

District name Red Rock Elementary School District

County Pinal

CTDS number 110405000



Annual Financial Report

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

Signature/Date

Signature/Date

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

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

Superintendent signature

Peter Dwyer
Superintendent (typed name)

Cathy Shull
District contact employee

Business Manager signature

Cathy Shull
Business Manager (typed name)

(520)-682-1321
Telephone number

cshull@redrockschools.com
Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	\$ <u>4,152,945</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>469,443</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>231,852</u>

District name Red Rock Elementary School District

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110 Property taxes
1140 Penalties and interest on taxes
1200 Revenue from local governmental units other than districts
1280 Revenue in lieu of taxes
1311 Tuition from individuals excluding summer school
1312 Tuition from individuals for summer school
1320 Tuition from other Arizona districts
1330 Tuition from out-of-state districts
1340 Tuition from other private sources (other than individuals)
1350 Tuition from other government sources within Arizona
1360 Tuition from other government sources outside Arizona
1410 Transportation fees from individuals
1420 Transportation fees from other Arizona districts
1430 Transportation fees from out-of-state districts
1440 Transportation fees from other private sources (other than individuals)
1450 Transportation fees from other government sources within Arizona
1460 Transportation fees from other government sources outside Arizona
1500 Investment income
1600 Food Service
1750 Revenue from enterprise and student activities
1755 Revenue from fees paid on a student's behalf with grant monies
1790 Extracurricular activities fees tax credit
1800 Revenue from community services activities
1910 Rentals
1920 Contributions and donations from private sources
1950 Miscellaneous revenues from other districts
1960 Miscellaneous revenues from other local governmental units
Other (specify) (2) 1980, 1990

Total Local Revenues (lines 2-29)

2000 County

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

Total County Revenues (lines 31-33)

3000 State

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

Total State Revenues (lines 35-39)

4000 Federal

4100 Unrestricted revenue received directly from the federal government
4200 Unrestricted revenue received from the federal government through the state
4300 Restricted revenue received directly from the federal government
4500 Restricted revenue received from the federal government through the state
4700 Revenue received from the federal government through other intermediate agencies
4800 Revenue in lieu of taxes
4900 Revenue for/on behalf of the district
Other (specify) _____

Total Federal Revenues (lines 41-48)

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

5000 Other Financing Sources

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

Total Other Financing Sources (lines 51-58)

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

Total expenditures

6000 Other Financing Uses

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

Total Other Financing Uses (lines 62-65)

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

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

County Final

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. 3,244,716	2,822,315	0	0	0	1.
2. 924,993	53,156	0		0	2.
3. 0					3.
4. 0	0			0	4.
5. 0	0	0		0	5.
6. 0	0			0	6.
7. 0	0			0	7.
8. 0	0			0	8.
9. 0	0			0	9.
10. 0	0			0	10.
11. 6,949	0			0	11.
12. 0	0			0	12.
13. 0	0			0	13.
14. 0	0			0	14.
15. 0	0			0	15.
16. 0	0			0	16.
17. 0	0			0	17.
18. 0	0			0	18.
19. 108,335	102,100	0	0	0	19.
20. 0	0			0	20.
21. 0	0			0	21.
22. 0	0			0	22.
23. 0	0			0	23.
24. 0	0			0	24.
25. 0	0			0	25.
26. 0	0			0	26.
27. 0	0			0	27.
28. 0	0			0	28.
29. 170	0	0	0	0	29.
30. 1,040,447	155,536	0	0	0	30.
31. 0	0				31.
32. 0	0				32.
33. 7	1				33.
34. 7	1				34.
35. 50,891	0				35.
36. 2,679,236	177,092				36.
37. 149,293	8,706				37.
38. 0	0				38.
39. 0	0			0	39.
40. 2,879,420	185,708			0	40.
41. 0					41.
42. 0					42.
43. 0					43.
44. 0					44.
45. 0					45.
46. 0					46.
47. 0					47.
48. 0				0	48.
49. 0				0	49.
50. 3,919,874	341,335	0	0	0	50.
51. 0			0	0	51.
52. 0	0	0	0	0	52.
53. 0	0	0	0	0	53.
54. 0	0	0	0	0	54.
55. 0	0	0	0	0	55.
56. 0	0	0	0	0	56.
57. 0	0	0	0	0	57.
58. 0	0	0	0	0	58.
59. 0	0	0	0	0	59.
60. 7,164,590	3,165,680	0	0	0	60.
61. 4,152,945	231,852	0	0	0	61.
62. 0	0	0	0	0	62.
63. 0	0	0	0	0	63.
64. 0	0	0	0	0	64.
65. 0	0	0	0	0	65.
66. 0	0	0	0	0	66.
67. 4,152,945	231,852	0	0	0	67.
68. 3,011,645	2,931,708	0	0	0	68.

CTDS number 110405000

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 502 at 7/1/25.

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

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 817 at 6/30/26.

(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			% Increase/ decrease in actual
								Budget	Actual	Prior year actual	
100 Regular education											
1000 Instruction	1.		1,092,444	295,732	17,047	11,358	1,434	1,668,680	1,418,015	1,342,650	5.6%
2000 Support services											
2100 Students	2.		70,187	13,027	23,310	4,724	(4,185)	135,000	107,063	103,626	3.3%
2200 Instructional staff	3.		48,005	9,433	2,749	162	0	76,500	60,349	65,426	-7.8%
2300 General administration	4.		192,947	63,021	16,775	263	1,354	256,500	274,360	256,589	6.9%
2400 School administration	5.		90,950	22,778	12,449	6,366	0	139,000	132,543	122,221	8.4%
2500 Central services	6.		186,139	53,477	56,315	92	1,639	284,000	297,662	238,069	25.0%
2600 Operation & maintenance of plant	7.		52,405	15,480	308,814	162,020	72	411,000	538,791	495,896	8.6%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		0	0	0	6,531	0	126,441	6,531	2,747	137.8%
610 School-sponsored cocurricular activities	10.		12,156	930	0	0	0	0	13,086	0	--
620 School-sponsored athletics	11.		0	0	0	1,175	0	0	1,175	0	--
630 Other instructional programs	12.		0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.		0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-13)	14.		1,745,233	473,878	437,459	192,691	314	3,097,121	2,849,575	2,627,224	8.5%
200 and 300 Special education											
1000 Instruction	15.		664,484	188,151	86,782	9,604	0	1,006,000	949,021	935,081	1.5%
2000 Support services											
2100 Students	16.		23,623	9,141	32,400	889	550	152,500	66,603	119,538	-44.3%
2200 Instructional staff	17.		0	0	2,768	0	2,710	6,000	5,478	2,318	136.3%
2300 General administration	18.		86,359	22,265	2,723	0	0	111,500	111,347	106,838	4.2%
2400 School administration	19.		0	0	0	0	0	0	0	0	0.0%
2500 Central services	20.		0	0	1,915	0	0	5,000	1,915	2,832	-32.4%
2600 Operation & maintenance of plant	21.		0	0	0	33	0	1,000	33	562	-94.1%
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.		774,466	219,557	126,588	10,526	3,260	1,282,000	1,134,397	1,167,169	-2.8%
400 Pupil transportation	25.		69,326	24,516	43,943	2,926	0	126,000	140,711	133,560	5.4%
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.		5,000	892	0	22,370	0	29,099	28,262	15,831	78.5%
Total expenditures (lines 14, 24-26, 29-31)	32.		2,594,025	718,843	607,990	228,513	3,574	4,858,002	4,152,945	3,943,784	5.3%
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)								323,782			

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.	441,189											
Interest income and other revenues	2.	7,737											
Total revenues (lines 1 and 2)	3.	448,926											
Expenditures													
1000 Instruction	4.		376,620	82,357	0	0	0	0	430,000	458,977	418,725	9.6%	
2100 Support services - students	5.		7,589	1,425	0	0	0	0	16,000	9,014	7,916	13.9%	
2200 Support services - instructional staff	6.		0	0	1,452	0		0	0	1,452	1,488	-2.4%	
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.		384,209	83,782	1,452	0	0	0	446,000	469,443	428,129	9.6%	
Total Classroom Site Fund	13.	164,052	448,926	384,209	83,782	1,452	0	0	559,253	469,443	428,129	9.6%	143,535
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)									113,251				

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	89,109		12,819			0	105,000	101,928	197,473	-48.4%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	277	2,710	2,521			0	5,500	5,508	11,884	-53.7%
2300, 2400, 2500, 2900 Administration	4.	0		45,789	1,428		0	6,705	80,587	53,922	72,970	-26.1%
2600 Operation & maintenance of plant	5.	0		0	65,594			0	50,000	65,594	71,782	-8.6%
2700 Student transportation	6.	0		0	0			0	0	0	6,290	-100.0%
3000 Operation of noninstructional services	7.	0		0	4,900			0	8,000	4,900	3,638	34.7%
4000 Facilities acquisition and construction	8.	0		0	0			0	0	0	28,084	-100.0%
5000 Debt service	9.					0	0		0	0	3,588	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	89,386	48,499	87,262	0	0	6,705	358,295	231,852	395,709	-41.4%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10)

109,208

(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

777

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.	358,295	231,852		0		0	0	0	1.
6150 Classified salaries	2.		0		0		0			2.
6200 Employee benefits	3.		0		0		0			3.
6450 Construction services	4.	5,000	0		0		0			4.
6655 Short-term noninstructional software subscription	5.	20,000	48,498		0		0			5.
6710 Land and improvements	6.		0		0		0			6.
6720 Buildings and improvements	7.		0		0		0			7.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	80,000	76,426		0		0			8.
6734, 6735, 6736 and 6741 Vehicles	9.	0	0		0		0			9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	23,000	10,836		0		0			10.
6831, 6832, 6833 Redemption of principal	11.		0		0		0			11.
6841, 6842, 6843, 6850, 6860 Interest	12.		0		0		0			12.
Total (lines 2-12)	13.	128,000	135,760	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.		0		0				0	14.
New construction	15.		0		0		0		0	15.
Other	16.	128,000	135,760		0		0		0	16.
Total (lines 14-16)	17.	128,000	135,760	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, 2026		
Land and improvements	3,664,516	1.
Buildings and improvements	16,420,422	2.
Furniture, equipment, vehicles, and technology	1,770,894	3.
Construction in progress	0	4.
Total	21,855,832	5.

District name Red Rock Elementary School District

County Pinal

CTDS number 110405000

Federal and State Projects

Federal projects

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

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types
	Actual			Budget	Actual	Actual	
1.	524	92,288	(6,349)	96,049	85,939	524	Special revenue
2.	0	0	0	0	0	0	Special revenue
3.	0	2,686	0	5,000	2,686	0	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	0	0	0	0	0	0	Special revenue
6.	0	0	0	0	0	0	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(95)	69,675	(5,082)	70,636	64,593	(95)	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.	0	0	0	0	0	0	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	0	0	0	0	0	0	General
15.	0	0	0	0	0	0	General
16.	1,001	203	0	0	0	1,204	General
17.	2,366	54,525	0	70,000	17,111	39,780	General
18.	0	0	0	0	0	0	General
19.	19,152	157,808	0	100,000	296,374	(119,414)	Special revenue
20.	0	0	0	0	0	0	Capital projects
21.	22,948	377,185	(11,431)	341,685	466,703	(78,001)	

Total COVID-19 federal relief funds included in lines above

22.	0	0	0		0	0		22.
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State projects

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
460 Environmental Special Plate
465-499 Other State Projects
Total State project funds (lines 23-32)

23.	0	0	0	0	0	0	Special revenue	23.
24.	0	0	0	0	0	0	Special revenue	24.
25.	0	0	0	0	0	0	Special revenue	25.
26.	0	0	0	0	0	0	Special revenue	26.
27.	0	0	0	0	0	0	Special revenue	27.
28.	0	0	0	0	0	0	Special revenue	28.
29.	16	0	0	0	0	16	Special revenue	29.
30.	0	0	0	0	0	0	Special revenue	30.
31.	0	0	0	0	0	0	Special revenue	31.
32.	3,668	0	0	3,500	0	3,668	Special revenue	32.
33.	3,684	0	0	3,500	0	3,684		33.

Total federal and State projects (lines 21 and 33)

34.	26,632	377,185	(11,431)	345,185	466,703	(74,317)		34.
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

Other financing sources including transfers-in 5000 (1)		Other financing uses including transfers-out 6900 (1)	
1.	0	6,349	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	5,082	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.

22.	0	0	22.
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Other financing sources (2)		Other financing uses (2)	
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.	0	0	31.
32.	0	0	32.

District name Red Rock Elementary School District			County Pinal				
Other funds	Beginning fund balance	Revenues	Net other financing sources and uses including transfers and unusual or infrequent items.	Expenditures		Ending fund balance	
	Actual	Actual	Actual	Budget	Actual	Actual	
020 Instructional Improvement	1. 110,881	36,862		20,000	32,770	114,973	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	0	3.
072 Compensatory Instruction (1)	4. 0	0	0	0	0	0	4.
500 School Plant	5. 186,472	10,612	4,300		153,278	48,106	5.
515 Civic Center	6. 53,020	23,359	0	70,000	0	78,379	6.
520 Community School	7. 4,157	30,403	0	30,000	20,509	14,051	7.
525 Auxiliary Operations	8. 7,880	5,241	0	11,000	8,767	4,354	8.
526 Extracurricular Activities Fees Tax Credit	9. 18,780	14,600	0	28,000	9,882	23,498	9.
530 Gifts and Donations	10. 5,539	0	0	6,000	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. 6,948	249	0	7,000	0	7,197	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. 89,596	0	11,431	90,000	22,892	78,135	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. 7,211	400	0	7,000	0	7,611	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. (61,888)	78,416	0	0	0	16,528	30.
695 New School Facilities	31. 0	13			0	13	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. 4,046	11,884		10,000	9,006	6,924	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.
Internal Service Funds 950-989	39. 0	0	0	0	0	0	39.
955 Intergovernmental Agreements	1. 0	0	0	0	0	0	1.
0	2. 0	0	0	0	0	0	2.
0	3. 0	0	0	0	0	0	3.
0	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.

CTDS number 110405000

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	10,000	32,770
Class size reduction	10,000	0
Dropout prevention programs	0	0
Instructional improvement programs	0	0
Total expenditures (lines 1-4)	20,000	32,770
Total expenditures from accounting data		32,770

Check this box if your district did not have expenditures in the Instructional Improvement Fund

Arizona Industry Credentials Incentive Fund 597	Budget	Actual
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total expenditures (lines 1-5)	0	0
Total expenditures from accounting data		0

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

1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.

District name Red Rock Elementary School District

A. Bonds and short-term debt		
1. Bonds outstanding, July 1, 2025	0	1.
2. Bonds issued during FY 2026	0	2.
3. Bonds retired during FY 2026	0	3.
4. Bonds outstanding, June 30, 2026	0	4.
5. Short-term debt outstanding, July 1, 2025	0	5.
6. Short-term debt outstanding, June 30, 2026	0	6.

B. District assessed valuation and other district information			
1. FY 2026 Assessed valuations and tax rates			
a. Primary	65,016,804.0000	Tax rate	1.7541
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 2026)			

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

D. Current expenditures by category		
1. Classroom instruction excl. supplies (function 1000, except line 2 amount)		2,961,806
2. Classroom supplies (function 1000, object code 6600)		136,933
3. Administration (functions 2300, 2400, 2500, & 2900)		910,379
4. Support services—students (function 2100)		357,334
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)		1,242,316
6. Total current expenditures		5,608,768
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)		405,946
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)		5,202,822

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

County Pinal

CTDS number 110405000

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	0
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G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391)	0
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H. Cash and investments held at June 30, 2026	
1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	6,419,053

I. Average teacher salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2026	59,074
2. Average salary of all teachers employed in FY 2025	56,556
3. Increase in average teacher salary from prior year	2,518
4. Percentage increase	4.5%

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)	0	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	1,367,659	25.80
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	424,258	9.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	943,401	16.80
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	156,455	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	42,250	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	29,720	
6. Other certified staff (all functions, object codes 6140-6149)	405,805	

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

8. Total certified salary payments from accounting data	2,001,889
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A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

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

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

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

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

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

Program 200 & 300 budget	Program 200 & 300 actual	
1,282,000	1,134,398	1.
0	0	2.
0	0	3.
0	0	4.
0	0	5.
0	0	6.
0	0	7.
0	0	8.
1,282,000	1,134,398	9.

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

0	32,832	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

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

Budget	Actual	
15,500	15,500	1.
0	0	2.

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

Actual expenditures made in FY 2026

\$	0
----	---

F. Tuition

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

Tuition expenditures
0
0
86,782
600
0
87,382

- 7. Total capital tuition expenditures included in lines above

0

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

G. Special Education Current Expenditures from All Funds

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

Amount
1,433,000
1,101,307
212,919
5,478
32,832

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

		Programs 100-630									Programs 700-900		
Funds 001-799 (excluding 575)		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6886, 6890	All object codes (excluding 6900)	Total
1000 Instruction	1.	2,254,067	587,496	117,995	136,933	14,508	815				1,434	0	3,113,248
2000 Support services													
2100 Students	2.	155,625	33,962	136,418	26,327	2,521	550				4,453	0	359,856
2200 Instructional staff	3.	48,005	9,433	9,914	439	0	2,710				0	0	70,501
2300 General administration	4.	279,306	85,286	19,498	263	196	1,354	0			0	0	385,903
2400 School administration	5.	90,950	22,778	12,449	6,366	528	0				0	0	133,071
2500, 2900 Central services, other	6.	211,745	60,891	70,645	45,880	704	2,969			0	0	0	392,834
2600 Operation and maintenance of plant	7.	52,405	15,480	317,094	388,628	124,662	72				0	0	898,341
2700 Student transportation	8.	69,326	24,516	43,943	2,926	0	0				0		140,711
3000 Operation of noninstructional services													
3100 Food service operations	9.	90,121	34,968	0	123,424	4,900	145				0	0	253,558
3200 Enterprise operations	10.	0	0	0	8,767	0	0				0	0	8,767
3300 Community services operations	11.											0	0
3400 Bookstore operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	3,251,550	874,810	727,956	739,953	148,019	8,615	0		0	5,887	0	5,756,790
From federal funds	14.	163,814	43,898	27,087	322,151	63,588	84	0		0	0	0	620,822
From state and local sources	15.	3,087,736	830,912	700,869	417,602	84,431	8,531	0		0	5,887	0	5,135,968
4000 Facilities acquisition and construction	16.	0	0	0	0	0	0				0	0	0
5000 Debt service	17.								0	0		0	0

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

0

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

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	1,343,522	0	0	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	239,312	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	18,653	1.
2. 6620-6629 Energy	147,076	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	2,686	1.
2. ESEA Title IV - 21st Century Community Learning Centers		2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 expenditure detail (funds 001-799, excluding 575)

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

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

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

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

1. 6340 Technical services	14,987	1.
2. 6432 Technology-related repairs and maintenance	989	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	30,735	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	60,213	5.
6. 6650 and 6655 Supplies-technology-related and short-term noninstructional software subscriptions	280,686	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	13,615	7.
8. Subtotal (lines 1-7)	401,225	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	57,978	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	11.

Support services--Instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	5,980	1.
2. Function 2220 Library/media services	162	2.

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

1. Object 664X, functions 1000 and 2220	89,109	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	0	0	0	0	0	0			0	0	0	0
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0	0
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0	0
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	0
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community services operations	9.	0	0	0	0	0	0			0	0	0	0
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0	0

Technology related expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies—technology-related	0	0
6. 6737-38 Technology-related hardware & software (less than \$5,000)	0	0
7. 6739 and 6742 Technology-related hardware & software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	0

	Total award (all fiscal years)	FY 2020 through FY 2025 expenditures and other financing uses	FY 2026 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	75,163	75,163		
2. Elementary and secondary school emergency relief funds (ESSER II)	309,530	309,530	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 2026 expenditures + other financing uses0

Food Service

Beginning fund balance (1)
Revenues
1500 Investment income
1600 Food service
Other local
3200 Restricted revenue received from State
4500 Restricted revenue rec. from fed. gov.
4900 Revenue for/on behalf of the district
Total revenue (lines 2-6)
5000 Other financing sources and fund transfers-in
Total available (lines 1, 7, and 8)

	Fund 510	
	Actual	
1.	5,898	1.
2.	1	2.
3.	28,731	3.
4.	0	4.
5.	0	5.
6.	136,054	6.
7.	18,064	7.
8.	182,850	8.
9.	0	9.
10.	188,748	10.

A. Number of operating months

12

B. Number of meals served

1. Served at district locations
- a. Reimbursable meals only
 - b. Program adults/adult workers
 - c. Other
2. Served at other locations
- a. Reimbursable meals only
 - b. Program adults/adult workers
 - c. Other

Breakfasts	Lunches/ Suppers	A la carte*	Snacks
19,630	31,877	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

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

C. Meal prices

1. Reduced breakfast
2. Reduced lunch
3. Reduced snack
4. Paid breakfast
5. Paid lunch
6. Paid snack

P-6	7-8	9-12	Adult
0.00	0.00	0.00	
0.40	0.40	0.00	
0.00	0.00	0.00	
0.00	0.00	0.00	2.72
2.45	2.45	0.00	2.45
0.00	0.00	0.00	0.00

D. Special milk program

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

\$0.00
0

For comparison only - prior year number of meals served

1. Served at district locations
- a. Reimbursable meals only
 - b. Program adults/adult workers
 - c. Other
2. Served at other locations
- a. Reimbursable meals only
 - b. Program adults/adult workers

Breakfasts	suppers	A la carte	Snacks
19,701.00	37,482.00		

Expenditures

6150 Classified salaries
6200 Employee benefits
6400 Purchased property services
6570 Food service management
6591 Services purchased from other AZ districts
6610 General supplies (nonfood items)
6620 Energy
6631 USDA Commodities (excluding freight)
6632 USDA Commodities (freight only)
6633 Other food
6634 Storage costs for USDA Commodities
6700 Property (excluding 6731-42)
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under \$5,000
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing \$5,000 or more
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing \$10,000 or more
6832 and 6842 Other principal and interest
Other expenditures 6655, 6810
Total expenditures (lines 11-27)

6910 Indirect costs transfers-out
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)

Total expenditures & other uses
(lines 28-30)

Ending fund balance (line 10 minus line 31) (1)

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).

6400 Purchased property services 0

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

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
11.	104,727	0	0
12.	40,249	0	0
13.	0	0	0
14.	0	0	
15.	0	0	
16.	0	6,531	0
17.	0	0	
18.	18,064		
19.	1,379		
20.	21,621		
21.	0		
22.			0
23.	0		4,900
24.	0		0
25.	0		0
26.	0		0
27.	1,708	0	0
28.	270,000	187,748	6,531
29.	0		
30.	0		
31.	187,748		
32.	1,000		

E. Detail of food service management company expenditures

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

\$0 at 7/1/25 or \$0 at 6/30/26, as applicable.

I certify that the Annual Financial Report of Red Rock Elementary School District, Pinal County, for fiscal year 2026 was approved by the Governing Board on 10/13/2026, 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.

Avg. Daily Membership	CTDS number	110405000
	2025	2026
Attending	397.7768	367.8242
2026 Tax Rates:		
	Primary	Secondary
	1.7541	0.0000

Rev. 8/26 Arizona Department of Education and Auditor General

Luis Vargas

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				3,097,121	2,849,575		
Special Education				1,282,000	1,134,397		
Pupil Transportation				126,000	140,711		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				29,099	28,262		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	3,244,716	3,919,874	0	4,858,002	4,152,945	3,011,645	General
Classroom Site Funds	164,052	448,926		550,253	469,443	143,535	Special revenue
Unrestricted Capital Outlay	2,822,315	341,335	0	358,295	231,852	2,931,798	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	22,948	377,185	(11,431)	341,685	466,703	(78,001)	
State projects	3,684	0	0	3,500	0	3,684	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	110,881	36,862		20,000	32,770	114,973	Special revenue
Bond Building	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	13		0	0	13	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	186,472	10,612	4,300	0	153,278	48,106	General
Food Service	5,898	182,850	0	270,000	187,748	1,000	Special revenue
Civic Center	53,020	25,359	0	70,000	0	78,379	Special revenue
Community School	4,157	30,403	0	30,000	20,509	14,051	Special revenue
Auxiliary Operations	7,880	5,241	0	11,000	8,767	4,354	General
Extracurricular Activities Fees	18,780	14,600	0	28,000	9,882	23,498	Special revenue
Gifts and Donations	5,539	0	0	6,000	0	5,539	General
Gifts and Donations—Capital	7,211	400	0	7,000	0	7,611	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	6,948	249	0	7,000	0	7,197	General
Textbooks	0	0	0	0	0	0	Special revenue
Litigation Recovery	81	0	0	0	0	81	General
Indirect Costs	89,596	0	11,431	90,000	22,892	78,135	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	(61,888)	78,416	0	0	0	16,528	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	4,046	11,884	0	10,000	9,006	6,924	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
Total	6,696,336	5,484,209	4,300	6,669,735	5,765,795	6,419,050	

- Additional fund balance reserve information**
(See fund balance reserve tab for more detail)
- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2026.
- (2) The District's actual fund balance reserve for FY 2026 was:
0

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

Revenue object codes/expenditure function codes		Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total expenditures		
									Budget	Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted revenue from state sources	1.	0									1.
Investment income and other revenues	2.	0									2.
Total revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.		0	0	0	0	0	0	0	0	4.
2000 Support services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional staff	6.		0	0	0	0	0	0	0	0	6.
2300 General administration	7.		0	0	0	0	0	0	0	0	7.
2400 School administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	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.
Local revenues corrections needed for accurate reporting on Page 1 (local, county, state, federal)						
Issue	Fund	Program	Function	Object	Identified miscoding amount	
9. Total revenues for object 111X should not be negative	001			1110-1119	\$0	9.
10. Total revenues for object 111X should not be negative	610			1110-1119	\$0	10.
11. Total revenues for object 111X should not be negative	620			1110-1119	\$0	11.
12. Total revenues for object 111X should not be negative	700			1110-1119	\$0	12.
13. Total revenues for object 111X should not be negative	All other funds			1110-1119	\$0	13.
14. Total revenues for object 114X should not be negative	001			1140-1149	\$0	14.
15. Total revenues for object 114X should not be negative	All other funds			1140-1149	\$0	15.
16. Total revenues for object 128X should not be negative	001			1280-1289	\$0	16.
17. Total revenues for object 128X should not be negative	610			1280-1289	\$0	17.
18. Total revenues for object 128X should not be negative	620			1280-1289	\$0	18.
19. Total revenues for object 128X should not be negative	700			1280-1289	\$0	19.
20. Total revenues for object 128X should not be negative	All other funds			1280-1289	\$0	20.
Maintenance and Operations Fund corrections needed for accurate reporting on page 2						
Issue	Fund	Program	Function	Object	Identified miscoding amount	
21. Do not use program codes 000-099	001	000-099		6100-6899	\$0	21.
22. Expenditures in function 2700 not coded to programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0	22.
23. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549		6100-6899	\$0	23.
24. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0	24.
25. Function 4000 not allowed in fund 001	001		4000-4999	6100-6899	\$0	25.
26. Function 5000 not allowed in fund 001	001		5000-5999	6100-6899	\$0	26.
27. Expenditures for object 6700 are not allowed in fund 001	001			6700-6799	\$0	27.
Classroom Site Fund corrections needed for accurate reporting on page 3						
Issue	Fund	Program	Function	Object	Identified miscoding amount	
28. Unallowable revenues coded to fund 010	010			1000-1499, 1600-1979	\$0	28.
29. Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	\$0	29.
30. Object 6100 should not be coded to function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	\$0	30.
31. Object 6200 should not be coded to function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	\$0	31.
32. 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	32.
33. Object 6600 should not be coded to function codes 2300-5000	010		2300-5000	6600	\$0	33.
34. Object 6700 should not be coded to function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	\$0	34.
35. Object 6800 should not be coded to function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	\$0	35.

Required capital expenditure detail table corrections needed for accurate reporting on Page 4

Issue	Fund	Program	Function	Object	Identified miscoding amount	
36. Object 6730 should be coded to 6731-6739	610			6730	\$0	36.
37. Object 6730 should be coded to 6731-6739	620			6730	\$0	37.
38. Object 6730 should be coded to 6731-6739	630			6730	\$0	38.
39. Object 6730 should be coded to 6731-6739	695			6730	\$0	39.

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	
40. Do not use ~~program~~ codes 700-900 for function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0	40.
41. Do not use function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0	41.
42. Do not use function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0	42.
43. Do not use function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0	43.
44. Do not use function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0	44.
45. Do not use function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0	45.
46. Do not use function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0	46.
47. Do not use function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0	47.
48. Do not use function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0	48.
49. Do not use function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0	49.
50. Function 5000 should <u>only</u> be coded to object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$0	50.
51. Function 6000 should <u>only</u> be coded to object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0	51.
52. Do not use function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0	52.
53. Do not use function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0	53.
54. Do not use function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0	54.
55. Do not use object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0	55.
56. Do not use object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0	56.
57. Do not use object codes 6743-6749	001-799 (excl. 575)			6743-6749	\$0	57.
58. Do not use object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0	58.
59. Object 6820 should <u>only</u> be coded to function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0	59.
60. Expenditures coded to 6830 and 6834-39 should be coded to ~~6831, 6832, or 6833~~	001-799 (excl. 575)			6830, 6834-39	\$0	60.
61. Object 6831 should <u>only</u> be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0	61.
62. Object 6832 should <u>only</u> be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0	62.
63. Object 6833 should <u>only</u> be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6833	\$0	63.
64. Expenditures coded to 6840 and 6844-49 should be coded to ~~6841, 6842, or 6843~~	001-799 (excl. 575)			6840, 6844-49	\$0	64.
65. Object 6841 should <u>only</u> be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0	65.
66. Object 6842 should <u>only</u> be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0	66.
67. Object 6843 should <u>only</u> be coded to function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6843	\$0	67.
68. Object 6850 should be coded to function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0	68.
69. Do not use object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0	69.
70. Do not use object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0	70.
71. Do not use object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0	71.

Maintenance & Operations and Unrestricted Capital Outlay corrections needed for accurate reporting on the Food Service tab

Issue	Fund	Program	Function	Object	Identified miscoding amount	
72. Expenditures for object 663X are not allowed in fund 001	001		3100-3199	6630-6639	\$0	72.
73. Expenditures for object 657X are not allowed in fund 610	610		3100-3199	6570-6579	\$0	73.
74. Expenditures for object 6591 are not allowed in fund 610	610		3100-3199	6591	\$0	74.
75. Expenditures for object 662X are not allowed in fund 610	610		3100-3199	6620-6629	\$0	75.
76. Expenditures for object 663X are not allowed in fund 610	610		3100-3199	6630-6639	\$0	76.

Transfers-in and transfers-out corrections needed for accurate reporting throughout the AFR

Issue	Fund	Program	Function	Object	Identified miscoding amount	
77. Total transfers-in (object 52XX) must equal total transfers-out (objects 691X/693X)				5200-5299, 6910-6919, and 6930-6939	\$0	77.

Certified staff salaries corrections needed for accurate reporting on Page 7

Issue	Fund	Program	Function	Object	Identified miscoding amount	
78. Detailed certified staff salaries in section J do not agree to accounting data					\$0	78.