



ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE

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SIGNATURE/DATE

Five horizontal lines for signature and date entry.

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on 10/15/24 contain(s) the data for the AFR described above. Date

Superintendent Signature

Sean E Rickert Superintendent (Typed Name)

Joshua Leavitt District Contact Employee

Business Manager Signature

Joshua A Leavitt Business Manager (Typed Name)

928-387-8003 Telephone Number

jleavitt@pimaschools.com Email

TOTAL EXPENDITURES BY FUND

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

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1990 Miscellaneous 1950 Rev from Other Districts

Total local revenues (lines 2-19)

2000 County

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

Total county revenues (lines 21-23)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- 3200 Restricted
- Other (Specify) 3200 Restricted Grants

Total State revenues (lines 25-29)

4000 Federal

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

Total federal revenues (lines 31-38)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

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

	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.	930,869	1,259,793	0	0	171,343	
2.	687,775	0	0		0	
3.	0					
4.	0	0	0		0	
5.	0	0			0	
6.	0	0			0	
7.	0	0			0	
8.	0	0			0	
9.	0	0			0	
10.	0	0			0	
11.	0	0			0	
12.	0	0			0	
13.	0	0			0	
14.	0	0			0	
15.	0	0			0	
16.	0	0			0	
17.	0	0			0	
18.	54,621	30,539	0	0	0	
19.	56,770	2,890	0	0	0	
20.	799,166	33,429	0	0	0	
21.	337	27				
22.	0	0				
23.	0	0				
24.	337	27				
25.	388,235	0				0
26.	7,513,115	587,014				1
27.	0	0				0
28.						7,200,930
29.	35,593	688			0	(36,281)
30.	7,936,943	587,702			0	7,164,650
31.	0					0
32.	0					0
33.						0
34.						1,219,818
35.	0					63,876
36.	0					0
37.	0					11,629
38.	0				0	(1)
39.	0				0	1,295,322
40.	8,736,446	621,158	0	0	0	
41.				0	0	
42.	1	0	0	0	0	
43.	0	0	0	0	0	
44.	9,667,316	1,880,951	0	0	171,343	
45.	8,172,578	925,012	0	0	0	
46.	0	0	0	0	0	
47.	8,172,578	925,012	0	0	0	
48.	1,494,738	955,939	0	0	171,343	

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 5,906 at 7/1/23.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is 0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 5,682 at 6/30/24.
- (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	
100 Regular Education										
1000 Instruction	1.	2,431,436	848,872	7,364	61,501	1,200	3,327,768	3,350,373	3,088,612	8.5%
2000 Support Services										
2100 Students	2.	242,920	86,342	4,821	3,809	398	339,610	338,290	338,024	0.1%
2200 Instructional Staff	3.	20,863	4,300	43,068	2,072	279	93,407	70,582	87,374	-19.2%
2300 General Administration	4.	142,314	36,512	73,625	380	19,524	300,866	272,355	255,803	6.5%
2400 School Administration	5.	388,355	81,981	4,837	8,203	0	469,820	483,376	443,524	9.0%
2500 Central Services	6.	216,934	74,285	111,526	2,115	4,938	411,672	409,798	313,159	30.9%
2600 Operation & Maintenance of Plant	7.	374,862	103,114	228,440	275,326	0	1,028,483	981,742	896,260	9.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	24,402	5,985	4,079	1,663	7,932	49,661	44,061	46,515	-5.3%
620 School-Sponsored Athletics	11.	118,221	14,598	3,811	10,182	13,325	173,643	160,137	177,679	-9.9%
630 Other Instructional Programs	12.	0	0	0	0	0	122,146	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	3,960,307	1,255,989	481,571	365,251	47,596	6,317,076	6,110,714	5,646,950	8.2%
200 and 300 Special Education										
1000 Instruction	15.	761,370	230,676	482,836	4,667	550	1,514,008	1,480,099	1,333,975	11.0%
2000 Support Services										
2100 Students	16.	36,905	15,454	391	0	0	52,656	52,750	55,655	-5.2%
2200 Instructional Staff	17.	99,292	28,485	6,094	3,015	0	139,845	136,886	127,924	7.0%
2300 General Administration	18.	0	0	0	0	8,267	11,300	8,267	0	--
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
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.	897,567	274,615	489,321	7,682	8,817	1,717,809	1,678,002	1,517,554	10.6%
400 Pupil Transportation	25.	121,585	42,023	130,622	51,009	12	428,347	345,251	294,678	17.2%
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.	32,012	6,599	0	0	0	38,406	38,611	44,046	-12.3%
Total Expenditures (lines 14, 24-26, 29-31)	32.	5,011,471	1,579,226	1,101,514	423,942	56,425	8,501,638	8,172,578	7,503,228	8.9%

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.	1,044,519											
Interest Income and Other Revenues	2.	19,731											
Total Revenues (lines 1 and 2)	3.	1,064,250											
Expenditures													
1000 Instruction	4.		845,512	197,814	0	0	0	0	1,698,659	1,043,326	954,641	9.3%	
2100 Support Services - Students	5.		459	0	0	0	0	0	0	459	9,109	-95.0%	
2200 Support Services - Instructional Staff	6.		8,890	1,833	0	0	0	0	0	10,723	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	0.0%	
4000 Facilities Acquisition and Construction	10.						0	0	0	0	0	0.0%	
5000 Debt Service	11.						0	0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.		854,861	199,647	0	0	0	0	1,698,659	1,054,508	963,750	9.4%	
Total Classroom Site Fund	13.	321,330	1,064,250	854,861	199,647	0	0	0	1,698,659	1,054,508	963,750	9.4%	331,072

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	133,910		126,873			0	302,572	260,783	285,583	-8.7%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	0	13,663			0	10,410	13,663	8,823	54.9%
2300, 2400, 2500, 2900 Administration	4.	0		1,750	48,730		0	0	74,400	50,480	70,527	-28.4%
2600 Operation & Maintenance of Plant	5.	0		0	15,827			0	13,200	15,827	51,300	-69.1%
2700 Student Transportation	6.	0		0	59,680			0	59,680	59,680	14,920	300.0%
3000 Operation of Noninstructional Services	7.	0		0	0			0	20,000	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	4,482		0	53,338			327,369	2,318,256	385,189	377,682	2.0%
5000 Debt Service	9.					121,976	17,414		139,390	139,390	139,390	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	4,482	133,910	1,750	318,111	121,976	17,414	327,369	2,937,908	925,012	948,225	-2.4%

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

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

Budget Actual

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	2,937,908	925,011	0	0	1,963,000	5,409,551	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	2,311,486	325,533	0	0	5,100,000	3,525,202	0	0
6655 Short-term Noninstructional Software Subscription	5.		1,750		0		0		0
6710 Land and Improvements	6.	0	0	0	0	863,000	861,531	0	0
6720 Buildings and Improvements	7.	0	53,338	0	0	0	0	0	0
673X Furniture and Equipment	8.	84,800	80,301	0	0	0	0	0	0
673X Vehicles	9.	59,680	59,680	0	0	0	0	0	0
673X Technology-Related Hardware and Software	10.	135,850	124,791	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	122,634	121,976	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	16,756	17,414	0	0	0	0	0	0
Total (lines 2-12)	13.	2,731,206	784,783	0	0	5,963,000	4,386,733	0	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	0	0	0	0			0	0
New Construction	15.	2,311,486	325,533	0	0	5,963,000	3,525,202	0	0
Other	16.	419,720	459,250	0	0	0	861,531	0	0
Total (lines 14-16)	17.	2,731,206	784,783	0	0	5,963,000	4,386,733	0	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	464
2. Land acquisition costs	\$	861,531

CAPITAL ASSETS AS OF JUNE 30, 2024	
Land and Improvements	0
Buildings and Improvements	200,573
Furniture, Equipment, Vehicles, and Technology	100,601
Construction in Progress	6,108,687
Total	6,409,861

DISTRICT NAME Pima Unified School District #6

COUNTY Graham

CTDS NUMBER 050206000

General

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Debt Service

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children	1.
140-150 ESEA Title II - Prof. Development and Technology	2.
160 ESEA Title IV - 21st Century Schools	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.
190 ESEA Title III - Limited English & Immigrant Students	5.
200 ESEA Title VII - Indian Education	6.
210 ESEA Title VI - Flexibility and Accountability	7.
220 IDEA Part B	8.
230 Johnson-O'Malley	9.
240 Workforce Investment Act	10.
250 AEA-Adult Education	11.
260-270 Vocational Education - Basic Grants	12.
280 ESEA Title X - Homeless Education	13.
290 Medicaid Reimbursement	14.
349 National Forest Fees	15.
353 Taylor Grazing Fees	16.
374 E-Rate	17.
378 Impact Aid	18.
300-399 Other Federal Projects	19.
699 Federal Impact Aid (Construction)	20.
Total Federal Project Funds (lines 1-20)	21.

	BEGINNING FUND BALANCE	REVENUES		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
		ACTUAL	ACTUAL		BUDGET	ACTUAL		
1.	18,483	218,633	(14,652)	280,000	223,137	(673)	Special Revenue	
2.	3,026	38,084	(2,063)	39,000	38,706	341	Special Revenue	
3.	(2,873)	17,711	(1,181)	23,000	14,839	(1,182)	Special Revenue	
4.	(10,538)	40,033	(2,426)	30,400	30,329	(3,260)	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.	(5,321)	190,666	(15,142)	191,000	186,903	(16,700)	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.	(2,372)	29,848	(1,994)	25,500	29,848	(4,366)	Special Revenue	
13.	0	0	0	0	0	0	Special Revenue	
14.	233	0	0	0	0	233	General	
15.	24,725	63,876	0	135,000	98,289	(9,688)	General	
16.	324	0	0	0	0	324	General	
17.	19,623	11,629	0	8,000	7,310	23,942	General	
18.	0	0	0	0	0	0	General	
19.	(56,590)	448,685	0	690,375	461,080	(68,985)	General	
20.	0	0	0	0	0	0	General	
21.	(11,280)	1,059,165	(37,458)	1,422,275	1,090,441	(80,014)		

Total COVID-19 Federal Relief Funds included in lines above

22.	(59,285)	443,033	0		449,264	(65,516)	
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STATE PROJECTS

400 Vocational Education	23.
410 Early Childhood Block Grant	24.
420 Ext. School Yr. - Pupils with Disabilities	25.
425 Adult Basic Education	26.
430 Chemical Abuse Prevention Programs	27.
435 Academic Contests	28.
450 Gifted Education	29.
456 College Credit Exam Incentives	30.
460 Environmental Special Plate	31.
465-499 Other State Projects	32.
Total State Project Funds (lines 23-32)	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	
23.	1	13,825	(1)	13,150	13,825	1 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.	2	0	0	0	0	2 Special Revenue
29.	20	0	0	0	0	20 Special Revenue
30.	0	0	0	0	0	0 Special Revenue
31.	0	0	0	0	0	0 Special Revenue
32.	(154)	435,571	0	765,000	607,161	(171,744) Special Revenue
33.	(131)	449,396	(1)	778,150	620,986	(171,721)

Total Federal and State Projects (lines 21 and 33)

34.	(11,411)	1,508,561	(37,459)	2,200,425	1,711,427	(251,735)
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OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN	OTHER FINANCING USES INCLUDING TRANSFERS-OUT
5000 (1)	6900 (1)
1.	0
2.	2,063
3.	1,181
4.	2,426
5.	0
6.	0
7.	0
8.	15,142
9.	0
10.	0
11.	0
12.	1,994
13.	0
14.	0
15.	0
16.	0
17.	0
18.	0
19.	0
20.	0

OTHER FINANCING	OTHER FINANCING
23.	1
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0
31.	0
32.	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 report and choose to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

OTHER FUNDS	BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND	
	FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE	
	ACTUAL		INCLUDING TRANSFERS	ACTUAL	ACTUAL	ACTUAL	
020 Instructional Improvement	1.	79,025	99,035	19,416	74,177	103,883	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	4.
500 School Plant	5.	6,234	220	0	0	6,454	5.
515 Civic Center	6.	2,563	1,472	3,000	0	4,035	6.
520 Community School	7.	23	1	0	0	24	7.
525 Auxiliary Operations	8.	223,275	166,561	129,600	171,879	217,957	8.
526 Extracurricular Activities Fees Tax Credit	9.	0	0	28,250	0	0	9.
530 Gifts and Donations	10.	74,171	25,408	24,350	21,657	77,922	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	13.
550 Insurance Proceeds	14.	22,470	791	0	0	23,261	14.
555 Textbooks	15.	0	0	0	0	0	15.
565 Litigation Recovery	16.	5,531	402	0	0	5,933	16.
570 Indirect Costs	17.	214,000	7,077	35,326	24,500	241,907	17.
575 Unemployment Insurance	18.	0	0	0	0	0	18.
580 Teacherage	19.	1,143	0	0	0	1,143	19.
585 Insurance Refund	20.	1,289	0	0	0	1,289	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	21.
595 Advertisement	22.	0	0	0	0	0	22.
596 Career Technical Education	23.	152,388	316,198	0	242,600	226,926	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	26.
660 Condemnation	27.	0	0	0	0	0	27.
665 Energy and Water Savings	28.	0	0	0	0	0	28.
686 Emergency Deficiencies Correction	29.	(1,283)	0	0	0	(1,283)	29.
691 Building Renewal Grant	30.	190,631	0	43,000	40,740	149,891	30.
695 New School Facilities	31.	(401,557)	5,573,566	1,963,000	5,409,551	(237,542)	31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	34.
850 Student Activities	35.	83,739	111,299	68,900	74,215	120,823	35.
855 Employee Insurance Program Withholdings	36.	358,116	854,159	825,000	798,273	414,002	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	37.
900-949 Enterprise Funds	38.	0	0	0	0	0	38.
Other	39.	0	0	0	0	0	39.
INTERNAL SERVICE FUNDS 950-989							
9 Self Insurance	1.	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	64,047	2,296	32,000	0	66,343	2.
9 OPEB	3.	0	0	0	0	0	3.
9	4.	0	0	0	0	0	4.

(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	6,607	61,368
Class Size Reduction	0	0
Dropout Prevention Programs	12,809	12,809
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	19,416	74,177
Total Expenditures from accounting data		74,177

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.	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.	37,458
18.	2,132
19.	0
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0
31.	0
32.	0
33.	0
34.	0
35.	0
36.	0
37.	0
38.	0
39.	0

DISTRICT NAME Pima Unified School District #6

COUNTY Graham

CTDS NUMBER 050206000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	0	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	0	3.
4. Bonds Outstanding, June 30, 2024	0	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates			
a. Primary	22,526,455	Tax Rate	4.0911
b. Secondary	27,907,717	Tax Rate	0.0000
2. Number of Schools			4
3. Actual Days in Session			144
4. Area of School District (Square Miles)			754

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

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	8,297,598
2. Classroom Supplies (Function 1000, Object Code 6600)	327,124
3. Administration (Functions 2300, 2400, 2500, & 2900)	1,325,424
4. Support Services—Students (Function 2100)	630,588
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	2,223,675
6. Total Current Expenditures	12,804,409
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	0
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	12,804,409

E. Other long-term debt

1. Other Principal (object 6832)	121,976
2. Other Interest (object 6842)	17,414
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

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

0

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

0

H. Cash and Investments held at June 30, 2024

1. Sinking funds	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 2024	46,189
2. Average salary of all teachers employed in FY 2023	45,474
3. Increase in average teacher salary from prior year	715
4. Percentage increase	1.6%

Comments on Average Salary Calculation (Optional):

Empty box for comments on average salary calculation.

Check this box if your di

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	107,656	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	3,447,038	76.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	1,222,966	27.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	2,224,072	49.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	271,318	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	414,958	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	212,438	
6. Other Certified Staff (All Functions)	746,678	

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

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

Total Certified Salary Payments from accounting data

5,200,086

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

DISTRICT NAME Pima Unified School District #6

COUNTY Graham

CTDS NUMBER 050206000

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

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

	GRADE												TOTAL			
	K	1	2	3	4	5	6	7	8	9	10	11		12		
1. Quantitative Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

1. Total All Disability Classifications

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	1,455,705	1,461,184	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	262,104	216,818	8.
9. Total (lines 1-8)	1,717,809	1,678,002	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 0
9-12	\$ 0
Total	\$ 0

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	29,500	1.
2. Federal Audit Expenditures - All Funds	6330	0	2.

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

Actual Expenditures made in FY 2024 \$ 12,610

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
539,046
85,185
624,231

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	5,024,740	1,567,372	747,682	369,848	177,686	14,517				56,479	0	7,958,324
2000 Support Services												
2100 Students	341,985	120,492	129,484	13,350	13,437	398				11,442	0	630,588
2200 Instructional Staff	199,774	47,184	251,711	12,340	7,702	299				0	0	519,010
2300 General Administration	142,314	36,512	74,642	380	1,293	19,524	8,267			0	0	282,932
2400 School Administration	442,549	92,291	5,181	10,206	4,041	0				0	0	554,268
2500, 2900 Central Services, Other	240,453	79,133	111,526	3,864	46,178	4,938			0	0	0	486,092
2600 Operation and Maintenance of Plant	380,024	103,687	236,823	279,190	21,595	0				0	0	1,021,319
2700 Student Transportation	121,585	42,023	130,622	57,021	59,680	12				0	0	410,943
3000 Operation of Noninstructional Services												
3100 Food Service Operations	13,001	4,342	246,973	4,367	3,268	450				0	0	272,401
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations												
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	6,906,425	2,093,036	1,934,644	750,566	334,880	40,138	8,267	0	67,921	0	0	12,135,877
From Federal Funds	509,180	152,012	569,817	86,851	7,979	390	0		367	0	0	1,326,596
From State and Local Sources	6,397,245	1,941,024	1,364,827	663,715	326,901	39,748	8,267	0	67,554	0	0	10,809,281
4000 Facilities Acquisition and Construction	0	0	4,918,775	1,836	914,869	0			0	0	0	5,835,480
5000 Debt Service												
								121,976	17,414		0	139,390

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	3,509,744	107,656	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	529,862	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	298,004	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	9,016	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	48,228	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	12,085
7. Number of FTE-Certified Teachers	76
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	26,992
2. 6620-6629 Energy	205,999

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	17,711
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	40,033
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

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

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

1. 6710 Land and Improvements	861,531
2. 6720 Buildings and Improvements	53,338
3. 6731-39 Equipment	0
4. Total (lines 1-3)	914,869
5. 6450 Construction	3,891,475

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

1. 6340 Technical Services	103,478
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	18,326
5. 6641-43 Software reported in library books, textbooks, or instructional aids	159,283
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	9,446
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	145,935
8. Subtotal (Lines 1-7)	436,468
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	12,530
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0

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

1. 2210 Improvement of Instruction	139,854
------------------------------------	---------

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. 299,993	105,191	0	2,054	0	0			0	0	0	407,238
2100, 2200 Student Support Services	2. 0	0	36,292	0	0	0			0	0	0	36,292
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. 5,162	573	0	0	0	0			0	0	0	5,735
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. 305,155	105,764	36,292	2,054	0	0	0	0	0	0	0	449,265

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	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 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	177,339	177,339		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	762,285	762,285	0	0
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	1,652,454	991,357	449,265	211,832
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	209,666	209,666		
6. Other COVID-19 Federal Relief Funds	39,553	27,957	0	11,596
7. Total	2,841,297	2,168,604	449,265	223,428

Total FY 2024 expenditures + other financing uses **449,265**

I certify that the Annual Financial Report of Pima Unified School District, Graham County, for fiscal year 2024 was approved by the Governing Board on October 10, 2024, and that the complete Annual Financial Report may be reviewed by contacting Joshua Leavitt at the District Office, telephone 928-387-8003, during normal business hours.

CTDS NUMBER		050206000
Avg. Daily Membership	2023	2024
Attending	1,060,4283	1,042,7731
2024 Tax Rates:		
	Primary 4.0911	Secondary 0.0000

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance	Fund Types
Regular Education				6,317,076	6,110,714		
Special Education				1,717,809	1,678,002		
Pupil Transportation				428,347	345,251		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				38,406	38,611		
Maintenance and Operation Total	930,869	8,736,446	1	8,501,638	8,172,578	1,494,738	General
Classroom Site Funds	321,330	1,064,250		1,698,659	1,054,508	331,072	Special Revenue
Instructional Improvement	79,025	99,035		19,416	74,177	103,883	Special Revenue
Unrestricted Capital Outlay	1,259,793	621,158	0	2,937,908	925,012	955,939	Capital Projects
Adjacent Ways	0	0	0	0	0	0	Capital Projects
Bond Building	0	0	0	0	0	0	Capital Projects
Condemnation	0	0	0	0	0	0	General
Energy and Water Savings	0	0	0	0	0	0	General
New School Facilities	(401,557)	5,573,566		1,963,000	5,409,551	(237,542)	Capital Projects
Federal Projects	(11,280)	1,059,165	(37,458)	1,422,275	1,090,441	(80,014)	
State Projects	(131)	449,396	(1)	778,150	620,986	(171,722)	
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	6,234	220	0	0	0	6,454	Special Revenue
Food Service	14,950	275,831	0	360,000	273,361	17,420	Special Revenue
Civic Center	2,563	1,472	0	3,000	0	4,035	Special Revenue
Community School	23	1	0	0	0	24	Special Revenue
Auxiliary Operations	223,275	166,561	0	129,600	171,879	217,957	General
Extracurricular Activities Fees	0	0	0	28,250	0	0	Special Revenue
Gifts and Donations	74,171	25,408	0	24,350	21,657	77,922	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital Projects
Career & Technical Education Projects	0	0	0	0	0	0	Special Revenue
Fingerprint	0	0	0	0	0	0	Special Revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	22,470	791	0	0	0	23,261	General
Textbooks	0	0	0	0	0	0	Special Revenue
Litigation Recovery	5,531	402	0	0	0	5,933	General
Indirect Costs	214,000	7,077	35,326	24,500	14,496	241,907	General
Unemployment Insurance	0	0	0	0	0	0	Special Revenue
Teacherage	1,143	0	0	0	0	1,143	Special Revenue
Insurance Refund	1,289	0	0	0	0	1,289	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	152,388	316,198	0	242,600	241,660	226,926	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	171,343	0	0	0	0	171,343	Debt Service
Emergency Deficiencies Correction	(1,283)	0	0	0	0	(1,283)	Capital Projects
Building Renewal Grant	190,631	0	0	43,000	40,740	149,891	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	83,739	111,299	0	68,900	74,215	120,823	Special Revenue
Employee Insurance Program Withholdings	358,116	854,159	0	825,000	798,273	414,002	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	General
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	64,047	2,296	0	32,000	0	66,343	Internal Services
OPEB	0	0	0	0	0	0	Internal Services
Other Internal Service Fund	0	0	0	0	0	0	Internal Services

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

- (1) The District has a process or policy to establish a targeted fund balance reserve for FY 2024.
- (2) The District's actual fund balance reserve for FY 2024 was: 1,494,738

