District name Red Rock Elementary School District   County Pinal   CTDS number 110405000   File origina

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
10/15/25	
10/15/25	

District website link of posted AFR https://www.redrockschools.com/business

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on 10/15/2025 contain(s) the data for the annual financial report described above.
Date

Superintendent signature	Business Manager signature
Peter Dwyer Superintendent (typed name)	Cathy Shull Business Manager (typed name)
Cathy Shull District contact employee	520-682-1321 Telephone number
	cshull@redrockschools.com Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	$	3,943,784
2. Classroom Site Funds (from page 3, line 13)	$	428,129
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$	395,709

District name Red Rock Elementary School District **County** Pinal **CTDS number** 110405000

Instructions

Funds available		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	
Beginning fund balance (1)	1.	3,023,211	2,945,307	0	0	0		1.
Revenues								
1000 Local								
1110 Property taxes	2.	933,204	32,642	0		0	0	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1280 Revenue in lieu of taxes	4.	0	0	0		0	0	4.
1311 Tuition from individuals excluding summer school	5.	0	0			0	0	5.
1312 Tuition from individuals for summer school	6.	0	0			0	0	6.
1320 Tuition from other Arizona districts	7.	0	0			0	0	7.
1330 Tuition from out-of-state districts	8.	0	0			0	0	8.
1340 Tuition from other private sources (other than individuals)	9.	0	0			0	0	9.
1350 Tuition from other government sources within Arizona	10.	0	0			0	0	10.
1360 Tuition from other government sources outside Arizona	11.	0	0			0	0	11.
1410 Transportation fees from individuals	12.	0	0			0	0	12.
1420 Transportation fees from other Arizona districts	13.	0	0			0	0	13.
1430 Transportation fees from out-of-state districts	14.	0	0			0	0	14.
1440 Transportation fees from other private sources (other than individuals)	15.	0	0			0	0	15.
1450 Transportation fees from other government sources within Arizona	16.	0	0			0	0	16.
1460 Transportation fees from other government sources outside Arizona	17.	0	0			0	0	17.
1500 Investment income	18.	88,792	96,497	0	0	0	23,753	18.
1750 Revenue from enterprise and student activities	19.	0	0			0	5,586	19.
1790 Extracurricular activities fees tax credit	20.	0	0			0	33,159	20.
1800 Revenue from community services activities	21.	0	0			0	18,275	21.
1910 Rentals	22.	0	0			0	0	22.
1920 Contributions and donations from private sources	23.	0	0			0	28,480	23.
1950 Miscellaneous revenues from other districts	24.	0	0			0	0	24.
1960 Miscellaneous revenues from other local governmental units	25.	0	0			0	0	25.
Other (specify) (2) 1980 & 1990	26.	2,669	(1)	0	0	0	38,431	26.
Total Local Revenues (lines 2-26)	27.	1,024,665	129,138	0	0	0	147,684	27.
2000 County								
2110 County School Fund	28.	52	5					28.
2210 Special County School Reserve Fund	29.	0	0					29.
Other (specify)	30.	0	0					30.
Total County Revenues (lines 28-30)	31.	52	5					31.
3000 State								
3100 Unrestricted	32.	52,859	0				0	32.
3110 State Equalization Assistance	33.	2,950,013	138,732				0	33.
3120 Additional State Aid	34.	137,701	4,843				0	34.
3200 Restricted	35.						486,914	35.
Other (specify) Rounding	36.	(1)	0			0	0	36.
Total State Revenues (lines 32-36)	37.	3,140,572	143,575			0	486,914	37.
4000 Federal								
4100 Unrestricted revenue received directly from the federal government	38.	0					0	38.
4200 Unrestricted revenue received from the federal government through the state	39.	0					0	39.
4300 Restricted revenue received directly from the federal government	40.						107,376	40.
4500 Restricted revenue received from the federal government through the state	41.						336,869	41.
4700 Revenue received from the federal government through other intermediate agencies	42.	0					1,322	42.
4800 Revenue in lieu of taxes	43.	0					0	43.
4900 Revenue for/on behalf of the district	44.	0					20,699	44.
Other (specify)	45.	0				0	0	45.
Total Federal Revenues (lines 38-45)	46.	0				0	466,266	46.
Total fund revenue (lines 27, 31, 37, and 46)	47.	4,165,289	272,718	0	0	0		47.
5100 Issuance of bonds	48.				0	0		48.
5200 Fund transfers-in	49.	0	0	0	0	0		49.
Other (specify)	50.	0	0	0	0	0		50.
Total funds available (lines 1 and 47 through 50)	51.	7,188,500	3,218,025	0	0	0		51.
Total expenditures	52.	3,943,784	395,709	0	0	0		52.
6900 Other financing uses and other items including transfers-out	53.	0	0	0	0	0		53.
Total expenditures and other uses (lines 52 plus 53)	54.	3,943,784	395,709	0	0	0		54.
Ending fund balance (line 51 minus line 54) (3)	55.	3,244,716	2,822,316	0	0	0		55.

(1) **The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of** 741 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 502 at 6/30/25.

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

District name Red Rock Elementary School District **County** Pinal **CTDS Number** 110405000

Maintenance and Operation Fund (001)—Expenditures

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in actual	
100 Regular education											
1000 Instruction	1.	1,033,374	261,332	16,074	29,916	1,954	1,863,928	1,342,650	1,384,407	-3.0%	1.
2000 Support services											
2100 Students	2.	62,523	11,870	23,214	5,066	953	135,000	103,626	105,034	-1.3%	2.
2200 Instructional staff	3.	46,834	9,383	9,122	87	0	76,500	65,426	59,507	9.9%	3.
2300 General administration	4.	166,500	66,290	21,234	981	1,584	286,500	256,589	252,890	1.5%	4.
2400 School administration	5.	82,000	21,055	11,489	6,277	1,400	144,000	122,221	120,041	1.8%	5.
2500 Central services	6.	152,729	46,651	34,963	1,245	2,481	324,000	238,069	267,882	-11.1%	6.
2600 Operation & maintenance of plant	7.	51,181	10,508	287,031	147,122	54	596,000	495,896	443,640	11.8%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0	0	0	2,747	0	126,441	2,747	0	--	9.
610 School-sponsored cocurricular activities	10.	0	0	0	0	0	0	0	0	0.0%	10.
620 School-sponsored athletics	11.	0	0	0	0	0	0	0	0	0.0%	11.
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Subtotal (lines 1-13)	14.	1,595,141	427,089	403,127	193,441	8,426	3,552,369	2,627,224	2,633,401	-0.2%	14.
200 and 300 Special education											
1000 Instruction	15.	697,817	193,388	43,031	845	0	1,006,000	935,081	758,835	23.2%	15.
2000 Support services											
2100 Students	16.	0	8,747	109,489	752	550	152,500	119,538	143,584	-16.7%	16.
2200 Instructional staff	17.	0	0	1,896	0	422	6,000	2,318	8,376	-72.3%	17.
2300 General administration	18.	85,009	20,867	0	962	0	111,500	106,838	93,844	13.8%	18.
2400 School administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	0	0	2,832	0	0	5,000	2,832	1,396	102.9%	20.
2600 Operation & maintenance of plant	21.	0	0	0	562	0	1,000	562	0	--	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	782,826	223,002	157,248	3,121	972	1,282,000	1,167,169	1,006,035	16.0%	24.
400 Pupil transportation	25.	65,333	23,108	33,458	11,636	25	126,000	133,560	91,812	45.5%	25.
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support serv. & oper. of noninstructional serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint career and technical education and vocational education center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading program	31.	5,000	906	0	9,925	0	90,000	15,831	19,936	-20.6%	31.
Total expenditures (lines 14, 24-26, 29-31)	32.	2,448,300	674,105	593,833	218,123	9,423	5,050,369	3,943,784	3,751,184	5.1%	32.

District name Red Rock Elementary School District County Pinal CTDS number 110405000

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.		435,838											
Interest income and other revenues	2.		6,673											
Total revenues (lines 1 and 2)	3.		442,511											
Expenditures														
1000 Instruction	4.			339,368	79,357	0	0	0	0	526,020	418,725	419,811	-0.3%	
2100 Support services - students	5.			6,640	1,276	0	0	0	0	12,000	7,916	13,862	-42.9%	
2200 Support services - instructional staff	6.			0	0	1,488	0		0	1,500	1,488	2,376	-37.4%	
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.			346,008	80,633	1,488	0	0	0	539,520	428,129	436,049	-1.8%	
Total Classroom Site Fund	13.	149,669	442,511	346,008	80,633	1,488	0	0	0	539,520	428,129	436,049	-1.8%	164,051

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 428,129

District name Red Rock Elementary School District **County** Pinal **CTDS number** 110405000

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions

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 Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in 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.		77,858		119,615			0	120,000	197,473	78,915	150.2%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	3,051	8,834			(1)	45,244	11,884	30,559	-61.1%
2300, 2400, 2500, 2900 Administration	4.	0		25,817	40,488		0	6,665	46,000	72,970	93,502	-22.0%
2600 Operation & maintenance of plant	5.	0		0	61,807			9,975	95,987	71,782	130,495	-45.0%
2700 Student transportation	6.	0		0	6,290			0	15,000	6,290	0	--
3000 Operation of noninstructional services	7.	0		0	3,638			0	19,000	3,638	12,820	-71.6%
4000 Facilities acquisition and construction	8.	0		0	26,183			1,901	60,000	28,084	62,961	-55.4%
5000 Debt service	9.					3,588	0		7,500	3,588	29,237	-87.7%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	77,858	28,868	266,855	3,588	0	18,540	408,731	395,709	438,489	-9.8%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 395,709

(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** 100 **Actual** 7

Other funds—Required capital expenditure detail [A.R.S. §15-904(B)]

Selected expenditures by object code		Unrestricted Capital Outlay Fund 610 Budget	Unrestricted Capital Outlay Fund 610 Actual	Bond Building Fund 630 Budget	Bond Building Fund 630 Actual	New School Facilities Fund 695 Budget	New School Facilities Fund 695 Actual	Adjacent Ways Fund 620 Budget	Adjacent Ways Fund 620 Actual	
Total fund expenditures	1.	408,731	395,709	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.	5,000	1,901	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.		28,868		0		0		0	5.
6710 Land and improvements	6.	0	10,210	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	100,000	109,600	0	0	0	0	0	0	8.
673X Vehicles	9.	0	0	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	100,000	147,044	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	5,000	3,588	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	2,500	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	212,500	301,211	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.	212,500	301,211	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	212,500	301,211	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	3,655,692	1.
Buildings and improvements	16,412,328	2.
Furniture, equipment, vehicles, and technology	1,766,362	3.
Construction in progress	0	4.
Total	21,834,382	5.

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Federal and State Projects

Instructions

		Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types		Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
Federal projects		Actual	Actual	Actual	Budget	Actual	Actual					
100-130 ESEA Title I - Helping Disadvantaged Children	1.	7,751	104,666	(5,021)	106,387	106,872	524	Special revenue	1.	0	5,021	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	0	0	0	0	0	0	Special revenue	2.	0	0	2.
160 ESEA Title IV - 21st Century Schools	3.	(30)	3,269	(240)	6,098	2,999	0	Special revenue	3.	0	240	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special revenue	4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	0	0	0	0	0	0	Special revenue	5.	0	0	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	Special revenue	6.	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	Special revenue	7.	0	0	7.
220 IDEA Part B	8.	(66)	73,095	(2,616)	73,964	70,507	(94)	Special revenue	8.	0	2,616	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	Special revenue	9.	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	Special revenue	10.	0	0	10.
250 AEA - Adult Education	11.	0	0	0	0	0	0	Special revenue	11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	0	0	0	0	0	0	Special revenue	12.	0	0	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	Special revenue	13.	0	0	13.
290 Medicaid Reimbursement	14.	0	0	0	0	0	0	General	14.	0	0	14.
349 National Forest Fees	15.	0	0	0	0	0	0	General	15.	0	0	15.
353 Taylor Grazing Fees	16.	837	164	0	0	0	1,001	General	16.	0	0	16.
374 E-Rate	17.	90	2,512	0	150,000	235	2,367	General	17.	0	0	17.
378 Impact Aid	18.	0	0	0	0	0	0	General	18.	0	0	18.
300-399 Other Federal Projects	19.	44,694	129,082	0	100,000	154,623	19,153	Special revenue	19.	0	0	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	Capital projects	20.	0	0	20.
Total federal project funds (lines 1-20)	21.	53,276	312,788	(7,877)	436,449	335,236	22,951		21.			
Total COVID-19 federal relief funds included in lines above	22.	0	0	0		0	0		22.	0	0	22.

		Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures Budget	Expenditures Actual	Ending fund balance	Fund types		Other financing sources (2)	Other financing uses (2)	
State projects												
400 Vocational Education	23.	0	0	0	0	0	0	Special revenue	23.	0	0	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	Special revenue	24	0	0	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	Special revenue	25.	0	0	25.
425 Adult Basic Education	26.	0	0	0	0	0	0	Special revenue	26.	0	0	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special revenue	27.	0	0	27.
435 Academic Contests	28.	0	0	0	0	0	0	Special revenue	28.	0	0	28.
450 Gifted Education	29.	16	0	0	0	0	16	Special revenue	29.	0	0	29.
456 College Credit Exam Incentives	30.	0	0	0	0	0	0	Special revenue	30.	0	0	30.
460 Environmental Special Plate	31.	0	0	0	0	0	0	Special revenue	31.	0	0	31.
465-499 Other State Projects	32.	3,667	2,393	0	100,000	2,393	3,667	Special revenue	32.	0	0	32.
Total State project funds (lines 23-32)	33.	3,683	2,393	0	100,000	2,393	3,683		33.			
Total federal and State projects (lines 21 and 33)	34.	56,959	315,181	(7,877)	536,449	337,629	26,634		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.

District name Red Rock Elementary School District | County Pinal | CTDS number 110405000

Instructions

Other funds		Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance	
		Actual	Actual	Actual	Budget	Actual	Actual	
020 Instructional Improvement	1.	81,801	34,920		20,000	5,839	110,882	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.	173,769	5,427	7,277	0	0	186,473	5.
515 Civic Center	6.	33,566	19,454	0	5,000	0	53,020	6.
520 Community School	7.	22,780	22,523	0	45,000	41,146	4,157	7.
525 Auxiliary Operations	8.	10,289	3,646	0	15,000	6,055	7,880	8.
526 Extracurricular Activities Fees Tax Credit	9.	16,011	33,159	0	30,000	30,390	18,780	9.
530 Gifts and Donations	10.	4,004	1,535	0	5,000	0	5,539	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	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.	6,737	211	0	5,000	0	6,948	14.
555 Textbooks	15.	0	0	0	0	0	0	15.
565 Litigation Recovery	16.	81	0	0	0	0	81	16.
570 Indirect Costs	17.	102,766	0	7,877	30,000	21,047	89,596	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.	0	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	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.	7,212	0	0	7,000	0	7,212	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.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	(64,764)	16,638	0	20,000	13,762	(61,888)	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.	1,527	2,519		10,000	0	4,046	35.
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0	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.
Other ______	39.	0	0	0	0	0	0	39.
Internal Service Funds 950-989								
9__ Self Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
9__ ______	4.	0	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	10,000	5,839	1.
Class size reduction	10,000	0	2.
Dropout prevention programs	0	0	3.
Instructional improvement programs	0	0	4.
Total expenditures (lines 1-4)	20,000	5,839	5.
Total expenditures from accounting data		5,839	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	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total expenditures (lines 1-5)	0	0	6.
Total expenditures from accounting data		0	7

	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.	7,277	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.	7,877	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 Red Rock Elementary School District | **County** Pinal | **CTDS number** 110405000

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	62,015,871.0000	Tax rate	1.8068
b. Secondary	0.0000	Tax rate	0.0000

2. Number of schools	1
3. Actual days in session	175
4. Area of school district (square miles)	165

(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)

	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)*	2,917,425
2. Classroom supplies *(function 1000, object code 6600)*	123,074
3. Administration *(functions 2300, 2400, 2500, & 2900)*	777,467
4. Support services—students *(function 2100)*	360,481
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	901,346
6. Total current expenditures	5,079,793
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	207,128
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	4,872,665

E. Other long-term debt

1. Other principal (object 6832)	18,742
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

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, 2025

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	6,692,290

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025	56,556
2. Average salary of all teachers employed in FY 2024	53,009
3. Increase in average teacher salary from prior year	3,547
4. Percentage increase	6.7%

Check this box if your d

Comments on average salary calculation (optional):

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	22,547	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	1,320,630	26.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	389,001	8.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	931,629	18.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	121,837	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	28,000	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	21,039	
6. Other certified staff (all functions, object codes 6140-6149)	426,338	

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)	No
b. Making payments in addition to their base salary? (yes or no)	No

8. Total certified salary payments from accounting data: 1,940,392

District name Red Rock Elementary School District **County** Pinal **CTDS number** 110405000

Instructions

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

Areas of identification [A.R.S. §15-203(A)(15)]	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
	Grade														
1. Quantitative reasoning	0	0	1	5	2	3	1	1	4	0	0	0	0	17	1.
2. Verbal reasoning	0	2	1	1	2	2	5	5	1	0	0	0	0	19	2.
3. Nonverbal reasoning	0	2	3	2	2	1	2	1	1	0	0	0	0	14	3.
4. Total duplicated enrollment (lines 1-3)	0	4	5	8	6	6	8	7	6	0	0	0	0	50	4.

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

	Program 200 & 300 budget	Program 200 & 300 actual	
1. Total all disability classifications	1,282,000	1,167,170	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)	0	0	8.
9. Total (lines 1-8)	1,282,000	1,167,170	9.
10. IEP required pupil transportation costs coded within program 400	0	0	10.

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

		Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	**6350**	14,900	14,900	1.
2. Federal audit expenditures - all funds	*6330*	0	0	2.

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

Actual expenditures made in FY 2025 $ 0

F. Tuition

	Tuition expenditures
1. Tuition to other Arizona districts (object 6561)	0
2. Tuition to out-of-state districts (object 6562)	0
3. Tuition to private schools (object 6563)	38,045
4. Tuition to ed services\coops\IGAs (object 6564)	1,225
5. Tuition other (object 6569) (1)	0
6. Total (lines 1-5)	39,270

(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

Funds 001-799 (excluding 575)		Programs 100-630 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	Programs 700-900 All object codes (excluding 6900)	Total	
1000 Instruction	1.	2,251,364	579,704	71,283	123,074	141,302	13,120				1,952	0	3,181,799	1.
2000 Support services														
2100 Students	2.	135,852	36,145	147,969	23,000	8,834	550				16,966	0	369,316	2.
2200 Instructional staff	3.	46,834	9,383	12,506	87	0	422				0	0	69,232	3.
2300 General administration	4.	251,509	87,158	21,234	1,944	7,270	1,584	0			0	0	370,699	4.
2400 School administration	5.	82,000	21,055	11,489	6,277	91,785	0				1,400	0	214,006	5.
2500, 2900 Central services, other	6.	162,729	48,620	49,533	27,062	32,701	3,874			0	0	0	324,519	6.
2600 Operation and maintenance of plant	7.	51,181	10,508	297,006	147,748	75,569	54				0	0	582,066	7.
2700 Student transportation	8.	65,333	23,108	33,458	11,636	6,290	25				0		139,850	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	41,376	11,887	0	131,966	4,691	145				0	0	190,065	9.
3200 Enterprise operations	10.	0	0	0	6,682	0	0				0	0	6,682	10.
3300 Community services operations	11.											0	0	11.
3400 Bookstore operations	12.	0	0	0	0	0	0				0	0	0	12.
Total (lines 1-12)	13.	3,088,178	827,568	644,478	479,476	368,442	19,774	0		0	20,318	0	5,448,234	13.
From federal funds	14.	168,299	41,190	27,444	126,003	116,820	119	0		0	0	0	479,875	14.
From state and local sources	15.	2,919,879	786,378	617,034	353,473	251,622	19,655	0		0	20,318	0	4,968,359	15.
4000 Facilities acquisition and construction	16.	0	0	1,901	0	26,183	0				0	0	28,084	16.
5000 Debt service	17.								18,742	0		0	18,742	17.

Impact Aid revenues received that were intended to replace local tax revenues: 0

Teacher salaries (funds 001-799 excluding 575, function 1000)

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	1,260,412	22,547	7,653	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	218,265	0	0	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)	0	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	0	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	26	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	17,186	1.
2. 6620-6629 Energy	121,825	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	3,269	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	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	10,210	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	15,973	3.
4. Total (lines 1-3)	26,183	4.
5. 6450 Construction	1,901	5.

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

1. 6340 Technical services	6,664	1.
2. 6432 Technology-related repairs and maintenance	1,056	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	21,847	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	53,670	5.
6. 6650 and 6655 Supplies-technology-related and short-term noninstructional software subscriptions	33,917	6.
7. 6737-38 Technology-related hardware & software (less than $5,000)	221,183	7.
8. Subtotal (lines 1-7)	338,337	8.
9. 6739 Technology-related hardware & software ($5,000 or more)	39,869	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	15,154	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	8,545	1.
2. Function 2220 Library/media services	87	2.

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

1. Object 664X, functions 1000 and 2220	77,858	1.

District name Red Rock Elementary School District County Pinal CTDS number 110405000

Instructions

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

		Programs 100-630										Programs 700-900	
Current expenditures from COVID-19 federal relief funds		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)	**Total**
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

COVID-19 federal relief funds	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
1. Elementary and secondary school emergency relief funds (ESSER I)	75,163	75,163		
2. Elementary and secondary school emergency relief funds (ESSER II)	309,530	309,530	0	**0**
3. Elementary and secondary school emergency relief funds (ESSER III)	700,371	700,371	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	87,748	87,748		
6. Other COVID-19 federal relief funds	106,867	106,867	0	**0**
7. Total	**1,279,679**	**1,279,679**	**0**	**0**

Total FY 2025 expenditures + other financing uses **0**

District name Red Rock Elementary School District | County Pinal | CTDS number 110405000

Food Service

Instructions

		Fund 510 Actual	
Beginning fund balance (1)	1.	74,326	1.
Revenues			
1500 Investment income	2.	756	2.
1600 Food service	3.	37,591	3.
Other local 1920	4.	4,999	4.
4500 Restricted revenue rec. from fed. gov.	5.	141,606	5.
4900 Revenue for/on behalf of the district	6.	18,188	6.
Total revenue (lines 2-6)	7.	203,140	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	277,466	9.

A. Number of operating months 12

B. Number of meals served

	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	19,701	37,482		
b. Program adults/adult workers				
c. Other				
2. Served at other locations				
a. Reimbursable meals only				
b. Program adults/adult workers				
c. Other				

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

C. Meal prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.40	0.40	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	0.00	2.72
5. Paid lunch	2.45	2.45	0.00	2.45
6. Paid snack	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 ______

For comparison only - prior year number of meals served

	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	3,282.00	40,156.00	0.00	0.00
b. Program adults/adult workers	0.00	1,023.00	0.00	0.00
c. Other	2.00	1,787.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

	Expenditures	Food Service Fund 510 Budget	Food Service Fund 510 Actual	M&O expenditures Fund 001 Actual	Capital expenditures Fund 610 Actual	
10.	6150 Classified salaries		105,664	0	0	10.
11.	6200 Employee benefits		35,411	0	0	11.
12.	6400 Purchased property services		0	0	0	12.
13.	6570 Food service management		0	0		13.
14.	6591 Services purchased from other AZ districts		0	0		14.
15.	6610 General supplies (nonfood items)		7,534	0	0	15.
16.	6620 Energy		0	0		16.
17.	6631 USDA Commodities (excluding freight)		18,188			17.
18.	6632 USDA Commodities (freight only)		1,653			18.
19.	6633 Other food		100,846			19.
20.	6634 Storage costs for USDA Commodities		0			20.
21.	6700 Property (excluding 6731-39)				0	21.
22.	6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under $5,000		1,053		3,638	22.
23.	6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing $5,000 or more		0		0	23.
24.	6832 and 6842 Other principal and interest		0		0	24.
25.	Other expenditures		1,219	2,747	0	25.
26.	**Total expenditures** (lines 10-25)	315,000	271,568	2,747	3,638	26.
27.	6910 Indirect costs transfers-out		0			27.
28.	6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)		0			28.
29.	**Total expenditures & other uses** (lines 26-28)		271,568			29.
30.	**Ending fund balance** (line 9 minus line 29) (1)		5,898			30.

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

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

(1) Includes food service fund revolving account cash balance of $0 at 7/1/24 or $0 at 6/30/25, as applicable.

	CTDS number	110405000
Avg. Daily Membership	2024	2025
Attending	421.9611	397.7768
2025 Tax Rates:	Primary	Secondary
	1.8068	0.0000

Instructions

I certify that the Annual Financial Report of Red Rock Elementary School District, Pinal County, for fiscal year 2025 was approved by the Governing Board on October 14, 2025, and that the complete Annual Financial Report may be reviewed by contacting Cathy Shull at the District Office, telephone 520-682-1321, during normal business hours.

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

President of the Governing Board

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				3,552,369	2,627,224		
Special Education				1,282,000	1,167,169		
Pupil Transportation				126,000	133,560		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				90,000	15,831		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	3,023,211	4,165,289	0	5,050,369	3,943,784	3,244,716	General
Classroom Site Funds	149,669	442,511		539,520	428,129	164,051	Special revenue
Unrestricted Capital Outlay	2,945,307	272,718	0	408,731	395,709	2,822,316	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	53,276	312,788	(7,877)	436,449	335,236	22,951	
State projects	3,683	2,393	0	100,000	2,393	3,683	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	81,801	34,920		20,000	5,839	110,882	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		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	173,769	5,427	7,277	0	0	186,473	General
Food Service	74,326	203,140	0	315,000	271,568	5,898	Special revenue
Civic Center	33,566	19,454	0	5,000	0	53,020	Special revenue
Community School	22,780	22,523	0	45,000	41,146	4,157	Special revenue
Auxiliary Operations	10,289	3,646	0	15,000	6,055	7,880	General
Extracurricular Activities Fees	16,011	33,159	0	30,000	30,390	18,780	Special revenue
Gifts and Donations	4,004	1,535	0	5,000	0	5,539	General
Gifts and Donations—Capital	7,212	0	0	7,000	0	7,212	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	6,737	211	0	5,000	0	6,948	General
Textbooks	0	0	0	0	0	0	Special revenue
Litigation Recovery	81	0	0	0	0	81	General
Indirect Costs	102,766	0	7,877	30,000	21,047	89,596	General
Unemployment Insurance	0	0	0	0	0	0	General
Teacherage	0	0	0	0	0	0	General
Insurance Refund	0	0	0	0	0	0	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	0	0	0	0	0	0	General
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	0	0	0	0	0	0	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	(64,764)	16,638	0	20,000	13,762	(61,888)	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	1,527	2,519	0	10,000	0	4,046	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	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
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	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

District name Red Rock Elementary School District **County** Pinal **CTDS number** 110405000

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	General fund*: Maintenance and Operations fund	General fund*: Unrestricted Capital Outlay Fund (if included in the general fund)	General fund*: Other funds reported in the general fund	Capital projects fund: Unrestricted Capital Outlay Fund (if not included in the general fund)	Capital projects fund: Bond Building Funds	Capital projects fund: Adjacent Ways Fund	Capital projects fund: Other capital projects funds	Special revenue funds: Classroom Site Fund	Special revenue funds: Federal and state grants	Special revenue funds: Other special revenue funds	Debt service funds	Permanent fund	Enterprise funds	Internal service funds	Total all funds
Prior year ending fund balance															
1. Ending fund balance reported in FY 2024 AFR	3,023,211	2,945,307	298,573	0	0	0	(57,552)	149,669	56,032	230,011	0	0	0	0	6,645,251
Current year ending fund balance															
2. Total FY 2025 ending fund balance	3,244,716	2,822,316	299,885	0	0	0	(54,676)	164,051	23,266	196,783	0	0	0	0	6,696,341
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	(61,888)	0	(94)	0	0	0	0	0	(61,982)
3.b Fund balance exceeding budget capacity in budget-controlled funds	2,138,131	2,809,294		0		0		0	0						4,947,425
3.c Planned to be spent in FY 2026 to support budgeted spending	0	0	0	0	0	0	7,212	52,660	23,360	196,783		0	0	0	280,015
3.d Maintained for debt retirement after FY 2026										0	0	0	0	0	0
3.e Maintained for capital projects after FY 2026		0	0	0	0	0	0	0	0	0		0	0	0	0
3.f Maintained for retirement contributions after FY2026	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														0	0
3.h Maintained for future financial stability	1,106,585	13,022	299,885	0	0	0	0	111,391	0	0		0	0	0	1,530,883
3.i *other purposes (Specify)*	0	0	0	0	0	0	0	0	0	0		0	0	0	0
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	3,244,716	2,822,316	299,885	0	0	0	(54,676)	164,051	23,266	196,783	0	0	0	0	6,696,341
FY 2025 ending fund balance classification															
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	7,212	164,051	23,360	196,783	0	0	0	0	391,406
4.c Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.d Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.e Unassigned	3,244,716	2,822,316	299,885	0	0	0	(61,888)	0	(94)	0	0	0	0	0	6,304,935
4.f Total (amount must agree to line 3.k above)	3,244,716	2,822,316	299,885	0	0	0	(54,676)	164,051	23,266	196,783	0	0	0	0	6,696,341

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and Other Funds columns on this page.

B. Fund balance reserve process or policy

		Governing Board policy number (N/A if no adopted policy exists):
1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (yes or no in cell F28) If the District has an adopted governing board policy, enter the policy number in the box provided (cell G28).	No	N/A

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

2. Fund(s)	Targeted FY 2025 fund balance reserve amount(s)	Actual FY 2025 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2026 and thereafter:

The District will continue to work with its Governing Board to establish a fund balance policy that considers industry best practices and relevant accounting standards. The District currently classifies its fund balance in accordance with GASB54. Fund balances within certain funds will vary based on the future needs of the District. Future enrollment projections, staffing needs and economic conditions will be key factors in establishing a fund balance strategy. Budget controlled fund balances will be evaluated independently from cash-controlled funds.

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	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	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.

District name	Red Rock Elementary School District
CTDS number	110405000
County	Pinal

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		110405000		500	500	
Private schools						
CTED (member districts)						
School 1	Red Rock Elementary School	110405101	397.777	100	100	
School 2						
School 3						
School 4						
School 5						
School 6						
School 7						
School 8						
School 9						
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