$190.79	610	610	100	2500	6731	200
610.100.2600.6610.200	Construction Supplies	\$4,691.37	610	610	100	2600	6610	200
610.100.2600.6731.200	Furniture and Equipment	\$4,946.12	610	610	100	2600	6731	200
610.100.2600.6733.200	Furn & Equip over \$5000	\$7,500.00	610	610	100	2600	6733	200
610.100.2620.6733.200	Undesignated	\$3,863.02	610	610	100	2620	6733	200
610.100.3100.6731.200	Furniture & Equip	\$2,162.18	610	610	100	3100	6731	200
610.100.3100.6733.200	Furniture & Equip. over \$5000	\$6,493.44	610	610	100	3100	6733	200
610.100.4000.6450.200	Construction Services	\$2,765.48	610	610	100	4000	6450	200
610.100.4000.6710.200	Land and Improvements	\$4,751.96	610	610	100	4000	6710	200
610.100.4700.6450.200	Constuction Services	\$4,300.00	610	610	100	4700	6450	200
610.100.4700.6731.200	Furnitue & Equipment	\$4,199.60	610	610	100	4700	6731	200
620.000.0000.0103.000	Adjacent Ways	\$14.08	620	620	000	0000	0103	000
620.000.0000.0330.000	Unreserved Fund Balance	-( <b>\$14.08</b> )	620	620	000	0000	0330	000
701.000.0000.0330.000	Unreserved Fund Balance	\$3,071.23	700	701	000	0000	0330	000
701.000.0000.1111.000	PERSONAL PROPERTY TAXES	-( <b>\$0.52</b> )	700	701	000	0000	1111	000
701.000.0000.1115.000	REAL PROPERTY TAXES	-( <b>\$96.41</b> )	700	701	000	0000	1115	000
701.000.0000.1116.000	OVERRIDE REAL PROPERTY	-( <b>\$1.67</b> )	700	701	000	0000	1116	000
701.000.0000.1510.000	INTEREST ON INVESTMENTS	-( <b>\$2,972.63</b> )	700	701	000	0000	1510	000
850.000.0000.0103.000	Student Activities	\$24,539.34	850	850	000	0000	0103	000
850.000.0000.0330.000	Unreserved Fund Balance	-( <b>\$40,835.72</b> )	850	850	000	0000	0330	000
850.000.0000.1750.000	Unassigned	-( <b>\$23,961.54</b> )	850	850	000	0000	1750	000
850.000.0000.1980.000	Refund of Prior Year's Expenditures	-( <b>\$82.00</b> )	850	850	000	0000	1980	000
850.100.1000.6810.200	Undesignated	\$208.75	850	850	100	1000	6810	200
850.100.1006.6890.200	Undesignated	\$453.12	850	850	100	1006	6890	200
850.100.1014.6610.200	Undesignated	\$53.25	850	850	100	1014	6610	200
850.100.1015.6610.200	Senior Supplies	\$190.42	850	850	100	1015	6610	200
850.100.1015.6810.200	Dues & Fees	\$2,098.67	850	850	100	1015	6810	200
850.100.1015.6890.200	Misc Expenditure	\$13,373.15	850	850	100	1015	6890	200



[illegible]





200	229				
200	230	0		0	0
200	231				
200	232				
200	233	Beginning fund balances for funds 231 through 239 are included on the line for Fund 230, as these funds are all reported in a single line on Page 5.			
200	234				
200	235				
200	236				
200	237				
200	238				
200	239				
200	240	0		0	0
200	241				
200	242				
200	243	Beginning fund balances for funds 241 through 249 are included on the line for Fund 240, as these funds are all reported in a single line on Page 5.			
200	244				
200	245				
200	246				
200	247				
200	248				
200	249				
200	250	0		0	0
200	251				
200	252	Beginning fund balances for funds 251 through 259 are included on the line for Fund 250, as these funds are all reported in a single line on Page 5.			
200	253				
200	254				
200	255				
200	256				
200	257				
200	258				
200	259				
200	260	0		0	(5,247)
200	261				
200	262				
200	263	Beginning fund balances for funds 261 through 279 are included on the line for Fund 260, as these funds are all reported in a single line on Page 5.			
000	264				
000	265				
000	266				
200	267				
200	268				
200	269				
200	270				
200	271				
200	272				
200	273				
200	274				
200	275				
200	276				
200	277				
200	278				
000	279				
000	280	0		0	0
000	281				
200	282	Beginning fund balances for funds 281 through 289 are included on the line for Fund 280, as these funds are all reported in a single line on Page 5.			
200	283				
200	284				
200	285				
000	286				
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000	292	Beginning fund balances for funds 291 through 299 are included on the line for Fund 290, as these funds are all reported in a single line on Page 5.			
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Beginning fund balances for funds 301 through 399, except funds 349, 353, 374 and 378, are included on the line for Fund 300, as these funds are all reported in a single line on Page 5.

Funds 349, 353, 374 and 378 are reported separately below and on their own lines on Page 5.

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Page	Reference	Instructions	Significant change
	General – Instructions	<p>These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should follow the General Instructions below <b>prior</b> to uploading records to the Accounting Data tab.</p> <p>Instructions for uploading accounting records are included in a separate document titled "Data Uploading Instructions". This file has also been included in the AFR packet.</p>	
	General – Reconciling	All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2025. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2025, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.	
	General – Budget amounts	<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2025 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>	
	General – Beginning fund balances	<p>The beginning balance for each fund at July 1, 2024, automatically pulls from the fund's ending balance reported on the AFR for FY 2024. Column T on the Accounting Data tab pulls the districts reported fund balance from its accounting data for comparison. If an ending fund balance was reported incorrectly on the FY 2024 AFR for any fund, districts should compute the beginning balance for such funds as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/24.  Plus: Accrued revenues as of 6/30/24, received during the 60-day period following 6/30/24.  Less: Payments made during the 60-day period following 6/30/24, for goods and services received on or before 6/30/24, but not paid for by that date.</p> <p>This calculated amount should be entered for the appropriate fund in the Calculated CY Beginning Fund Balance column (Column Q) on the Accounting Data tab. Lines that report amounts for multiple funds should enter a single amount for the calculated beginning fund balance for <b>all</b> funds reported on that line. For example, line 1 on page 5 reports amounts for Funds 100-139. The total calculated beginning fund balance for funds 100-139 should be entered on the line for Fund 100 on the Accounting Data tab. Similarly, districts reporting amounts on line 33 on page 6 would enter the total calculated beginning fund balance for all funds on the "Other" line on the Accounting Data tab.</p> <p>Districts should maintain documentation for the calculation of any amounts entered in the Calculated CY Beginning Fund Balance column.</p>	
	General – Reporting sub-funds	<p><b>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR.</b> For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay.</p> <p>After the district's accounting records have been uploaded to the Accounting Data tab, all sub-funds and non-bolded fund codes (if any) will be identified by red shading in the Final Fund column. <b>Districts must identify the appropriate bolded fund number for reporting purposes for each sub-fund and non-bolded fund prior to submitting the AFR files to ADE and the district's CSS.</b> All bold fund numbers are listed on column O on the Accounting Data tab.</p>	
	General – Revenues	<p>Revenues must include cash receipts through June 30, 2025, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> <li>1) Federal reimbursements received for meals served in FY 2025.</li> <li>2) Property taxes collected for levies of prior fiscal years.</li> <li>3) Tuition received for students attending the district during FY 2025.</li> <li>4) FY 2025 CSF revenues received.</li> <li>5) FY 2025 state aid apportionment rollover payments made in the beginning of July 2025 (FY 2026), pursuant to Laws 2024, Ch. 209, §143.</li> </ol> <p>In addition, revenues must include any cash receipts of FY 2025 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2024 Statewide recalculation adjustments made in September 2024, as described in School Finance Memorandum 25-017.</p>	
	General – Expenditures	Expenditures must include cash disbursements through June 30, 2025, and payments made after fiscal year-end, but prior to August 30, 2025, for goods and services received on or before June 30, 2025.	
Cover	Name, county, CTDS number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.	

AFR Instructions

Page	Reference	Instructions	Significant change
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.	
Cover	District website link	In accordance with A.R.S. §15-904, districts that maintain a website must provide a link on their website to ADE's website where the district's AFR can be viewed. See the Submission and Publication Instructions for detailed steps to obtain the link from ADE's website after the completed file is submitted. District should paste a clickable link on the Cover tab to their <b>District web page</b> where the AFR link will be posted.  District's that choose to meet the A.R.S. §15-904(C) publication requirements using this method, must maintain documentation to support that the link to ADE's site is posted on the District's website by November 15.	Added space for districts to include a link to their website, where they will post a link to ADE's website where the District's AFR can be viewed. ADE no longer requires districts to send an email to School Finance with a clickable link to its website, if the link is provided in this space.
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2024, and June 30, 2025, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).	
1	Footnote 4	Debt Service Fund expenditures reported on line 43 should include principal, interest, and related debt costs paid from the Debt Service Fund. Report the portion of Debt Service Fund total actual expenditures that were for interest costs in footnote (4).	
1	Lines 5-11 General tuition guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.	
1	Line 16	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.	
1	Line 32	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2025 \$75,000,000 from 2016 Prop 123 additional funding.  <b>Do not include</b> state equalization or additional state aid amounts as they are reported on lines 33 and 34.	
1	Lines 33 and 34	The amounts reported on these lines should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent BSA 64 report. Reconciling these amounts to the BSA report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.	
1	Line 38	<b>Do not include</b> Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 49 for instructions for reporting transfers from the Impact Aid Fund.	
1	Line 49	This line should include Impact Aid monies transferred to the M&O or UCO Funds. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O or UCO Funds to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.	
1	Line 52	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 32 and page 4, line 10, respectively.	
3	General	Expenditures coded to the Classroom Site Fund (CSF) (010) that would have caused the district to exceed the CSF Budget Limit should be reclassified to the M&O or other appropriate fund before the AFR is completed.	
3	Line 7	Report expenditures for teacher liability insurance premiums made from Fund 010.	
3	Line 9	Report <b>allowable</b> CSF amounts for Function 3300—Community Service Operations on these lines. For example, if a district included a community school program, such as preschool for children without disabilities, as a CSF-eligible program related to its educational mission, expenditures for certified teacher salaries and related expenses <b>allowable under CSF</b> would be reported here.	
4	UCO override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate. If the district records its Unrestricted Capital Outlay Override expenditures in a fund other than Fund 610, the district should enter 610 in the Rollup Fund column on the Accounting Data tab for that fund.	
4	UCO fund expenditures Lines 2-9	All expenditures from the UCO Fund including Joint Career and Technical Education and Vocational Education Center, as reported on page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3, are included on these lines.	

Page	Reference	Instructions	Significant change
4	Other funds—required capital expenditure detail for funds 610, 630, 695, & 620	<p>In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-12 must be reported from the UCO (610), Bond Building (630), New School Facilities (695), and Adjacent Ways (620) funds. <b>The amounts reported on lines 2-12 may not include all expenditures of these funds as shown on line 1.</b> Total expenditures for the UCO Fund are reported in the UCO Fund Expenditures table at the top of page 4. Total expenditures for the UCO, Bond Building, and Adjacent Ways funds are reported on page 1, line 43. Total expenditures in the New School Facilities Fund are reported on page 6, line 30.</p> <p>In addition, the detailed expenditures reported in lines 2-12 must be <b>separately</b> entered as new construction or renovation on lines 14-16. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-12, the amount should be entered as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 13 must agree to the total amounts reported on line 17, by fund.</p>	
4	New construction cost per square foot	Enter the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.	
4	Capital assets, lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2025. Assets with costs below \$5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than \$5,000. Do not include stewardship list items in these amounts.	
4	Capital assets, Line 4	Enter the total cost of construction in progress as of June 30, 2025. This amount will not appear on the capital assets list as of June 30, 2025, as these amounts are not recorded on the list until the project(s) is completed.	
5	Federal projects, lines 1-20 and 22	<p>Formulas will pull amounts on these lines for all funds indicated for each line, up to the first fund indicated on the line below it. For example, line 1 will pull data from funds 100 through 139 for ESEA Title I—Helping Disadvantaged Children, line 2 will pull data from funds 140 through 159 for ESEA Title II—Professional Development and Technology, and line 3 will pull data from funds 160 through 169 for ESEA Title IV—ESEA Title IV—21st Century Schools, and so on.</p> <p>Districts using funds for internal management purposes numbered from 100 through 299 that are not related to the specific areas indicated on each line should identify the correct fund in the Rollup Fund column on the Accounting Data tab to ensure proper reporting on the AFR. If the fund does not relate to any of the areas identified on lines 1 through 18 and 20, it should be included on line 19 with Other Federal Projects. In this case, districts should enter a rollup fund in the 300 through 399 range (other than Funds 349, 353, 374 and 378).</p> <p>All Federal COVID-19 relief grants recorded in the 300 through 399 fund range should be included on lines 19 and 22. Funds 227—ARP-IDEA Preschool and 228—ARP IDEA Basic should be included on lines 8 and 22.</p> <p><b>COVID fund rollup instructions:</b></p> <p>1. On the accounting data tab column G, select all Federal COVID-19 relief grants recorded in the 300 through 399 fund range including those with assigned fund numbers (Fund 336—ESSER II and Fund 346—ESSER III). In column F, select "COVID" from the bottom of the dropdown menu as the designated rollup fund.</p> <p>2. <b>DO NOT</b> select any rollup fund for Funds 227—ARP-IDEA Preschool and 228—ARP-IDEA Basic.</p> <p>For further assistance with this item please contact the Auditor General's Accountability Services Division at (602) 977-2796.</p>	
5	Net other financing sources and uses including transfers	<p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 5. All amounts in both columns are shown as positive numbers. Amounts pulled into these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column G.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column G.</p> <p>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.</p>	

Page	Reference	Instructions	Significant change
5	State projects, lines 23-32	<p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. Districts should identify the appropriate bold-level fund in the Rollup Fund column on the Accounting Data tab. For example, if the district uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 20, Fund 400—Vocational Education. In this case, the district should select Fund 400 as the Rollup Fund for all amounts coded to fund 401 on the Accounting Data tab.</p> <p>For state projects, amounts will pull into each line for only the fund number indicated on that line. For example, line 23 will pull only amounts for Fund 400—Vocational Education, line 24 will only pull amounts for Fund 410—Early Childhood Block Grant, and so on. If the fund does not relate to any of the areas identified on lines 23 through 32, it should be included on line 33 with Other State Projects. In this case, districts should enter a rollup fund in the 465 through 499 range.</p>	
6	Net other financing sources and uses including transfers	<p>Amounts received from other financing sources and transfers-in (object codes in the 5000 range) are separately reported from amounts for other financing uses and transfers-out (object codes in the 6900 range) in the respective columns to the right of page 6. All amounts in both columns are shown as positive numbers. Amounts entered in these columns will also pull into Net Other Financing Sources and Uses Including Transfers in column F.</p> <p>If total other financing uses and transfers-out are greater than total other financing sources and transfers-in, the net amount will display as a negative number in column F.</p>	
6	Other funds—School Plant line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established sub-funds for School Plant in funds 501-504, to account for monies received that were restricted for different purposes by statute, should enter 500 in the Rollup Fund column on the Accounting Data tab for these funds.	
6	Other funds—Indirect Costs line 17	Indirect Costs Fund revenues should only consist of interest earned on any existing balance in the fund. Interest earned on monies in federal funds that is not required to be reverted should be reported in the respective federal fund on page 5. If a district chooses to transfer interest to the Indirect Costs Fund, it should be coded as a Transfer-in (object 5200).	
6	Other funds—New School Facilities line 31	Actual expenditures for the New School Facilities (695) Fund includes all expenditures from this fund, which may exceed the detailed expenditures reported on page 4.	
6	Other funds—lines 33,34, and 36-39	Districts must manually enter budgeted expenditures for the following funds: 750—Permanent Funds, Trust and Custodial—800-849, Employee Insurance Program Withholding—855, State and Income Tax Withholding—865 and Enterprise Funds—900-949, and any funds identified as "Other" in the Rollup Fund column on the Accounting Data tab.	
6	Other line 39	Districts with any funds in their accounting records that are not properly included elsewhere in the AFR, (e.g., Fund 080—Student Success and 457—Results-based funding), should enter the word "other" (without quotation marks) in the Rollup Fund column of the Accounting Data tab to have the amounts for those funds also included on this line.	
6	Internal Service Funds 950-989, lines 1 through 4	Districts must manually enter amounts for beginning fund balance, revenues, actual expenditures, other financing sources including transfers-in, and other financing uses including transfers-out for these lines.	
6	Internal Service Funds—IGAs line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.	
6	Instructional Improvement Fund 020 detailed expenditures	<p>Districts must manually enter detailed actual expenditure amounts for teacher compensation increases, class size reduction, dropout prevention programs, and/or instructional improvement programs in accordance with A.R.S. §15-979.</p> <p>Any district that did not have Instructional Improvement Fund expenditures during the fiscal year must indicate this by selecting the checkbox below the Instructional Improvement table.</p>	
6	Arizona Industry Credentials Incentive Fund 597 detailed expenditures	<p>Districts must manually enter the detailed actual expenditure amounts for the following costs in accordance with A.R.S. §15-249.15:</p> <ol style="list-style-type: none"> <li>1. Instructional costs and professional development for a career technical education program teacher to become a certifying professional for an approved certificate, credential, or license.</li> <li>2. To offset the students' cost of certification, credentialing, or licensure.</li> <li>3. Developmental costs related to creating, expanding or improving an approved site of a certificate, credential, or license career technical education program or course.</li> <li>4. Instructional hardware, software, or supplies required for the certification, credentialing, or licensure.</li> <li>5. Career exploration in any school grade and awareness activities for parents, students, and the community for the approved sectors.</li> </ol>	
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.	

Page	Reference	Instructions	Significant change
7	Section A—Bonds and short-term debt	<p>This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below.</p> <p><b>Bonds</b>—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3. Any amount reported on line 3 <b>must</b> be entered as a negative number (with a minus sign).</p> <p><b>Short-term Debt</b>—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity during the fiscal year but no balances at the beginning or end of the fiscal year should report 0 on lines 5 and 6.</p> <p><b>DO NOT INCLUDE</b> lease agreements, financed purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p>	
7	Section C—Liabilities in excess of the budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, <b>not</b> the amount approved by the county.	
7	Section D—Current expenditures by category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction’s Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the “per pupil” amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>The Every Student Succeeds Act (ESSA) requires the reporting of current expenditures from federal funds. On line 7, districts should report the portion of total current expenditures calculated on line 6 that were made from federal funds, excluding those intended to replace local tax revenues (funds 100 through 399, <b>excluding</b> applicable impact aid fund monies).</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&amp;O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>	
7	Section E—Other long-term debt	<p>On lines 1 and 2, report principal and interest expenditures for financed purchase and lease agreements and more than 12-month noninstructional software subscriptions. On lines 3 and 4, report principal and interest expenditures for more than 12- month instructional software subscriptions.</p> <p>Answer yes or no on line 5 to indicate whether the district entered into any new financed purchase, lease, or more than 12-month software subscription agreements during the fiscal year.</p>	
7	Section G—Rewards, discounts, incentives, and other financial considerations received from credit card companies	<p>A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as:</p> <p>(a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured.</p> <p>(b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value.</p> <p>(c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device.</p> <p>(d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.</p>	
7	Section H—Cash and investments held at fiscal year end	<p>ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p><b>Sinking funds</b> – funds containing reserves held specifically for redemption of long-term debt.</p> <p><b>Bond funds</b> – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p><b>Other funds</b> – all other funds, <b>exclude</b> any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. <b>Exclude</b> accounts receivable, value of real property, and all nonsecurity assets.</p> <p>For more information on Form 33, please refer to the Page 9 General instruction below.</p>	



Page	Reference	Instructions	Significant change
7	Section I—Average teacher salary	Enter the average teacher salary of all teachers employed in FY 2025. Each district should be consistent in the type of salary information included in this table and in the budget form table from year to year. An optional comment box is available to provide any additional detail regarding the average teacher salary calculation.	
7	Section J—Certified staff salaries and FTE—salaries lines 1-6	This table reports total salaries paid to certified staff from Funds 001-799 (excluding 575) for substitute teachers, classroom teachers (separated into different types of salary payment), and other certified staff. The table does not report amounts for staff contracted/leased through a third party. See the instructions below for more detailed information on the amounts reported on each line, including the information required in manual entry cells.  An error message will appear in cell O44 if the total amount entered on lines 1 through 6 for certified staff salaries does not agree to the total salaries coded to Objects 6100-6149 in Funds 001 through 799 (excluding 575).	Added formulas to Section J to pull amounts for required salary codes.
7	Line 1	Amounts paid to short- or long-term substitutes (object codes-Substitute Teachers— 6105-6109).	
7	Line 2	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments (object codes-Classroom Teacher Base Salaries— 6110-6114).	
7	Line 2 (a)	Manually enter amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, in their first 3 years of classroom instruction experience as defined by A.R.S. §15-941(E).	
7	Line 2 (b)	Amounts paid to classroom teachers for their primary teaching duties, including Classroom Site Fund base salary payments, in their 4th year or later of classroom experience as defined by A.R.S. §15-941(E). Formulas on this line calculate the difference between amounts on line 2 and 2(a).	
7	Line 3	Amounts paid to classroom teachers based on the teacher's performance ratings or defined goal's achievement, including Classroom Site Fund performance payments (object codes -Classroom Teacher Performance Pay—6115-6119).	
7	Line 4	Amounts paid to classroom teachers, in addition to their base salary payments, that do not require the employee to perform additional duties (e.g., retention, hard-to-fill positions, class size, specific certification endorsements, and signing or other incentive stipends) (object codes- Classroom Teacher Payment Not Related to Additional Duties—6120-6129).	
7	Line 5	Amounts paid to classroom teachers, in addition to their base salary payments, that require additional duties to be performed (e.g., department/chair lead, tutoring, summer school, advisors, coaches, and teaching additional periods or classes beyond base contract requirements, such as teaching a class in place of the normal teacher preparation period) (object codes-Classroom Teacher Payment Related to Additional Duties—6130-6139).	
7	Line 6	Amounts paid to certified staff other than classroom teachers, such as administrators, counselors, and other certified staff. Functions can be used to differentiate between positions (object codes-Other Certified Staff—6140-6149).	
7	Line 8	Accounting records may have errors for amounts reported on lines 1-4 in Section J, as the function and/or object code(s) may be incorrect. Review accounting records for transactions coded to objects 6105-6129 that are not coded to function codes as described for those lines.  Districts should make journal entries in their accounting records for needed corrections. After correcting their accounting records, districts should upload the corrected records to the Accounting Data tab as described in the Data Uploading Instructions document.	
7	Section J—Certified staff salaries and FTE—FTE lines 2a-2b	Report classroom teacher full-time equivalent (FTE) staff for the staff whose salaries are included in the "Salaries" column. Do not include more than 1 FTE for a single staff member or a single position. Include partial FTE for any position that was only filled for part of the year (e.g., report .75 for a position that was vacant for .25 of the school year). Certified staff that teach in community service (e.g., daycare or preschool for students without IEPs) or adult education programs should be included. Substitute teachers and retirees returning to work as leased staff through a third party should <b>not</b> be included.	
8	Section B— M&O Fund special education programs by type	Report all M&O Fund monies spent for special education (Programs 200 and 300) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.  <b>Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications.</b> The amounts entered on line 1 and line 10 are used by ADE in the calculation of maintenance of effort. State statute also includes the programs listed on lines 2-8 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 9 must agree to the total M&O Fund, Programs 200 and 300 expenditures reported on page 2, line 24.	
8	Section D— Expenditures for audit services	Do not include the costs of non-audit services such as consulting and application fees paid for submission of district's Annual Comprehensive Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.  On Line D.1, enter the actual M&O Fund expenditures paid in FY 2025 related to nonfederal program and compliance audits.  On Line D.2, enter the total actual federal audit service expenditures paid in FY 2025 from all funds.	
8	Sections E—Performance pay	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.	

Page	Reference	Instructions	Significant change
8	Section F—Tuition	Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on <b>paid tuition invoices</b> .	
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.	
9	Additional information for NPEFS reporting	<b>All expenditures from funds 001 through 799 (excluding 575) are reported in this section.</b> The sum of total expenditures included on lines 13, 16, and 17 should be used as a check figure against the total expenditures for these funds in the districts' accounting records.  Expenditures from Funds 800 and above are not reported in this table as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in this level of detail in the NPEFS.	
9	Programs 700-900 expenditure detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.	
9	Property detail for function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 16 for the "Property" column in the table above.	
9	Technology detail	Do <b>not</b> include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture in this table.	
9	Teacher salaries lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. <b>Do not include salaries paid to instructional aides or assistants or any noncertified teachers.</b> If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program.	
9	Other items—textbooks line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.	
9	CTED districts only, lines 1 through 3	To assist ADE in collecting accurate information for the NPEFS, CTED districts should report all amounts recorded in object codes 6591—Services Purchased from Other Arizona Districts, 6870—Pass-through Payments, and 6880—Sub-awards from all funds and all functions on these lines.	
9	Revenue from selected federal sources, lines 1 through 4	To assist ADE in collecting accurate information for the NPEFS, districts should report revenues received from selected federal sources listed in lines 1 through 4:  1. Student Support and Academic Enrichment Grants (subgrants from States only) (ESEA IV-A-1, section 4105)  The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students. Additional information is available at the following link:  <a href="https://www.azed.gov/titleiv-a/">https://www.azed.gov/titleiv-a/</a>  2. 21st Century Community Learning Centers (subgrants from States only—excludes awards under national activities) (ESEA IV-B)  21st Century Community Learning Centers (21st CCLC) Title IV-B program is funded by a federal grant from the U.S. Department of Education and administered by the Arizona Department of Education. Additional information is available at the following link:  <a href="https://www.azed.gov/21stcclc/federal-and-state-regulations/">https://www.azed.gov/21stcclc/federal-and-state-regulations/</a>  3. Rural education - Rural and Low-Income School program (RLIS) (ESEA V-B-2, section 5221)  Title V-B-2 is to provide for equity in cases where rural or low-income schools receive allocations insufficient for their needs and are at a competitive disadvantage for other grants. For additional information on completing this line, please contact ADE using the email address below:  <a href="mailto:RLISInbox@azed.gov">RLISInbox@azed.gov</a>	

Page	Reference	Instructions	Significant change
		<p>4. Rural education - Small, Rural School Achievement program (SRSA) (ESEA V-B-1, section 5211)</p> <p>The Small, Rural School Grant Program (SRSA), CFDA no. 84.358A, authorizes the U.S. Secretary of Education to award formula grants directly to eligible LEAs (i.e., those LEAs eligible under the alternative uses of funds program) to carry out activities authorized under other specified Federal programs. Additional information is available at the following link:</p> <p><a href="https://www.azed.gov/title/reap/">https://www.azed.gov/title/reap/</a></p> <p>For support assistance for Federal and State Grants, please contact the Arizona Department of Education's Grants Management Team:</p> <p><a href="https://www.azed.gov/grants-management/contact/">https://www.azed.gov/grants-management/contact/</a></p>	
9	Impact Aid revenues	<p>Districts that received Impact Aid revenues during the fiscal year that were intended to replace local tax revenues should enter that amount in this cell. Include only amounts used or transferred to M&amp;O or UCO Fund to reduce or eliminate taxes levied, not all Impact Aid received. The amount will be deducted from the amount reported for salaries paid from federal funds in cell B25.</p> <p>Districts that did <u>not</u> receive Impact Aid revenues that were intended to replace local tax revenues should enter a 0.</p>	
10	Current expenditures from COVID-19 federal relief funds, line 11	Current expenditures from COVID-19 federal relief projects table populates with function and object data from the Accounting data tab. Generally, line 11 should not show negative amounts. Any negative amounts displayed on line 11 will be highlighted with yellow shading. Districts must ensure that the Accounting Data tab was completed according to the instructions in cell C32 above to identify the appropriate funds as "COVID" in the rolup fund column for the formulas that populate the table to work correctly.	
10	Technology detail	This table reports technology-related expenditures from COVID-19 federal relief funds. Formulas will pull amounts from the Accounting Data tab for total technology spending and classroom technology (functions 1000, 2100, and 2200) spending on lines 1 through 10, as applicable. Lines 8 and 9 must be completed manually (see the instruction below).	
10	Technology detail, line 8	Enter the total amount for instructional software coded to objects 6641—Library Books, 6642—Textbooks, and 6643—Instructional Aids. These purchases should be coded to functions 1000 or 2200; therefore, the amount entered in the total spending column will pull to the classroom spending column on this line.	
10	Technology detail, line 9	Enter the total principal and interest expenditures for more than 12-month noninstructional software subscriptions coded to object codes 6832 and 6842, respectively. Do not include amounts paid for leases and financed purchases of nontechnology-related equipment.	
10	COVID-19 federal relief funds	<p>Districts must manually enter total award and spending information for the various COVID-19 grants listed in lines 1 through 6 of this table. Districts can refer to the Auditor General's COVID-19 Spending Special Report Followup, Dashboard B, for previously reported grant award and prior year spending information, when completing this table. Detailed instructions regarding the amounts that should be included in each row and column are included below.</p> <p><a href="https://www.azauditor.gov/District_charter_ADE_COVID-19_spending_special_report_FY_2022">https://www.azauditor.gov/District_charter_ADE_COVID-19_spending_special_report_FY_2022</a></p>	
10	COVID-19 federal relief funds, line 1	Report information for monies received from the district's Elementary and Secondary School Emergency Relief I Fund (ESSER I) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 2	Report information for monies received from the district's Elementary and Secondary School Emergency Relief II Fund (ESSER II) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 3	Report information for monies received from the district's Elementary and Secondary School Emergency Relief III Fund (ESSER III) award allocation, determined by ADE. Monies received from ADE as an ARP School and Community grantee should be reported on line 6.	
10	COVID-19 federal relief funds, line 4	<p>Report information for monies received from the Governor's Emergency Education Relief (GEER) Fund here. Examples of programs distributed from GEER include the Acceleration Academy Grant, Beat the Odds Leadership Academy Grant, and Teach for America Grant.</p> <p>Do not report Enrollment Stabilities Grant (ESG) information on this line. ESG should be reported on line 5, Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.</p>	
10	COVID-19 federal relief funds, line 5	Report information for monies received from the Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program.	
10	COVID-19 federal relief funds, line 6	<p>Report all other information for COVID-related monies received that cannot be appropriately reported on lines 1 through 5 of this table. Include other grants identified by ADE, the Governor's Office, and other agencies for which the district has federal reporting responsibilities.</p> <p>DO NOT INCLUDE AMOUNTS RECEIVED AS A VENDOR OR BENEFICIARY.</p> <p>Examples of grants identified by ADE include:</p> <ul style="list-style-type: none"> <li>ARP-IDEA grants (USFR Chart of Accounts funds 227 and 228)</li> <li>ARP Homeless grants</li> <li>ARP school and community grants</li> <li>Food service awards</li> </ul>	

Page	Reference	Instructions	Significant change
		<p>Grants identified by the Governor's Office include:  Expansion and Innovation Fund microgrants  Project Momentum  Civic Innovation  Education Plus-Up  100 Day In-Person Reimbursement  AZ OnTrack Summer Camp</p> <p>Grants identified by other agencies include:  Arizona Department of Emergency and Military Affairs (DEMA) FEMA Public Assistance Program  Emergency Connectivity Fund  Arizona Department of Economic Security (DES)</p> <p>See School District Chart of Accounts FAQ #21 for more information. A link to the FAQ page is included below.</p> <p><b>Chart of Accounts FAQ #21</b></p>	
10	COVID-19 federal relief funds, total award (all fiscal years)	<p>Enter all known awards to date, awarded both before and after June 30, 2025. If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.</p> <p>For further assistance with this item, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email asd@azauditor.gov.</p>	
10	COVID-19 federal relief funds, FY 2020 through FY 2024 expenditures and other financing uses	<p>Enter the combined FY 2020 through FY 2024 expenditures and indirect costs transfers-out amounts. If the amount should be zero, enter 0.</p> <p>If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds.</p>	
10	COVID-19 federal relief funds, FY 2025 expenditures and other financing uses	<p>Enter FY 2025 expenditures and indirect costs transfers-out for each listed fund rounded to the nearest whole number (no decimals). If the amount is zero, enter 0.</p> <p>If the specific fund/program is not listed, it should be reported on line 6, Other COVID-19 Federal Relief Funds. Total expenses on line 7 should agree to the amount displayed in cell G47.</p>	
10	COVID-19 federal relief funds, amount remaining to spend/ conditional formatting	<p>The amounts in this column calculate automatically based on columns D, E, and F on each line. Any negative amounts, will be highlighted in yellow. To correct negative amounts in these cells, verify that spending reported in columns E through F does not exceed the total award reported in column D. All amounts entered into this form should be rounded to the nearest whole dollar. This column may also show negative amounts if cents are entered in the award or spending columns.</p> <p>For further assistance with this issue, please contact the Auditor General's Accountability Services Division at (602) 977-2796 or email asd@azauditor.gov.</p>	
Food service	Beginning fund balance line 1	<p><b>Districts that do not have a food service program do not need to complete the Food Service tab.</b></p> <p>Report the ending fund balance recorded on the 2024 AFR, if it was recorded correctly. Otherwise, the beginning fund balance can be computed as follows:</p> <p>--Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) on June 30, 2023.  --Plus: Accrued revenues as of June 30, 2024, received during the 60-day period following June 30, 2023.  --Less: Payments made during the 60-day period following June 30, 2024, for goods and services received on or before June 30, 2024, but not paid for by that date.</p>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Revenues 1500—Investment income line 2	Report the amount of interest earned in the Food Service Fund (510).	Consolidated the separate Food Service AFR into the AFR file.
Food service	Revenues 1600—Food service line 3	Report the revenue for dispensing food to students and adults, including the School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs. This line should include any revenue received for the Food Service Program that cannot be attributed to any other revenue line. <b>Do not include federal reimbursements here, include them on line 5.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Revenues other local line 4	Report revenue from local sources not accounted for elsewhere. If you report a revenue on this line, indicate the revenue object code on the blank provided.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Revenues 4500—Restricted revenue received from the federal government through the state line 5	<p>Report the reimbursements received from Child Nutrition Programs (CNP) based on the claims for the reporting year (July 1, 2024 - June 30, 2025). Include all food service programs (School Lunch, Regular and Severe Need Breakfast, Special Milk, Reimbursable After School Care Snack, Summer Food, and Child Care Food Programs).</p> <p>Report revenues received for: Local Foods for Schools (Arizona's "Try it Local" Program), USDA Fresh Fruit and Vegetable Program, and the National School Lunch Program Equipment Grant for the reporting year (July 1, 2024 - June 30, 2025).</p>	Consolidated the separate Food Service AFR into the AFR file.

Page	Reference	Instructions	Significant change
Food service	Revenues 4900—Revenue for/on behalf of the district line 6	Report the value of United States Department of Agriculture (USDA) commodities received by the district on this line, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, <b>excluding freight</b> . Cash in Lieu of Commodities must also be reported by districts receiving cash funds from the USDA Food Distribution <b>instead</b> of commodities.  <b>HNS has provided additional guidance on where to obtain the revenue amounts to be reported for USDA Commodities at the link below:</b> <a href="https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf">https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf</a>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Revenues 5000—Other financing sources including fund transfers-in line 8	Report amounts received from other financing sources and transfers-in (object codes in the 5000 range).  <b>NOTE: There are currently no authorized transfers to the Food Service Fund.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures General	In the M&O and Capital Expenditures columns, enter only the food service portion of expenditures that are included in the amounts reported for the M&O and Unrestricted Capital Outlay (UCO) Funds on AFR pages 2 and 4, respectively.  For M&O Expenditures, include M&O Fund expenditures for repair and maintenance of food service equipment recorded in function 2600 and all other M&O type expenditures recorded in function 3100.  For Capital Expenditures, include UCO Fund expenditures for equipment charged to function 3100, for the acquisition or construction of land, buildings, and related improvements for the food service program charged to function 4000, and leases, financed purchase agreement, and software subscriptions (more than 12-months) for the food service program charged to function 5000.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures General	<b>It is imperative that all M&amp;O and UCO Fund expenditures for food services are reported. The expenditures reported in these columns are confirmation of the district's compliance with the State Matching requirement [Code of Federal Regulations Title 7, Part 210.17(a)].</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6150—Classified salaries line 10	Report the salaries for all personnel whose job function is attributed to food service. <b>For employees performing more than one job function, report only the portion related to food service tasks.</b> Report amounts in the Capital Purchases column for salaries related to food service construction (coded to function 4000), if any.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6200—Employee benefits line 11	Report the portion of employee benefit expenditures for personnel whose salaries have been reported on line 10, Classified Salaries. Report amounts in the Capital Purchases column for employee benefits related to food service construction (coded to function 4000), if any.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6400—Purchased property services line 12	Report the cost of services purchased to rent property or equipment (function code 3100), or to operate (function code 3100), repair (function code 2600), and maintain (function code 2600) food service property owned, rented, or used by the district. Report amounts in the Capital Expenditures column for food service construction (function code 4000) or rental of equipment or buildings for food service, if any.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6570—Food service management line 13	If the district contracted with a Food Service Management Company (FSMC), report the total amount charged by the FSMC on this line and <b>complete section E – Detail of FSMC Expenditures</b> .	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6591—Services purchased from other Arizona districts line 14	Report payments to another district within the state for services rendered related to the food service program.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6610—General supplies (nonfood items) line 15	Report the cost of purchasing all supplies for the operation of the food service program including freight and tax. <b>Do not</b> report any food purchases on this line. Report amounts in the Capital Expenditures column for supplies related to food service construction (coded to function 4000), if any.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6620—energy line 16	Report the cost for utilities (electric, gas, etc.) on this line <b>only</b> if there are separate utility meters for the food service area. If one meter serves the cafeteria and classrooms for instance, the utilities expenditure will be computed as an indirect cost. The HNS office uses each district's unrestricted indirect cost rate established by the Department of Education for FY 2024. <b>Do not report pro rated utility bills.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6631—USDA commodities (excluding freight) line 17	Report the value of donated USDA commodities, using the value as set by ADE based on the November 15th USDA Commodity Pricing Report, <b>excluding freight charges</b> . <b>Do not include storage and processing charges</b> in this amount. This amount should equal the value of USDA commodities included on revenue line 6, <b>4900 – Revenue for/on Behalf of the District less any cash payments received from USDA in place of commodities</b> .  <b>HNS has provided additional guidance on where to obtain the expenditure amounts to be reported for USDA Commodities at the link below:</b> <a href="https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf">https://www.azed.gov/sites/default/files/2022/09/How%20to%20Complete%20USDA%20Foods%20AFR%20Calculations.pdf</a>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6632—USDA commodities (freight only) line 18	Report the cost of freight for USDA commodities only. USDA commodities storage charges are reported on line 20.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6633—Other food line 19	Report all expenditures for food <b>except</b> USDA commodities. Only processing charges for USDA commodities should be included here.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6634—Storage costs for USDA commodities line 20	Report expenditures for the storage costs related to USDA Commodities.	Consolidated the separate Food Service AFR into the AFR file.

Page	Reference	Instructions	Significant change
Food service	Expenditures 6700—Property (excluding 6731-39) line 21	Report expenditures for acquiring land or existing buildings in the Capital Expenditures column. Expenditures for constructing buildings or land and building improvements that are used for food service should be reported on lines 10-12 and 15, as applicable. <b>Food Service Fund monies may not be used to buy land or buildings or to erect buildings.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures Furniture and Equipment, Vehicles, & Technology lines 22 and 23	Items reported here include, but are not limited to, chairs, tables, mixers, vehicles and equipment used to transport food, and computers and software used to manage food service operations.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6731-32, 6734-35, 6737- 38—Furniture and Equipment, Vehicles, & Technology costing less than \$5,000 Line 22	Report the cost of furniture, equipment, vehicles, or technology (examples above) purchased for the food services area <b>costing less than \$5,000.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6733, 6736, 6739—Furniture and Equipment, Vehicles, & Technology costing \$5,000 or more line 23	Report the cost of furniture, equipment, vehicles, or technology (examples above) purchased for the food services area <b>costing \$5,000 or more.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6832-6843 Other principal and interest line 24	Report principal and interest expenditures leases and financed purchase agreements or more than 12-month noninstructional software subscriptions related to the food service program.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures other expenditures line 25	Report all other expenditures related to the food service program not recorded elsewhere, such as interest on bonds, capital leases, etc.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6910—Indirect costs transfers-out line 27	Report all monies transferred to the Indirect Costs Fund (570) from the Food Service Fund (510) based on an approved indirect cost rate.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Expenditures 6900—Other financing uses and fund transfers- out (excluding indirect costs transfers-out) line 28	Report all amounts from other financing uses and transfers-out (object codes in the 6900 range, excluding 6910). Transfers to the Indirect Costs Fund based on an approved indirect cost rate (object 6910) should be reported on line 26.  <b>NOTE: Other than the indirect cost transfers reported on line 26, there are currently no authorized transfers from the Food Service Fund.</b>	Consolidated the separate Food Service AFR into the AFR file.
Food service	Section A - Number of operating months	Report the number of months the district's Food Service program was in operation.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Section B - Number of meals served served at district locations/served at other locations lines 1 and 2	Meals served at the district should include all meals served on the district premises. Meals served at other locations should include meals served at nearby charter schools, private schools, or other school districts.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Number of meals served reimbursable meals only lines 1a. and 2a.	Report the number of reimbursable meals served.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Number of meals served program adults/adult workers lines 1b. and 2b.	Report the number of meals served to program adults and adult food service workers.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Number of meals served other lines 1c. and 2c.	Report the number of all other meals served not eligible to be included on lines a or b, including non-program adults.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Number of meals served breakfasts	Report breakfast meals served during an established breakfast period, typically for the purposes of an approved USDA School Breakfast Program in this column.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Number of meals served lunches/suppers	Report lunch meals served during an established lunch period, typically for the purposes of an approved USDA National School Lunch Program in this column. Report supper meals served in the evening for the purposes of an approved USDA Summer Food Service Program if applicable in this column.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Number of meals served a la carte	Any food items sold that are not appropriate to include in the breakfast, lunch/supper, or snack column should be reported in the a la carte column. Report these as equivalent meal counts by totaling the dollar amount of such sales, and dividing by the free lunch reimbursement rate.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Number of meals served snacks	Report snack meals served after the school day has ended, typically for the purposes of an approved After School Care Snack Program in this column.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Section C - Meal prices	Report the per meal/snack amount charged to children and adults as indicated. Please enter zero if no charge applies.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Section D - Special milk program	Report the per half-pint carton charge to children and the number of half-pint units served to children.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Section E - Detail of food service management company	Report the breakdown of expenditures related to the use of a food service management company. The total reported in this section must agree with the amount on line 13.	Consolidated the separate Food Service AFR into the AFR file.
Food service	Section F - Detail for services purchased from the M&O	Report services purchased from the M&O Fund to repair and maintain food service property owned, rented, or used by the district (function 2600, object 6400). This amount will be pulled into Expenditures line 12, in the M&O Fund column.	Consolidated the separate Food Service AFR into the AFR file.

AFR Instructions

Page	Reference	Instructions	Significant change
Food service	Prior year number of meals served	This section has been included for comparison purposes only. Districts should compare the amounts reported in Section B for reasonableness to the amounts reported for the prior fiscal year as pulled from the prior year Food Service AFR Page. This section is not included in the printable area.	Consolidated the separate Food Service AFR into the AFR file.
Summary	General	The Summary condenses the information in the AFR for publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.	Reordered fund lines to separate budget-controlled funds from cash-controlled funds.
Summary	ADM	Obtain total Attending ADM for FY 2024 and FY 2025 from ADE's ADM30 reports, available on ADE's website.	
Summary	Fund types	Districts must identify a fund type in column K for all funds based on the funds resources, specific restriction, commitments and assignments. The fund type designation will allow the each funds' balance amounts to pull to the appropriate column on the Fund Balance Reserve tab. Column K is prefilled for certain funds that are typically identified as 1 particular type. However, districts have the option to select another fund type from the drop down list, if needed. District's may refer to USFR section V-Fund Accounting, for guidance on fund type designations.	
Summary	Federal projects	Total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 21.	
Summary	State projects	Total of Funds 400-499 as reported on AFR page 5, State Projects, line 34.	
Summary	Other funds	Total Other Funds as reported on AFR page 6, line 39.	
Fund balance reserve	Section A General	Section A presents the prior year's and current year's ending fund balances by fund type and provides space for districts to report FY 2025 ending fund balance details that identify how districts plan to use those monies in future years. See the Summary tab, General Fund column, to identify which funds are included in the General Fund for financial statement reporting purposes.	
Fund balance reserve	Section A line 1	This line pulls in prior year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, Fund Type column. If any ending fund balances were reported incorrectly on the prior year AFR, districts should enter the calculated beginning fund balance on the Accounting Data tab, column Q, as described in the instruction on row 5 above. This includes any errors or audit adjustments identified in the District's FY 2024 audit.	
Fund balance reserve	Section A line 2	This line pulls in current year ending fund balances from the Summary tab by fund type. Districts must complete the Summary tab, Fund Type column, to identify funds reported in the General, Capital Projects, Special Revenue and Debt Service funds for financial statement reporting purposes. See instructions on row C108 above for additional information.	
Fund balance reserve	Section A line 3	For all fund balances reported on line 2, districts must report the amount attributable to the specific purposes listed which identify how districts plan to use the monies in future years. Amounts reported on lines 3.a through 3.j must equal the total fund balance reported on line 2. Specific instructions for lines 3.a through 3.h. are included below. Two rows are provided to describe other fund balance purposes not already listed. Districts must specify the purpose for amounts included on the other lines in column B.	
Fund balance reserve	Section A line 3.a	For funds with a negative FY 2025 ending fund balance as shown on the Summary tab, enter the negative fund balance amount on this line in the applicable fund type column. These funds have deficit balances because expenditures exceeded available resources from current revenues and prior year fund balance and reduce the amount of resources available in future years.	
Fund balance reserve	Section A line 3.b	For budget-controlled funds only, report any positive cash balances the District has accumulated in excess of the applicable funds' related budget capacity. Districts should compare fund balances in the M&O, UCO, Adjacent Ways, Classroom Site, and State and federal grant funds to unexpended budget limits to determine the excess cash amounts that should be entered on this line. District's may need to consider whether fund balance is misallocated between the M&O and UCO Funds if one fund reports excess fund balance, while the other reports a fund balance deficit.	
Fund balance reserve	Section A line 3.c	Report amounts the District plans to spend to support FY 2026 budgeted spending after using all available FY 2026 revenues. Any nonspendable amounts included in fund balance such as prepaid assets and inventories should be included in this line if the District plans to use them up in FY 2026. Otherwise, such nonspendable assets should be included on the lines below based on the District's plan to use them to benefit a future year, as applicable.	
Fund balance reserve	Section A lines 3.d through j	Report accumulated fund balance amounts that will <u>not</u> be used to finance current budget year expenditures and their intended future purposes on lines 3.d through 3.j. Amounts needed to support current budget year expenditures should have been reported on line 3.c. See specific instructions for lines 3.d through 3.j below.	
Fund balance reserve	Section A lines 3.d	Report amounts set aside for future debt service principal and interest payments on long-term debt.	
Fund balance reserve	Section A lines 3.e	Report amounts set aside for the future purchase of land, buildings, building improvements, improvements other than buildings, equipment, or other acquisitions that will be capitalized. Additionally, this category may include funds set aside for long-term planned maintenance projects or future replacement of equipment.	
Fund balance reserve	Section A lines 3.f	Report restricted cash and investments held with ASRS or in an irrevocable 115 trust for future years' retirement contribution payments (i.e., the ASRS Contribution Prepayment Program). Amounts the District is holding with ASRS or in an irrevocable 115 trust and plans to amortize and apply to the current year's required pension contribution payments should be included on line 3.c.	
Fund balance reserve	Section A lines 3.g	Report amounts maintained in an established self-insurance or other post-employment benefit (OPEB) internal service fund for the financing of certain health benefits (comprehensive, major medical, dental) to eligible employees and their dependents.	
Fund balance reserve	Section A lines 3.h	Report amounts set aside to manage cash flows in future budget years to cover such things as revenue shortfalls, emergencies, and/or other unforeseen circumstances.	



Page	Reference	Instructions	Significant change
Fund balance reserve	Section A lines 4.a through e	Report ending USFR fund balances classified as (a) 0310—Nonspendable, (b) 0320—Restricted, (c) 0330—Committed, (d) 0340—Assigned, and (e) 0350—Unassigned.	Added fund balance classification to agree with FY 2025 budget forms.
Fund balance reserve	Section A line 4.a	Report FY 2025 nonspendable ending fund balances. These are amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact.	Added fund balance classification to agree with FY 2025 budget forms.
Fund balance reserve	Section A line 4.b	Report FY 2025 ending restricted fund balances. These are amounts that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.	Added fund balance classification to agree with FY 2025 budget forms.
Fund balance reserve	Section A line 4.c	Report FY 2025 ending committed fund balances. These are amounts that districts can only use for specific purposes pursuant to constraints imposed by the governing board's formal action. Districts cannot use these amounts for any other purpose unless the governing board removes or changes the specific purpose by taking the same kind of formal action previously used to commit these amounts. Adoption of the annual budget does not constitute a commitment as appropriations lapse at year-end without governing board action. Also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.	Added fund balance classification to agree with FY 2025 budget forms.
Fund balance reserve	Section A line 4.d	Report FY 2025 ending assigned fund balance. These are the amounts constrained by the District's intent to be used for specific purposes, but that are neither restricted nor committed. The intent should be expressed by the governing board or a body (i.e., budget or finance committee) or official to which the governing board has delegated the authority to assign amounts districts can use for specific purposes.	Added fund balance classification to agree with FY 2025 budget forms.
Fund balance reserve	Section A line 4.e	Report FY 2025 ending unassigned fund balance. For the general fund, spendable amounts that are not restricted, committed, or assigned. The general fund is the only fund that may report a positive unassigned fund balance amount. For governmental funds other than the general fund, negative fund balances are reported here if restricted, committed, or assigned amounts exceed total spendable fund balance.	Added fund balance classification to agree with FY 2025 budget forms.
Fund balance reserve	Section B General	Section B provides information about any process or policy the District uses to establish targeted (goal) fund balance reserve amounts.	
Fund balance reserve	Section B table 2	If the District answered question B.1 "Yes," complete this table 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. Districts should display information in this table in a way that best reflects its process or policies. It may combine all or multiple funds on one line or use individual lines for specific funds if varying methods are used to establish target balance reserve levels for different funds. Methods used can also include a variety of information. For example, a District may establish project balance reserve levels based on a certain percentage of revenue, spending, or its RCL; minimum and maximum targeted balances may also be described. If the District establishes targeted fund balance reserve amounts based on the Government Finance Officers Association (GFOA) Fund Balance Guidelines or governmental reserve guidelines or best practices, that may also be described here.	
Fund balance reserve	Section B line 3	Districts should use this space to describe any planned actions related to its fund balance amounts going forward including increasing reserves that do not meet targeted levels or using excess amounts held in reserve beyond the adopted targeted reserve level. Also, describe any planned actions to change targeted reserve levels or formally adopt policies related to reserve levels, if not already in place. This space may also be used to describe why amounts are maintained for the purposes reported in section A, and more detailed information on the District's plans for using maintained fund balances in future years. If the District's ending balance is negative, describe actions planned to eliminate the deficits (negative amounts).	
School listing tab	Name, county, CTDS number	<p>Enter the District name, CTDS number, and County. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the school portion of the number in the heading of this tab.</p> <p>Enter school-level information for each school within the District including school names, school CTDS numbers, and unweighted attending student counts. <b>All districts must enter the school-level information for each school site, including districts with only 1 school.</b> As school names are added to the tab, the primary unit code cell for that school will shade red until a primary unit code is entered, as described below. The CTDS numbers should not contain any slashes, dashes, etc., and must be exactly nine digits. 100th-day (or 200th-day) student counts should be used to report each school's unweighted attending student count. Districts can refer to AzEDS ADM-15 Report.</p> <p>Enter the applicable unit code(s) in column E used to code expenditures at the school level for each school, as well as the unit code(s) used to code expenditures to the District, Private Schools, and related to payments for or on behalf of member districts (for CTEDs only). If more than one unit code was used for a school, separate each unit code with a comma. For example (100, 101, 102).</p> <p>Assign a primary unit code for each school in column F. Each school listed on the school listing tab must have a 3-digit, primary unit code entered in column F. See the description of primary unit code below for more information.</p>	
School listing tab	Primary unit code	<p><b>Primary unit code</b></p> <p>Because the formulas in the School-Level Reporting form are set to assign only one unit code to each school and one unit code each to Districtwide, Private Schools, and CTED member districts, if applicable, districts must enter a Primary Unit Code in column F. If more than one unit code was used in column E, the Primary Unit Code must also be entered in the Accounting Data tab in column L for any line associated with a unit code not included in the list of Primary Unit codes.</p>	
Accounting Data		See the separate Data Uploading Instructions document for detailed instructions for completing this tab. Please read the instructions carefully, as they may change from year to year.	



# Valley Union High School District

## Teacher 301 Plan

### 2025 - 2026

#### I. Purpose

Please note according to ARS 15-977, 301 pay for performance funds must be distributed based upon specific elements listed in statute. Per the statute, the Performance Based Compensation System shall be based on affirmative vote of at least seventy percent of the teachers eligible to participate in the performance-based system. This document memorializes the Performance Based Compensation Plan for 2025-2026 ("Plan"). The Funds from Proposition 301 will be divided into three separate categories. These categories are separate from the current salary schedule.

#### II. Applicability

This plan applies to all educators who qualify for the 301 funds as outlined in the plan.

#### III. Definitions

Teacher – A teacher is an employee who holds a valid Arizona teaching license; has an approved contract that identifies them as a teacher; is responsible for delivering approved curriculum through direct instruction; submitting lesson plans, participating in the approved district observation and evaluation process that is reported to the Arizona Department of Education; **and/or** is responsible for assigning grades based upon student performance that award credit. Teachers must work in a position that directly impacts **student academic achievement** and meets the eligibility requirements for **Classroom Site Fund (Prop 301)** distributions as defined by **A.R.S. § 15-501** (Definitions).

#### IV. Procedure

1. **Teacher Bonus** – This section is awarded to all employees meeting 95% or more of the definition of teacher \$1,500 or 10% per semester (**\$3000 or 20% of board-approved maximum, whichever is higher**)
2. **Student Achievement** – This section is awarded to employees meeting 95% or more of the definition of teacher and who have students reach the following achievements. (**\$2000 or 40% of board-approved maximum, whichever is higher**)
  - a. Ninety percent of the juniors (*attending VUHS in person*) will take the ACT test and ninety percent of the freshmen (*attending VUHS in person*) will take the ACT Aspire test. (\$1,000 or 11 1/9%, whichever is higher)

- b. Students taking the Azella test will perform at the state average for ELL performance. (\$300 or  $3\frac{1}{3}\%$ , whichever is higher)
  - c. Teachers will track student progress using available data. Data examples include Galileo (future), IXL, student grades, and reports. Using information, teachers will contact each students' family to update them regarding student growth and learning at least once a semester. If a student is on the D/F list, they will receive a letter to take home and have signed by parents/guardians or have direct documented communication with parent/guardians. Documentation required. (\$700 or  $7\frac{7}{9}\%$ , whichever is higher)
  - d. Graduation rate is equal to or above the previous year's state graduation rate. (\$300 or  $3\frac{1}{3}\%$ , whichever is higher)
  - e. Tutoring students before or after school, or on a Friday. Documentation required. (\$20/hour or  $\frac{2}{9}\%$  per hour)
3. **Staff Performance & Professional Development** – This section is awarded to teachers and may also include educators who meet some, but not all of the criteria to be identified as a teacher. They are educators who work directly with students and fill in for critical roles important to fully providing robust services for our students. **(\$4000 or 40% of board-approved maximum, whichever is higher)**
- a. Three hours of college credit/certificates (\$500 or  $5\frac{5}{9}\%$ , whichever is higher)
  - b. Class sponsor (\$750 or  $8\frac{1}{3}\%$ /year, whichever is higher)
  - c. Clubs for a maximum of 10 meetings per semester (\$750/semester; \$1000 max)
  - d. Attend school board meeting and report back to staff; 80% of meetings (\$500 or  $5\frac{5}{9}\%$ , whichever is higher)
  - e. School Special Events; examples include decorating for events, chaperoning dances, Senior Sunrise, participating in Spirit Week, FAFSA night, etc. (\$200 or  $2\frac{2}{9}\%$ , whichever is higher)
  - f. School extra-curricular facilitator; the person in charge and running the event. (\$500 or  $5\frac{5}{9}\%$ , whichever is higher)
  - g. Athletic Events: Working to support the athletic event such as: selling tickets, score book, score board, chain gang, announcing the event, line judge, working concessions, etc. (\$200 or  $2\frac{2}{9}\%$ , whichever is higher)
  - h. Employee Attendance (0-3 Days - \$500 or  $5\frac{5}{9}\%$ , whichever is higher; Perfect Attendance - \$1,000 or  $11\frac{1}{9}\%$ , whichever is higher)
  - i. *Teacher Mentor Program*: mentor and mentee paid; log of meetings and topics discussed required; meet at least twice a month (\$500 or  $5\frac{5}{9}\%$ , whichever is higher)

- j. *Teacher In-service Meetings*: attend 80% of meetings; sign in sheet is the documentation needed (\$500 or  $5\frac{5}{9}\%$ , whichever is higher)
  - k. *Conferences, Workshops and/or Trainings*: complete a minimum of 10 hours of relevant trainings and/or workshops; includes travel time. Additional hours of trainings may increase by increments of 10. Documentation required. (Per increments of 10 hours: \$500 or  $5\frac{5}{9}\%$ , whichever is higher)
  - l. *College*: complete three college credits relevant to subject area. Documentation required. (\$1,000 or  $11\frac{1}{9}\%$ , whichever is higher)
  - m. *School Visit*: visit a local school and observe a teacher within content area. Write a brief summary about your observations. (\$500 or  $5\frac{5}{9}\%$ , whichever is higher)
  - n. *National Board Certification*: teacher enrolled in the National Board Certification process and meets all deadlines. (\$2,000 or  $22\frac{2}{9}\%$ , whichever is higher)
  - o. *Teacher Training @ In-service Meetings*: design and deliver a training for teachers during in-service meetings. Collect survey and turn in with 301 form. (\$250 or  $2\frac{7}{9}\%$  per presentation, whichever is higher)
  - p. *Student Teacher Supervisor*: teacher must host a student teacher for one semester. Agreement from the university must be provided. (\$1,500 or  $16\frac{2}{3}\%$ , whichever is higher)
4. **Contingency for Non-Availability** - It is the hope and desire of the staff that all of the 301 state-allocated money is distributed to staff each year; however, we recognize the responsibility and fiduciary duty of the Board to remain fiscally accountable to both the state and the community. If 301 funds designated for Section I: Teacher Performance are not fully used because of limited teacher participation, the remaining funds may be reassigned to compensate other staff members who take on those responsibilities. Teachers will always be given first opportunity to accept these duties; if no teacher is available, the role may then be offered to staff. This ensures school-sponsored events are properly supervised and operate smoothly. All assignments and payments will be approved by the administration on an as-needed basis. Only categories E and F under Section I: Teacher Performance are eligible for staff participation.
5. **Time Table for Payment**: 301 Funds will be dispersed as recommended by school administration and approved by the school board. However, it had been decided by staff that payments will be in December and May.
6. **Appeal Process for Teachers Denied Performance-based Pay**: The follow steps are to be followed
- a. Any faculty member may submit an individual appeal for 301 eligibility or proof of completion of category option(s) by completing the Individual Appeals Form (Exhibit B) and writing a letter to the school board requesting a formal appeal.
    - i. The letter will state the reason(s) as to why he/she should receive performance payments.

- ii. The letter will provide supporting details to justify his/her reason(s).
- b. The school board will review the letter(s) of appeal. The school board will then schedule and hold a meeting with the teacher(s) who have filed an appeal.
- c. No later than three (3) days after the meeting a letter will be written informing the teacher(s) of the final decision.

**V. Attachments**

Exhibit A – Opt Out Form

Exhibit B – Individual Appeals Form

# Valley Union High School District

## Exhibit A – Opt Out Form

---

301 Classroom Site Fund (CSF) Pay for Performance  
OPT-OUT Selection  
DUE TO SUPERINTENDENT ON OR BEFORE OCTOBER 31, 2025

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

My signature below indicates that I have elected to opt-out of participation in the district's 301/Classroom Site Fund (CSF) opportunity for the school year 2025-2026.

I understand that by opting out, I will not be eligible to receive 301/CSF Performance Pay for the Teacher Performance & Professional Development (I) portion of the plan. I further understand that this opt-out only pertains to the Performance & Professional Development (I) and not to Staff meetings or Staff Development held during contract time.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# Valley Union High School District

## Exhibit B – Individual Appeals Form

---

### APPEALS FORM (INDIVIDUAL)

Submitted to: Sarah Barrett, Human Resources

Submitted by: \_\_\_\_\_

Submitted on: \_\_\_\_\_

I am completing this form because:

- ☐ the six (6) hours of PLC participation could not be verified by my site administrator.
- ☐ 301 Eligibility.
- ☐ 301 Participation could not be verified by my site administration.

This form must be submitted for consideration to the Director of Employee Relations no later than the close of business day on Thursday, May 7, 2026. The form will be reviewed by Human Resources and will then determine if you qualify for payment of 301 funds for the 2025-2026. Both your signature and the superintendent's are required.

You may submit a statement and documentation with this form of eligibility and/or provide evidence that you completed the category options in question.

You will receive written notice of the decision of your appeal no later than Thursday, May 14, 2025. The decision of the Human Resources Department is final and there is no further appeal beyond the process described herein.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

-----  
Superintendent's recommendation and rationale:

\_\_\_\_\_ I recommend approval of this appeal.

\_\_\_\_\_ I recommend denial of this appeal.

\_\_\_\_\_  
Superintendent's Signature

\_\_\_\_\_  
Date

Rationale (may be provided here or attached):

**Valley Union High School  
Conference or Training Request**

**Basic Information**

Staff member requesting to attend: **Angie Terrell & Veronica Zamora**

Date of Request: **09/18/2025**

Agency/Event/Name of Conference: **2026 Senior Trip**

Date(s) of Conference/Event: **May 5-9, 2026**

Location: **Orange County, California** Date(s) & Time of Travel: **May 5-9, 2026**

Estimated Cost of Trip: *for all staff & students.* *Staff: \$2,177.94*

Transportation \_\_\_\_\_

School Vehicle Needed ☒ Yes ☐ No

Lodging \_\_\_\_\_

Gas/Visa Card ☒ Yes ☐ No

Meals \_\_\_\_\_

Gas Reimbursement ☐ Yes ☒ No

Registration Fee \_\_\_\_\_

Parking (beach) \_\_\_\_\_

Other \_\_\_\_\_

Total (staff only) \_\_\_\_\_

Reason for attending conference/event (attach program/agenda if available):

**2026 Senior Trip. The Senior Class voted on attending this trip. Attached is the tentative itinerary.**

**\*Attached is a memorandum of the trip.**

What are expected benefits from attending:

**2026 Senior bonding before graduation.**

Staff member acknowledges the expectation of sharing the information from the event/conference at a staff meeting/PD Day. Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

☐ Approve ☐ Deny

Principal/Superintendent Signature: \_\_\_\_\_

7/30/2025

# Travel Memorandum

## Senior Class of 2026 California Trip

**To:** Valley Union High School, School Board, Mrs. Elizabeth Hawkins, Superintendent

**From:** Angie Terrell, Senior Class Co-Sponsor

**Date:** 09/18/2025

**Subject:** 2026 Senior Trip to California – May 5–9, 2026

### Trip Overview

The Senior Class of 2026 will be traveling to celebrate their upcoming graduation! This trip will include several exciting activities, including theme parks, a beach day, and the official celebration.

### Travel Dates:

- **May 5** – Travel Day to , California
- **May 6** – Six Flags, Magic Mountain
- **May 7** – Beach Day
- **May 8** – Disneyland and California Adventures; attend Disneyland Grad Nite in the evening
- **May 9** – Travel Day back home

### Lodging

We will be staying at: Cambria Hotel

Located directly across the street from Disneyland, this will eliminate the need for extra driving and parking expenses during our stay.

students

estimate : 6 girls

12 boys

4 staff

20 total

7/30/2025



## Chaperones

The following school staff and approved chaperones will be accompanying the students:

- Veronica Zamora– Senior Class Sponsor
- Angie Terrell– Senior Class Co-Sponsor
- Steven Terrell– Male Chaperone
- Elizabeth Hawkins– Administrator

## Parent Participation

Parents are welcome to join the trip as additional chaperones or participants. However, any parent attending will be responsible for their **own travel, lodging, tickets, meals, and any other expenses.**

**Valley Union High School  
Requisition**

Vendor: Cambria Hotel      ☐ Needs PO#      Date: 9/11/2025  
 Address: 101 E. Katella Ave.      ☐ Quote Attached      Person: A. Terrell  
Anaheim, CA 92802      ☐ Reimbursement      Requesting: Senior Class  
 Contact:      ☒ Credit card      Department: Activities  
 Person: 714-520-3200      \* I'll make the purchase      Date Needed:

Quantity	Product ID#	Description	Unit Cost	Total Price
1		Teacher Room (king)		725.98
1		Teacher Room (king)		725.98
1		Girls Room		837.77
2		Boys Room	837.77	1675.54
1		Admin. Room (king)		725.98
4		Parking 4 days	32-	128-

Justification for purchase:

Senior Trip Hotel Rooms.

Tax	711.81 + 10 (parking)
Shipping	
Total	\$5541.06

\* Veronica & I can purchase through the website

☐ Approved      ☐ Denied

\_\_\_\_\_  
Principal Signature & Date

Comments:

Reason for Appeal:

☐ Approved      ☐ Denied

\_\_\_\_\_  
Principal Signature & Date


Office use


Purchase Order #:

Paid Stamp & Date

G/L Account:

July 24, 2025

 You found the lowest rate for this room, saving \$1,200. [We guarantee it!](#)

 Reservation held for: 12:06 minutes



## Cambria Hotel & Suites Anaheim Resort Area

101 E. Katella Avenue, Anaheim, CA, 92802, US  
Tel: (714) 520-3200

 Mobile Check-In  Free WiFi

★ 4.0/5 Good (2,920)


### Dates

 [Edit](#)


Check-In		Check-Out
<b>May 5</b>	4 NIGHTS >	<b>May 9</b>
Tue, 4:00 PM		Sat, 11:00 AM

### Rooms (6)


[+ Add another room](#)

2 Queen Beds, Breakfast Included   
No Smoking • 2 adults


18% OFF  
~~\$222~~ **\$182** USD  
[Fees included](#) [Avg/night](#)

2 Queen Beds, Breakfast Included   
No Smoking • 2 adults

18% OFF  
~~\$222~~ **\$182** USD  
[Fees included](#) [Avg/night](#)

2 Queen Beds, Breakfast Included   
No Smoking • 2 adults

18% OFF  
~~\$222~~ **\$182** USD  
[Fees included](#) [Avg/night](#)

2 Queen Beds, 1 Bedroom Suite, Breakfast Included   
No Smoking • 1 adult

19% OFF  
~~\$257~~ **\$209** USD  
[Fees included](#) [Avg/night](#)

2 Queen Beds, 1 Bedroom Suite, Breakfast Included   
No Smoking • 1 adult

19% OFF  
~~\$257~~ **\$209** USD

Fees included   Avg/night

2 Queen Beds, 1 Bedroom Suite, Breakfast Included  
No Smoking • 1 adult



19% OFF

~~\$257~~ **\$209** USD

Fees included   Avg/night

## Summary of charges

### Room 1

\$158.16 x 4 nights	\$632.62
Resort Fee: \$23.34 x 4 Nights:	\$93.36

### Room 2

\$158.16 x 4 nights	\$632.62
Resort Fee: \$23.34 x 4 Nights:	\$93.36

### Room 3

\$158.16 x 4 nights	\$632.62
Resort Fee: \$23.34 x 4 Nights:	\$93.36

### Room 4

\$186.10 x 4 nights	\$744.41
Resort Fee: \$23.34 x 4 Nights:	\$93.36

### Room 5


\$186.10 x 4 nights	\$744.41
Resort Fee: \$23.34 x 4 Nights:	\$93.36

### Room 6

\$186.10 x 4 nights	\$744.41
Resort Fee: \$23.34 x 4 Nights:	\$93.36

<u>Estimated taxes</u>	\$711.81
------------------------	----------

<b>Total (USD)</b>	<b>\$5,403.06</b>
--------------------	-------------------

 You've saved \$1,230!

No cancellations, changes, or refunds.

## Rate & policies

### Rate

Pay Now and Save (Member)

### Resort Fee

(\$23.34 per room, per night)

Includes: Fitness Center, Local Calls, In Room Coffee, Outdoor Pool and Splash Park Access, Daily Breakfast Buffet.

### Pet policy

Only service animals are permitted, free of charge.

### Hotel alerts

Pool Maintenance Scheduled Between Sunday, March 1, 2026 Through Friday, March 6, 2026. Pool, Water Slides, And Splash Areas Will Be Unavailable During This Time.If you will be parking a vehicle, parking is 32.00 USD plus tax per night, contact hotel sales if you will be parking an oversized vehicle or require bus parking, additional charges apply. Full hot buffet breakfast served daily. Wristbands for the waterpark will be given at check in based on room occupancy. Check in time is 4:00PM; Check out time is 11:00AM. Early check in and late check out requests are subject to a fee and based on availability. Cash deposits, credit card authorization forms, prepaid and/or temp credit cards are not accepted. Incidental hold of 200.00 USD per stay for all reservations.

EXHIBIT

EXHIBIT

COMMUNITY USE OF  
SCHOOL FACILITIES

## REQUEST FOR USE OF SCHOOL FACILITIES

Request for use of Tennis Courts  
(School Facility)Date of use 10/26/25Starting time 07:00 am Ending time 04:00 pmRequest made by Elfrida Fire District  
(Sponsoring Group or Organization)Responsible party name Elfrida Fire DistrictAddress 10293 N Central Hwy Phone number 520-642-3749Purpose of use Fundraiser - Pickleball TournamentAdmission charge: ☒ Yes ☐ No

Request approved \_\_\_\_\_ Fee \_\_\_\_\_

The undersigned user of school facilities hereby agrees to:

- Observe the rules and regulations for the use of school facilities as established by the District.
- Assume full responsibility for loss or damage to District property resulting from such use.
- Assume full responsibility for personal injury sustained by any person as a result of such use and waive all District liability.
- Pay the usual and customary fee for such use.
- Furnish proof of liability insurance for the use or lease of school property, pursuant to A.R.S. 15-1105.

Signature of responsible party 

**INTERGOVERNMENTAL AGREEMENT**  
**RENEWAL CONTRACT**  
**2025-2026**

**Valley Union High School** and St. David Unified School District #21 hereby renew their agreement for providing direct services to students who qualify for special education and who attend schools of Valley Union High School and St. David Unified School District, recorded on October 7, 2005 by the Cochise County Recorder, fee number 051038414, and originally executed for the 2005-2006 fiscal year. This renewal shall be for an additional year to begin on July 1, 2025 and end on June 30, 2026. All terms and conditions of the original agreement are to remain in effect during the renewal period except as follows:

- 1) The attached Exhibit "A" supersedes and replaces the prior Exhibit "A."
- 2) The following terms will be added to the Agreement:
  13. **Nondiscrimination.** The parties agree to comply with all provisions of applicable federal, state, and local laws, ordinances, and regulations relating to non-discrimination, equal employment opportunity, and the Americans with Disabilities Act. The parties further agree to comply with Arizona Governor's Executive Order 2009-09 dated October 20, 2009 to the extent applicable, if any, to this Agreement.
  14. **E-Verify.** The parties warrant their compliance with all federal and state immigration laws (A.R.S. 41-4401 and 23-214) and regulations related to their employees and warrant verification of employment eligibility through #-Verify and that a breach of this warranty shall be deemed a material breach of this Agreement subjecting this agreement to termination.
  15. **Fingerprint Requirement.** The parties shall comply with A.R.S. 15-512, where applicable.


The rest and remainder of the Agreement shall not be affected by these changes.

**Valley Union High School**

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Recipient Administrator

**St. David Unified School District #21**

  
Coordinator/Fiscal Agent Administrator

**Exhibit "A"**

**2025-2026 REQUESTED SERVICES**  
BASED ON 36 WEEKS PER SCHOOL YEAR

SCHOOL: Valley Union High School

SERVICE	COST PER DAY/HOUR	TIME REQUESTED	TOTAL COST
PSYCHOLOGICAL	600.00	.10	10,800.00
SPEECH/LANGUAGE	500.00	½ day weekly	9,000.00
COUNSELING	400.00	1/3 day weekly or as needed	5,100.00
OT/PT/MISC. SERVICE Hearing/Vision Screens	OT/PT/Misc. Hearing/Vision Screens	As Needed	7,000.00
MONITORING/IGA MANAGEMENT	FTE		5,000.00

TOTAL COST 2025-2026 SCHOOL YEAR	36,900.00
ADD 5% ADMINISTRATIVE COSTS	1,845.00
ASSESSMENT	38,745.00
*IDEA Entitlement grant must be written by each school individually for 2018-2019 school year.	