

District name Fowler Elementary School District

County Maricopa

CTDS number 070445000



Annual Financial Report

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2026

Signature/Date

Signature/Date

District website link of posted AFR <https://www.fesd.org/business-services>

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/14/2026 contain(s) the data for the annual financial report described above.
Date

Superintendent signature

Dr. Michael Halpert
Superintendent (typed name)

Gary R. Holland, MBA, SFO, CFE
District contact employee

Business Manager signature

Gary R. Holland, MBA, SFO, CFE
Business Manager (typed name)

(623)-707-4522
Telephone number

gholland@fesd.org
Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	\$ <u>28,182,446</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>2,589,518</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,668,597</u>

District name Fowler Elementary School District

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110	Property taxes
1140	Penalties and interest on taxes
1200	Revenue from local governmental units other than districts
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
1600	Food Service
1750	Revenue from enterprise and student activities
1755	Revenue from fees paid on a student's behalf with grant monies
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, 1990	

Total Local Revenues (lines 2-29)

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify)	

Total County Revenues (lines 31-33)

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify)	

Total State Revenues (lines 35-39)

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 41-48)

Total fund revenue (lines 30, 34, 40, and 49)

5000 Other Financing Sources

5100	Issuance of bonds
5200	Fund transfers-in
5300	Proceeds from the disposal of real or personal property
5400	Capital contributions
5500	Lease proceeds
5600	Other long-term debt proceeds
5700	Unusual or infrequent items
Other (specify)	

Total Other Financing Sources (lines 51-58)

Total funds available (lines 1, 50, and 59)

Total expenditures

6900 Other Financing Uses

6910, 6930	Transfers-out
6940	Payment to escrow agent for defeasance of debt
6950	Unusual or infrequent items
Other (specify)	

Total Other Financing Uses (lines 62-65)

Total expenditures and other financing uses (lines 61 plus 66)

Ending fund balance (line 60 minus line 67) (3)

County Maricopa

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
14,280,650	7,364,880	108,436	5,862,545	238,290	

2.	11,128,567	578,102	2	3,611,884	(1)	2.
3.	0				0	3.
4.	0	0		0	0	4.
5.	233,871	17,781	0	73,751	0	5.
6.	0	0		0	13,092	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.	50,950	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.	0	0		0	0	18.
19.	688,495	218,676	3,992	0	228,692	386,143
20.	0	0			0	92,571
21.	0	0			0	9,385
22.	0	0			0	0
23.	0	0			0	20,588
24.	0	0			0	2,322
25.	0	0			0	18,472
26.	0	0			0	30,458
27.	0	0			0	0
28.	0	0			0	0
29.	3,396	0	0	730	0	3,363,317
30.	12,105,279	814,559	3,994	730	3,914,327	3,936,347

31.	0	0				0	31.
32.	0	0				0	32.
33.	0	0				0	33.
34.	0	0				0	34.

35.	493,710	0				0	35.
36.	16,798,424	1,245,993				0	36.
37.	565,882	0				0	37.
38.						4,140,327	38.
39.	0	0			0	1	39.
40.	17,858,016	1,245,993			0	4,140,328	40.

41.	0					0	41.
42.	0					234,399	42.
43.						0	43.
44.						6,697,657	44.
45.	0					2,130,192	45.
46.	0					0	46.
47.	0					527,100	47.
48.	0				0	(1)	48.
49.	0				0	9,589,347	49.

50.	29,963,295	2,060,552	3,994	730	3,914,327	17,666,022	50.
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51.				5,978,350	(700)	0	51.
52.	0	0	0	0	0	546,023	52.
53.	0	0	0	0	0	0	53.
54.	0	0	0	0	0	0	54.
55.	0	0	0	0	0	0	55.
56.	0	0	0	0	0	0	56.
57.	0	0	0	0	0	0	57.
58.	0	0	0	0	0	0	58.
59.	0	0	0	5,978,350	(700)	546,023	59.

60.	44,243,945	9,425,432	112,430	11,841,625	4,151,917	18,212,045	60.
61.	28,182,446	1,668,597	0	3,463,348	3,428,250	16,549,918	61.

62.	0	0	0	0	0	546,023	62.
63.	0	0	0	0	0	0	63.
64.	0	0	0	0	0	0	64.
65.	0	0	0	0	0	0	65.
66.	0	0	0	0	0	546,023	66.

67.	28,182,446	1,668,597	0	3,463,348	3,428,250	17,095,941	67.
68.	16,061,499	7,756,835	112,430	8,378,277	723,667		68.

CTDS number 070445000

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 0 at 6/30/26.

(4) Debt Service fund, interest expenditures amount: 423,250

District name		Fowler Elementary School District				County Maricopa		CTDS Number		070445000	
Maintenance and Operation Fund (001)—Expenditures											
Expenditures			Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ decrease in actual
								Budget	Actual	Prior year actual	
100 Regular education											
1000 Instruction	1.		7,958,003	2,314,440	346,842	65,405	0	15,794,384	10,684,690	11,324,717	-5.7%
2000 Support services											
2100 Students	2.		646,978	224,844	38,071	8,262	0	1,564,102	918,155	1,076,400	-14.7%
2200 Instructional staff	3.		435,475	190,109	10,686	2,135	6,160	1,174,749	644,565	834,540	-22.8%
2300 General administration	4.		627,523	262,148	578,866	6,488	18,683	1,998,608	1,493,708	1,533,012	-2.6%
2400 School administration	5.		1,250,940	417,198	47,975	2,431	378	1,946,340	1,718,922	1,705,938	0.8%
2500 Central services	6.		801,745	376,675	678,790	34,926	3,264	2,111,807	1,895,400	1,746,525	8.5%
2600 Operation & maintenance of plant	7.		1,070,270	393,625	749,357	817,139	3,938	4,369,231	3,034,329	3,185,761	-4.8%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		5,370	1,114	0	0	0	0	6,484	9,680	-33.0%
610 School-sponsored cocurricular activities	10.		0	0	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	11.		0	0	0	0	450	450	450	450	0.0%
630 Other instructional programs	12.		0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.		169,624	59,685	0	0	0	224,579	229,309	243,241	-5.7%
Subtotal (lines 1-13)	14.		12,965,928	4,239,838	2,450,587	936,786	32,873	29,184,250	20,626,012	21,660,264	-4.8%
200 and 300 Special education											
1000 Instruction	15.		1,985,349	630,093	1,045,385	985	0	4,511,706	3,661,812	3,402,511	7.6%
2000 Support services											
2100 Students	16.		440,002	168,983	1,515,156	2,979	800	2,675,468	2,127,920	1,267,122	67.9%
2200 Instructional staff	17.		1,500	262	136	2,159	0	2,238	4,057	390	940.3%
2300 General administration	18.		0	0	0	0	0	0	0	0	0.0%
2400 School administration	19.		0	0	0	0	0	112	0	0	0.0%
2500 Central services	20.		0	0	17	0	0	17	17	0	--
2600 Operation & maintenance of plant	21.		0	0	0	0	0	0	0	0	0.0%
2900 Other	22.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.		0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.		2,426,851	799,338	2,560,694	6,123	800	7,189,541	5,793,806	4,670,023	24.1%
400 Pupil transportation											
25.			860,573	281,271	87,307	234,837	3,266	1,652,369	1,467,254	1,323,228	10.9%
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.		0	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs											
1000 Instruction	27.		0	0	0	0	0		0	0	0.0%
2000-3000 Support serv. & oper. of noninstructional serv.	28.		0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.		0	0	0	0	0	0	0	0	0.0%
540 Joint career and technical education and vocational education center											
30.			0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program											
31.			229,894	65,480	0	0	0	295,374	295,374	289,582	2.0%
Total expenditures (lines 14, 24-26, 29-31)											
32.			16,483,246	5,385,927	5,098,588	1,177,746	36,939	39,321,534	28,182,446	27,943,097	0.9%
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)								1,000,000			

Classroom Site Fund—Revenues, expenditures, and fund balances														
		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures			% Increase/ decrease in actual	Ending fund balance
										Budget	Actual	Prior year actual		
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		3,328,640											
Interest income and other revenues	2.		219,694											
Total revenues (lines 1 and 2)	3.		3,548,334											
Expenditures														
1000 Instruction	4.			1,662,099	356,133	0	74,236	195	0	4,894,472	2,092,663	2,053,343	1.9%	
2100 Support services - students	5.			68,707	15,956	0	869	0	0	41,135	85,532	103,486	-17.3%	
2200 Support services - instructional staff	6.			174,366	48,638	6,047	0		0	354,261	229,051	154,235	48.5%	
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.			54,572	13,079	0				19,687	67,651	60,469	11.9%	
4000 Facilities acquisition and construction	10.							0		0	0	0	0.0%	
5000 Debt service	11.								114,621	115,000	114,621	0	--	
Total expenditures (lines 4-11)	12.			1,959,744	433,806	6,047	75,105	195	114,621	5,424,555	2,589,518	2,371,535	9.2%	
Total Classroom Site Fund	13.	4,889,482	3,548,334	1,959,744	433,806	6,047	75,105	195	114,621	7,424,555	2,589,518	2,371,535	9.2%	5,848,298

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)	2,000,000
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Unrestricted Capital Outlay (610) Fund—Expenditures

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals			% Increase/ decrease in actual
									Budget	Actual	Prior year actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	500,000	-100.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	699,717		14,764			0	3,718,916	714,481	1,877,306	-61.9%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	15,828	89,737	5,852			0	1,604,431	111,417	172,186	-35.3%
2300, 2400, 2500, 2900 Administration	4.	0		271,109	27,521		0	0	328,500	298,630	140,458	112.6%
2600 Operation & maintenance of plant	5.	0		17,963	76,108			0	311,607	94,071	52,728	78.4%
2700 Student transportation	6.	0		1,140	38,690			0	150,679	39,830	7,145	457.5%
3000 Operation of noninstructional services	7.	0		11,182	64,439			0	62,737	75,621	27,409	175.9%
4000 Facilities acquisition and construction	8.	0		0	0			229,311	684,778	229,311	526,015	-56.4%
5000 Debt service	9.					105,236	0		63,784	105,236	30,813	241.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	715,545	391,131	227,374	105,236	0	229,311	9,425,432	1,668,597	2,834,060	-41.1%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10)	2,500,000
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(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
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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.	9,425,432	1,668,598	6,020,000	3,463,348	0	0	108,436	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.	584,778	229,311	5,000,000	3,460,010	0	0	108,436	0	4.
6655 Short-term noninstructional software subscription	5.	422,886	391,131	0	0	0	0	0	0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	5,407,359	0	0	0	0	0	0	0	7.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	353,663	157,636	0	0	0	0	0	0	8.
6734, 6735, 6736 and 6741 Vehicles	9.	42,283	42,283	0	0	0	0	0	0	9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	50,679	27,456	1,000,000	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	63,784	105,236	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	20,000	0	0	0	0	0	12.
Total (lines 2-12)	13.	6,925,432	953,053	6,020,000	3,460,010	0	0	108,436	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	1,977,873	229,311	5,000,000	3,460,010			108,436	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	4,947,559	723,741	1,020,000	0	0	0	0	0	16.
Total (lines 14-16)	17.	6,925,432	953,052	6,020,000	3,460,010	0	0	108,436	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot
2. Land acquisition costs

\$	0
\$	0

Capital assets as of June 30, 2026	
Land and improvements	15,410,870
Buildings and improvements	88,063,313
Furniture, equipment, vehicles, and technology	9,976,537
Construction in progress	1,256,512
Total	114,707,231

1.
2.
3.
4.
5.

District name Fowler Elementary School District

County Maricopa

CTDS number 070445000

Federal and State Projects

Federal projects

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

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.	(25,444)	1,678,467	(116,844)	2,876,069	1,786,827	(250,648)	Special revenue	1.
2.	(7,462)	189,583	(12,432)	590,031	242,473	(72,784)	Special revenue	2.
3.	(216,664)	518,811	(38,060)	755,650	540,554	(276,467)	Special revenue	3.
4.	0	0	0	0	0	0	Special revenue	4.
5.	(4,499)	51,572	(4,051)	197,880	126,803	(83,781)	Special revenue	5.
6.	0	0	0	0	0	0	Special revenue	6.
7.	0	0	0	0	0	0	Special revenue	7.
8.	(3,513)	723,597	(54,582)	923,436	852,002	(186,500)	Special revenue	8.
9.	0	0	0	0	0	0	Special revenue	9.
10.	0	0	0	0	0	0	Special revenue	10.
11.	0	0	0	0	0	0	Special revenue	11.
12.	0	0	0	0	0	0	Special revenue	12.
13.	0	0	0	0	0	0	Special revenue	13.
14.	1,066,890	234,399	0	280,000	96,633	1,204,656	General	14.
15.	0	0	0	0	0	0	Special revenue	15.
16.	0	0	0	0	0	0	Special revenue	16.
17.	193,100	339,875	0	193,100	103,116	429,859	General	17.
18.	0	0	0	0	0	0	Special revenue	18.
19.	0	2,130,191	0	2,203,187	2,134,334	(4,143)	Special revenue	19.
20.	0	0	0	0	0	0	Capital projects	20.
21.	1,002,408	5,866,495	(225,969)	8,019,353	5,882,742	760,192		21.
22.	0	0	0		0	0		22.
23.	0	0	0	0	0	0	Special revenue	23.
24.	0	0	0	0	0	0	Special revenue	24.
25.	0	0	0	0	0	0	Special revenue	25.
26.	0	0	0	0	0	0	Special revenue	26.
27.	0	0	0	0	0	0	Special revenue	27.
28.	0	0	0	0	0	0	Special revenue	28.
29.	0	0	0	0	0	0	Special revenue	29.
30.	0	0	0	0	0	0	Special revenue	30.
31.	0	0	0	0	0	0	Special revenue	31.
32.	1,317,647	531,244	0	1,729,989	505,062	1,343,829	Special revenue	32.
33.	1,317,647	531,244	0	1,729,989	505,062	1,343,829		33.
34.	2,320,055	6,397,739	(225,969)	9,749,342	6,387,804	2,104,021		34.

(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 financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	116,844
0	12,432
0	38,060
0	0
0	4,051
0	0
0	0
0	54,582
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)
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0

District name Fowler Elementary School District

County Maricopa

Other funds		Beginning fund balance	Revenues	Net other financing sources and uses including transfers and unusual or infrequent items.	Expenditures		Ending fund balance	
		Actual	Actual	Actual	Budget	Actual	Actual	
		1.	2.	3.	4.	5.	6.	
020 Instructional Improvement	1.	469,193	280,444		264,678	30,709	718,928	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	161,504	2,248	0	161,504	0	163,752	5.
515 Civic Center	6.	88,724	24,365	0	88,724	840	112,249	6.
520 Community School	7.	(1,994)	13,092	0	7,072	1,618	9,480	7.
525 Auxiliary Operations	8.	5,246	9,830	0	8,260	4,989	10,087	8.
526 Extracurricular Activities Fees Tax Credit	9.	151,427	20,588	0	151,427	29,857	142,158	9.
530 Gifts and Donations	10.	47,830	45,984	0	108,530	25,753	68,061	10.
535 Career & Technical Education Projects	11.	24,587	0	0	0	0	24,587	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	187,406	0	0	187,406	0	187,406	14.
555 Textbooks	15.	45,082	341	0	45,082	0	45,423	15.
565 Litigation Recovery	16.	30,551	268	0	30,551	0	30,819	16.
570 Indirect Costs	17.	549,200	57,805	546,023	500,000	422,057	730,971	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	83	0	0	83	0	83	20.
590 Grants and Gifts to Teachers	21.	40,847	2,440	0	36,044	2,308	40,979	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	0	0	0	0	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	0	0	0	0	0	0	28.
686 Emergency Deficiencies Correction	29.	51,875	1,910	0	51,875	0	53,785	29.
691 Building Renewal Grant	30.	1,495	55	0	1,495	0	1,550	30.
695 New School Facilities	31.	0	0		0	0	0	31.
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	202,904	37,485		200,979	44,757	195,632	35.
855 Employee Insurance Program Withholdings	36.	450,049	3,305,548	0	4,337,657	3,719,292	36,305	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.
900-949 Enterprise Funds	38.	0	0	0	0	0	0	38.
Internal Service Funds 950-989	39.	0	0	0	0	0	0	39.
		1.	2.	3.	4.	5.	6.	1.
955 Intergovernmental Agreements	2.	13,464	0	0	13,464	0	13,464	2.
		3.	0	0	0	0	0	3.
951	4.	201,879	36,924	0	192,668	1,136	237,667	4.

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

CTDS number 070445000

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	84,678	0
Class size reduction	90,000	30,709
Dropout prevention programs	0	0
Instructional improvement programs	90,000	0
Total expenditures (lines 1-4)	264,678	30,709
Total expenditures from accounting data		30,709

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 and unusual or infrequent items 5000	Other financing uses including transfers-out and unusual or infrequent items 6900
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
28.	28.
29.	29.
30.	30.
31.	31.
32.	32.
33.	33.
34.	34.
35.	35.
36.	36.
37.	37.
38.	38.
39.	39.
1.	1.
2.	2.
3.	3.
4.	4.

District name Fowler Elementary School District

A. Bonds and short-term debt			
1. Bonds outstanding, July 1, 2025	8,465,000	1.	
2. Bonds issued during FY 2026	5,770,000	2.	
3. Bonds retired during FY 2026	(3,005,000)	3.	
4. Bonds outstanding, June 30, 2026	11,230,000	4.	
5. Short-term debt outstanding, July 1, 2025	0	5.	
6. Short-term debt outstanding, June 30, 2026	0	6.	

B. District assessed valuation and other district information			
1. FY 2026 Assessed valuations and tax rates			
a. Primary	533,584,960.0000	Tax rate	1.6455
b. Secondary	533,584,960.0000	Tax rate	1.4360
2. Number of schools	7		
3. Actual days in session	180		
4. Area of school district (square miles)	12		
(Report this WHETHER OR NOT district changed boundaries in FY 2026)			

C. County approved liabilities incurred in excess of district budget (A.R.S. §15-907)			
1. Destruction or damage	0	Unrestricted Capital Outlay	0
2. Excessive/unexpected legal expenses	0		0
3. Mitigation or removal of health or safety hazard	0		0

D. Current expenditures by category		
1. Classroom instruction excl. supplies (function 1000, except line 2 amount)	18,535,749	
2. Classroom supplies (function 1000, object code 6600)	1,069,573	
3. Administration (functions 2300, 2400, 2500, & 2900)	5,798,694	
4. Support services—students (function 2100)	4,139,128	
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)		9,749,173
6. Total current expenditures	39,292,317	
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	3,761,292	
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	35,531,025	

E. Other long-term debt		
1. Other principal (object 6832)	159,012	
2. Other interest (object 6842)	0	
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	60,845	
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)	Yes	

County Maricopa

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, 2026	
1. Sinking funds	0
2. Bond funds	8,378,277
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 2026	60,761
2. Average salary of all teachers employed in FY 2025	60,996
3. Increase in average teacher salary from prior year	(235)
4. Percentage increase	-0.4%

Comments on average salary calculation (optional):

In FY25/26, the district had to outsource the special education services thereby lowering teacher salary expenses. This shift in overhead expenses explains why the district average teacher salary information is lower in FY25/26.

J. Certified staff salaries and FTE (funds 001-799 excluding 575)	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	242,254	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	10,482,481	192.10
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	2,965,510	60.57
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	7,516,971	131.53
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	933,363	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	256,019	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	621,852	
6. Other certified staff (all functions, object codes 6140-6149)	3,160,661	

7. In FY 2026, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:	
a. Increasing base salary by granting years of experience on its salary schedule? (yes or no)	Yes
b. Making payments in addition to their base salary? (yes or no)	No

8. Total certified salary payments from accounting data	15,696,629
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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)

Grade													
K	1	2	3	4	5	6	7	8	9	10	11	12	Total
0	0	0	0	0	0	3	2	3	0	0	0	0	8
0	0	0	0	0	1	1	1	2	0	0	0	0	5
0	0	0	1	0	5	5	1	4	0	0	0	0	16
0	0	0	1	0	6	9	4	9	0	0	0	0	29

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
7,079,748	5,636,712
1,540	2,946
0	0
108,253	154,147
0	0
0	0
0	0
0	0
7,189,541	5,793,805

- 10. IEP required pupil transportation costs
coded within program 400

375,071	307,786
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C. Maintenance and Operation expenditures for
gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	2,946
9-12	\$	0
Total	\$	2,946

D. Expenditures for audit services

- 1. Nonfederal audit expenditures - M&O fund
- 2. Federal audit expenditures - all funds

Budget	Actual
41,000	40,700
3,500	3,500

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

Actual expenditures made in FY 2026

\$	0
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F. Tuition

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

Tuition expenditures
141,818
0
749,174
0
20,563
911,555

- 7. Total capital tuition expenditures included in lines above

0

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

G. Special Education Current Expenditures from All Funds

- 1. Current expenditures for public elementary-secondary special education programs (Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)
- 2. Instructional expenditures for public elementary-secondary special education programs (Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)
- 3. Student support services expenditures for public elementary-secondary special education programs (Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 4. Instructional staff support services expenditures for public elementary-secondary special education programs (Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 5. Student Transportation support services expenditures for public elementary-secondary special education programs (Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)

Amount
6,781,527
4,237,374
2,523,174
19,634
388,699

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

		Programs 100-630									Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6886, 6890	
Funds 001-799 (excluding 575)												
1000 Instruction	1.	13,100,050	3,719,486	1,856,180	1,069,573	97,807	450			1,400	0	19,844,946
2000 Support services												
2100 Students	2.	1,583,712	565,316	1,871,912	112,388	0	800			5,000	0	4,139,128
2200 Instructional staff	3.	988,914	333,462	169,380	158,374	11,507	6,160			0	0	1,667,797
2300 General administration	4.	627,523	262,148	578,866	12,525	902	18,683	0		0	0	1,500,647
2400 School administration	5.	1,253,690	417,745	47,975	2,431	1,741	378			0	0	1,723,960
2500, 2900 Central services, other	6.	982,883	456,165	817,169	315,499	24,878	5,013		0	0	0	2,601,607
2600 Operation and maintenance of plant	7.	1,070,270	393,625	909,741	835,102	76,108	3,938			0	0	3,288,784
2700 Student transportation	8.	978,036	306,047	87,307	241,682	38,690	0			35,998		1,687,760
3000 Operation of noninstructional services												
3100 Food service operations	9.	1,175,692	347,341	16,233	1,676,211	89,240	15,658			0	0	3,320,375
3200 Enterprise operations	10.	0	0	0	0	0	0			0	0	0
3300 Community services operations	11.										2,407,657	2,407,657
3400 Bookstore operations	12.	0	0	0	0	0	0			0	0	0
Total (lines 1-12)	13.	21,760,770	6,801,335	6,354,763	4,423,785	340,873	51,080	0	0	42,398	2,407,657	42,182,661
From federal funds	14.	2,902,153	879,239	1,123,581	2,038,947	103,498	17,407	0	0	0	2,109,737	9,174,562
From state and local sources	15.	18,858,617	5,922,096	5,231,182	2,384,838	237,375	33,673	0	0	42,398	297,920	33,008,099
4000 Facilities acquisition and construction	16.	0	0	3,696,602	0	0	0			0	0	3,696,602
5000 Debt service	17.							3,224,857	423,250		0	3,648,107

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)	10,376,175	207,256	372,826	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	1,197,807	34,998	524,681	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	10,000	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	800	0	2,575	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	193,876	6.
7. Number of FTE-certified teachers	193	7.
8. Number of FTE-contract teachers	12	8.

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

1. 6410-6411 Utility services	138,556	1.
2. 6620-6629 Energy	585,852	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	37,243	1.
2. ESEA Title IV - 21st Century Community Learning Centers	481,568	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	99,766	2,307,891	2,407,657	3.
4. Function 3300-Community Service Operations (program 900)	99,766			4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-42 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	3,696,602	5.

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

1. 6340 Technical services	119,417	1.
2. 6432 Technology-related repairs and maintenance	60,711	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	212,605	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	659,200	5.
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	495,952	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	99,066	7.
8. Subtotal (lines 1-7)	1,646,951	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	4,154	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	114,621	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	60,845	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, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	283,304	1.
2. Function 2220 Library/media services	17,499	2.

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

1. Object 664X, functions 1000 and 2220	942,979	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	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	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 and 6742 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 2025 expenditures and other financing uses	FY 2026 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	1,634,421	1,634,421		
2. Elementary and secondary school emergency relief funds (ESSER II)	6,728,291	5,382,019	0	
3. Elementary and secondary school emergency relief funds (ESSER III)	15,229,612	15,170,944	0	58,668
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	1,709,693	1,709,693		
6. Other COVID-19 federal relief funds	1,120,745	1,045,856	0	74,889
7. Total	26,422,762	24,942,933	0	133,557

Total FY 2026 expenditures + other financing uses 0

Food Service

Beginning fund balance (1)

Revenues

1500 Investment income
1600 Food service
Other local Miscellaneous 1990
3200 Restricted revenue received from State
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)

	Fund 510	
	Actual	
1.	1,617,542	1.

A. Number of operating months

12

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
413,082	490,241	3,758	9,627
7,008	8,389	0	0
9	5,816	0	0
0	0	0	0
0	0	0	0
0	0	0	0

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

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
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	0.00	0.00	
0.00	0.00	0.00	1.85
0.00	0.00	0.00	2.85
0.00	0.00	0.00	0.00

D. Special milk program

Charge to children per ½ pint milk unit
Number of ½ pint milk units served to children

\$0.00
0

For comparison only - prior year 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

Breakfasts	Suppers	A la carte	Snacks
455,628.00	525,167.00	0.00	12,725.00
8,821.00	8,215.00	0.00	0.00
0.00	7,143.00	2,959.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

Expenditures

6150 Classified salaries
6200 Employee benefits
6400 Purchased property services
6570 Food service management
6591 Services purchased from other AZ districts
6610 General supplies (nonfood items)
6620 Energy
6631 USDA Commodities (excluding freight)
6632 USDA Commodities (freight only)
6633 Other food
6634 Storage costs for USDA Commodities
6700 Property (excluding 6731-42)
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
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing \$10,000 or more
6832 and 6842 Other principal and interest
Other expenditures N/A
Total expenditures (lines 11-27)
6910 Indirect costs transfers-out
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)
Total expenditures & other uses (lines 28-30)
Ending fund balance (line 10 minus line 31) (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 528

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
11.	1,170,322	5,370	0
12.	346,227	1,114	0
13.	49,510	528	0
14.	0	0	
15.	0	0	
16.	149,379	0	0
17.	0	0	
18.	198,233		
19.	22,676		
20.	1,290,828		
21.	0		
22.			0
23.	2,661		0
24.	22,140		64,439
25.	0		0
26.	0		0
27.	37,304	0	11,182
28.	4,200,000	3,289,280	7,012
29.	320,054		
30.	0		
31.	3,609,334		
32.	1,888,830		

E. Detail of food service management company expenditures

Classified salaries 0
Employee benefits 0
Supplies and materials (nonfood) 0
Food 0
Management fee 0
Other 0
Total (must equal total of amounts on line 14 above) 0

(1) Includes food service fund revolving account cash balance of \$0 at 7/1/25 or \$0 at 6/30/26, as applicable.

Rev. 8/26 Arizona Department of Education and Auditor General							
Ms. Francisca Montoya 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				29,184,250	20,626,012		
Special Education				7,189,541	5,793,806		
Pupil Transportation				1,652,369	1,467,254		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				295,374	295,374		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	14,280,650	29,963,295	0	39,321,534	28,182,446	16,061,499	General
Classroom Site Funds	4,889,482	3,548,334		7,424,555	2,589,318	5,848,298	Special revenue
Unrestricted Capital Outlay	7,364,880	2,060,552	0	9,425,432	1,668,597	7,756,835	General
Adjacent Ways	108,436	3,994	0	108,436	0	112,430	Capital projects
Federal projects	1,002,408	5,866,495	(225,969)	8,019,353	5,882,742	760,192	
State projects	1,317,647	531,244	0	1,729,989	505,062	1,343,829	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	469,193	280,444		264,678	30,709	718,928	Special revenue
Bond Building	5,862,545	730	5,978,350	6,020,000	3,463,348	8,378,277	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	0	0	0	0	0	0	Capital projects
New School Facilities	0	0		0	0	0	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	161,504	2,248	0	161,504	0	163,752	General
Food Service	1,617,542	3,880,622	(320,054)	4,200,000	3,289,280	1,888,830	Special revenue
Civic Center	88,724	24,365	0	88,724	840	112,249	Special revenue
Community School	(1,994)	13,092	0	7,072	1,618	9,480	Special revenue
Auxiliary Operations	5,246	9,830	0	8,260	4,989	10,087	General
Extracurricular Activities Fees	151,427	20,588	0	151,427	29,857	142,158	Special revenue
Gifts and Donations	47,830	45,984	0	108,530	25,753	68,061	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	24,587	0	0	0	0	24,587	General
Fingerprint	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	187,406	0	0	187,406	0	187,406	General
Textbooks	45,082	341	0	45,082	0	45,423	Special revenue
Litigation Recovery	30,551	268	0	30,551	0	30,819	General
Indirect Costs	549,200	57,805	546,023	500,000	422,057	730,971	General
Unemployment Insurance	0	0	0	0	0	0	Special revenue
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	83	0	0	83	0	83	Special revenue
Grants and Gifts to Teachers	40,847	2,440	0	36,044	2,308	40,979	Special revenue
Advertisement	0	0	0	0	0	0	Special revenue
Career Technical Education	0	0	0	0	0	0	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	238,290	3,914,327	(700)	3,700,000	3,428,250	723,667	Debt service
Emergency Deficiencies Correction	51,875	1,910	0	51,875	0	53,785	Capital projects
Building Renewal Grant	1,495	55	0	1,495	0	1,550	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	202,904	37,485	0	200,979	44,757	195,632	Special revenue
Employee Insurance Program Withholdings	450,049	3,305,548	0	4,337,657	3,719,292	36,305	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	13,464	0	0	13,464	0	13,464	Internal services
	0	0	0	0	0	0	Internal services
Fund 951	201,879	36,924	0	192,668	1,136	237,667	Internal services
Total	39,403,232	53,608,920	5,977,650	86,336,798	53,292,559	45,697,243	

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 2026.

(2) The District's actual fund balance reserve for FY 2026 was:
0

Supplement to School District Annual Financial Report for districts that incurred expenditures for
English Language Learners (A.R.S. §§15-756.04 and 15-756.11)

Revenue object codes/expenditure function codes		Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total expenditures	
									Budget	Actual
English Language Learner Fund 071										
Revenues										
3200 Restricted revenue from state sources	1.	0								1.
Investment income and other revenues	2.	0								2.
Total revenues (lines 1 and 2)	3.	0								3.
Expenditures										
1000 Instruction	4.	0	0	0	0	0	0	0	0	4.
2000 Support services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional staff	6.	0	0	0	0	0	0	0	0	6.
2300 General administration	7.	0	0	0	0	0	0	0	0	7.
2400 School administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted revenue from state sources	14.	0								14
Investment income and other revenues	15.	0								15.
Total revenues (lines 14 and 15)	16.	0								16.
Expenditures										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional staff	19.	0	0	0	0	0	0	0	0	19.
2300 General administration	20.	0	0	0	0	0	0	0	0	20.
2400 School administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	26.