



ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on 10/15/2024 contain(s) the data for the AFR 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>3,751,184</u>
2. Classroom Site Funds (from page 3, line 13)	\$	<u>436,049</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>438,489</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1980 & 1990

Total local revenues (lines 2-19)

2000 County

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

Total county revenues (lines 21-23)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid

3200 Restricted

Other (Specify)

Total State revenues (lines 25-29)

4000 Federal

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

Total federal revenues (lines 31-38)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	2,590,679	3,242,622	0	0	0	
2.	894,279	66,278	0		0	
3.	0					
4.	0	0	0		0	
5.	0	0			0	
6.	0	0			0	
7.	0	0			0	
8.	0	0			0	
9.	0	0			0	
10.	0	0			0	
11.	0	0			0	
12.	0	0			0	
13.	0	0			0	
14.	0	0			0	
15.	0	0			0	
16.	0	0			0	
17.	0	0			0	
18.	84,151	70,910	0	0	0	
19.	252	3,969	0	0	0	
20.	978,682	141,157	0	0	0	
21.	190	17				
22.	0	0				
23.	0	0				
24.	190	17				
25.	156,242	0				0
26.	2,916,859	0				0
27.	129,401	0				0
28.						1,250,907
29.	0	0			0	0
30.	3,202,502	0			0	1,250,907
31.	0					0
32.	0					0
33.						93,320
34.						717,624
35.	0					655
36.	0					0
37.	0					22,003
38.	0				0	0
39.	0				0	833,602
40.	4,181,374	141,174	0	0	0	
41.				0	0	
42.	0	0	0	0	0	
43.	0	0	0	0	0	
44.	6,772,053	3,383,796	0	0	0	
45.	3,751,184	438,489	0	0	0	
46.	0	0	0	0	0	
47.	3,751,184	438,489	0	0	0	
48.	3,020,869	2,945,307	0	0	0	

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 762 at 7/1/23.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 741 at 6/30/24.

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

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Budget	Totals		% Increase/ Decrease in Actual
								Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	999,601	350,402	23,624	8,854	1,926	1,748,727	1,384,407	1,360,333	1.8% 1.
2000 Support Services										
2100 Students	2.	59,305	11,181	25,318	7,167	2,063	87,300	105,034	38,381	173.7% 2.
2200 Instructional Staff	3.	45,916	9,201	4,193	197	0	65,200	59,507	60,822	-2.2% 3.
2300 General Administration	4.	181,115	47,600	22,039	401	1,735	260,800	252,890	249,933	1.2% 4.
2400 School Administration	5.	82,000	22,195	8,213	6,295	1,338	185,000	120,041	103,043	16.5% 5.
2500 Central Services	6.	154,450	66,154	35,637	8,839	2,802	260,050	267,882	243,508	10.0% 6.
2600 Operation & Maintenance of Plant	7.	47,798	13,762	253,872	128,154	54	500,100	443,640	407,514	8.9% 7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0% 8.
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	50,000	0	13,615	-100.0% 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	16,170	-100.0% 12.
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0% 13.
Regular Education Subsection Subtotal (lines 1-13)	14.	1,570,185	520,495	372,896	159,907	9,918	3,157,177	2,633,401	2,493,319	5.6% 14.
200 and 300 Special Education										
1000 Instruction	15.	572,568	165,567	16,537	4,163	0	843,000	758,835	598,583	26.8% 15.
2000 Support Services										
2100 Students	16.	7,307	5,048	129,248	1,299	682	228,100	143,584	56,884	152.4% 16.
2200 Instructional Staff	17.	0	0	7,977	0	399	7,700	8,376	2,213	278.5% 17.
2300 General Administration	18.	73,155	20,573	0	116	0	100,000	93,844	92,026	2.0% 18.
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0% 19.
2500 Central Services	20.	0	0	1,396	0	0	3,000	1,396	2,935	-52.4% 20.
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	336	-100.0% 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.	653,030	191,188	155,158	5,578	1,081	1,181,800	1,006,035	752,977	33.6% 24.
400 Pupil Transportation	25.	44,583	15,419	21,796	9,906	108	161,284	91,812	117,622	-21.9% 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.	5,847	1,839	0	12,250	0	20,000	19,936	23,396	-14.8% 31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	2,273,645	728,941	549,850	187,641	11,107	4,520,261	3,751,184	3,387,314	10.7% 32.

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.	420,357											
Interest Income and Other Revenues	2.	8,179											
Total Revenues (lines 1 and 2)	3.	428,536											
Expenditures													
1000 Instruction	4.		338,556	81,255	0	0	0	0	530,052	419,811	303,146	38.5%	
2100 Support Services - Students	5.		11,566	2,296	0	0	0	0	0	13,862	0	--	
2200 Support Services - Instructional Staff	6.		0	0	2,376	0	0	0	1,500	2,376	1,460	62.7%	
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.		350,122	83,551	2,376	0	0	0	531,552	436,049	304,606	43.2%	
Total Classroom Site Fund	13.	157,182	428,536	350,122	83,551	2,376	0	0	531,552	436,049	304,606	43.2%	149,669

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	65,777		12,201			937	150,000	78,915	47,211	67.2%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	1,853	4,316	24,390			0	25,855	30,559	16,112	89.7%
2300, 2400, 2500, 2900 Administration	4.	0		73,567	13,402		0	6,533	50,000	93,502	54,288	72.2%
2600 Operation & Maintenance of Plant	5.	0		0	130,495			0	65,000	130,495	62,199	109.8%
2700 Student Transportation	6.	0		0	0			0	200,000	0	12,875	-100.0%
3000 Operation of Noninstructional Services	7.	0		0	12,820			0	20,455	12,820	6,160	108.1%
4000 Facilities Acquisition and Construction	8.	0		0	57,940			5,021	230,000	62,961	30,986	103.2%
5000 Debt Service	9.					26,801	2,436		35,000	29,237	29,237	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	67,630	77,883	251,248	26,801	2,436	12,491	776,310	438,489	259,068	69.3%

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

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

Budget

Actual

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Total Fund Expenditures	1.	776,310	438,491	0	0	0	59,604	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.	150,000	5,022	0	0	0	19,762	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		78,820		0		0		0	5.
6710 Land and Improvements	6.	0	0	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.	185,000	112,582	0	0	0	39,842	0	0	8.
673X Vehicles	9.	34,000	0	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	200,000	138,666	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	30,000	26,801	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	5,000	2,436	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	604,000	364,327	0	0	0	59,604	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	4,647	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	604,000	359,305	0	0	0	59,604	0	0	16.
Total (lines 14-16)	17.	604,000	364,327	0	0	0	59,604	0	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot

\$

2. Land acquisition costs

\$

CAPITAL ASSETS AS OF
JUNE 30, 2024

Land and Improvements	1,698,796	1.
Buildings and Improvements	16,307,765	2.
Furniture, Equipment, Vehicles, and Technology	1,766,325	3.
Construction in Progress	1,881,053	4.
Total	21,653,939	5.

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Local Service

FEDERAL PROJECTS

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

FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
			BUDGET	ACTUAL		
0	131,269	0	121,180	131,269	0	Special Revenue
0	1,249	0	0	1,249	0	Special Revenue
0	3,872	0	5,000	3,902	(30)	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	76,044	0	76,246	76,110	(66)	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	General
834	3	0	0	0	837	General
0	11,357	0	150,000	11,267	90	General
0	0	0	0	0	0	General
(282,073)	410,523	(727)	250,000	86,119	41,604	Special Revenue
0	0	0	0	0	0	Capital Projects
(281,239)	634,317	(727)	602,426	309,916	42,435	

Total COVID-19 Federal Relief Funds included in lines above

(230,235)	237,298	0		7,063	0	
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STATE PROJECTS

400 Vocational Education	23.
410 Early Childhood Block Grant	24.
420 Ext. School Yr. - Pupils with Disabilities	25.
425 Adult Basic Education	26.
430 Chemical Abuse Prevention Programs	27.
435 Academic Contests	28.
450 Gifted Education	29.
456 College Credit Exam Incentives	30.
460 Environmental Special Plate	31.
465-499 Other State Projects	32.
Total State Project Funds (lines 23-32)	33.

0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
16	0	0	0	0	16	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
0	0	0	0	0	0	Special Revenue
3,667	0	0	0	0	3,667	Special Revenue
3,683	0	0	0	0	3,683	

Total Federal and State Projects (lines 21 and 33)

(277,556)	634,317	(727)	602,426	309,916	46,118	
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OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	727
0	0

SOURCES (2)	USES (2)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

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

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

		BEGINNING		NET OTHER FINANCING SOURCES AND USES	EXPENDITURES		ENDING FUND BALANCE
		FUND BALANCE	REVENUES		BUDGET	ACTUAL	
		ACTUAL	ACTUAL		ACTUAL	ACTUAL	
OTHER FUNDS							
020 Instructional Improvement	1.	49,104	32,697		0	0	81,801
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	169,120	4,649	0	0	0	173,769
515 Civic Center	6.	16,390	17,176	0	0	0	33,566
520 Community School	7.	20,553	41,548	0	38,000	39,321	22,780
525 Auxiliary Operations	8.	8,804	17,726	0	10,000	16,241	10,289
526 Extracurricular Activities Fees Tax Credit	9.	9,610	21,381	0	15,000	14,980	16,011
530 Gifts and Donations	10.	4,004	0	0	0	0	4,004
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	6,559	178	0	0	0	6,737
555 Textbooks	15.	0	0	0	0	0	0
565 Litigation Recovery	16.	81	0	0	0	0	81
570 Indirect Costs	17.	116,038	0	22,727	9,000	13,993	124,772
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	6,470	742	0	8,000	0	7,212
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(502,468)	799,515	0	400,000	361,811	(64,764)
695 New School Facilities	31.	58,200	1,404	0	0	59,604	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
850 Student Activities	35.	2,860	3,009	0	5,000	4,342	1,527
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0
865 State Income Tax Withholdings	37.	0	0	0	0	0	0
900-949 Enterprise Funds	38.	0	0	0	0	0	0
Other	39.	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9__ OPEB	3.	0	0	0	0	0	0
9__	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	0	0
Total Expenditures from accounting data		0

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	OTHER FINANCING USES INCLUDING
	TRANSFERS-IN 5000	TRANSFERS-OUT 6900
1.	0	0
2.	0	0
3.	0	0
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	0	0
9.	0	0
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	22,727	0
18.	0	0
19.	0	0
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0
33.	0	0
34.	0	0
35.	0	0
36.	0	0
37.	0	0
38.	0	0
39.	0	0
1.	0	0
2.	0	0
3.	0	0
4.	0	0

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

A. Bonds and Short-term Debt

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

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates			
a. Primary	56,496,237	Tax Rate	2.2000
b. Secondary	0	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 2024)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	2,786,475
2. Classroom Supplies (Function 1000, Object Code 6600)	102,435
3. Administration (Functions 2300, 2400, 2500, & 2900)	853,224
4. Support Services—Students (Function 2100)	395,237
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	826,301
6. Total Current Expenditures	4,963,672
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	301,440
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	4,662,232

E. Other long-term debt

1. Other Principal (object 6832)	26,801
2. Other Interest (object 6842)	2,436
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

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

0

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

0

H. Cash and Investments held at June 30, 2024

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	6,632,070

I. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2024	53,009
2. Average salary of all teachers employed in FY 2023	54,015
3. Increase in average teacher salary from prior year	(1,006)
4. Percentage increase	-1.9%

Comments on Average Salary Calculation (Optional):

Check this box if your d

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

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	73,606	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	1,079,657	25.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	148,594	4.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	931,063	21.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	151,426	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	98,946	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	61,465	
6. Other Certified Staff (All Functions)	433,987	

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

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

Total Certified Salary Payments from accounting data

1,899,087

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

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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	2	0	1	3	1	4	0	0	0	0	0	11
2. Verbal Reasoning	0	1	1	1	2	0	3	1	0	0	0	0	0	9
3. Nonverbal Reasoning	0	1	0	1	1	3	1	1	8	0	0	0	0	16
4. Total Duplicated Enrollment (lines 1-3)	0	2	3	2	4	6	5	6	8	0	0	0	0	36

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	1,181,800	1,006,035	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)	1,181,800	1,006,035	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

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

Actual Expenditures for all Gifted Programs:

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

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	14,500	18,000	1.
2. Federal Audit Expenditures - All Funds	6330	3,500	0	2.

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

Actual Expenditures made in FY 2024 \$ 0

F. TUITION

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)
- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-5)

Tuition Expenditures
0
0
19,062
1,400
0
20,462

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	2,113,400	645,925	53,655	103,135	12,201	10,085				1,926	0	2,940,327
2000 Support Services												
2100 Students	156,456	34,849	156,461	44,727	18,739	682				2,063	0	413,977
2200 Instructional Staff	45,916	9,201	21,131	3,156	5,651	399				0	0	85,454
2300 General Administration	254,270	68,173	22,039	517	2,639	1,735	0			0	0	349,373
2400 School Administration	86,000	22,993	14,213	6,335	10,542	0				1,338	0	141,421
2500, 2900 Central Services, Other	170,950	69,423	43,868	88,537	221	2,458			0	479	0	375,936
2600 Operation and Maintenance of Plant	47,798	13,762	253,872	128,198	170,337	54				0	0	614,021
2700 Student Transportation	44,583	15,419	25,462	9,906	0	108				0	0	95,478
3000 Operation of Noninstructional Services												
3100 Food Service Operations	40,000	8,005	0	159,187	12,820	145				0	0	220,157
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations												
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	2,959,373	887,750	590,701	543,698	233,150	15,666	0	0	5,806	0	0	5,236,144
From Federal Funds	245,342	53,539	21,843	177,212	11,569	131	0	0	0	0	0	509,636
From State and Local Sources	2,714,031	834,211	568,858	366,486	221,581	15,535	0	0	5,806	0	0	4,726,508
4000 Facilities Acquisition and Construction	0	0	386,595	0	57,940	0				0	0	444,535
5000 Debt Service								26,801	2,436		0	29,237

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	1,204,462	73,606	6,463	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	157,288	0	2,491	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	0	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	0
7. Number of FTE-Certified Teachers	25
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	15,052
2. 6620-6629 Energy	105,268

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	3,872
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

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

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	57,940
4. Total (lines 1-3)	57,940
5. 6450 Construction	24,784

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

1. 6340 Technical Services	6,534
2. 6432 Technology-Related Repairs and Maintenance	562
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	40,643
5. 6641-43 Software reported in library books, textbooks, or instructional aids	67,642
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	87,406
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	42,910
8. Subtotal (Lines 1-7)	245,697
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	95,757
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	29,237
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0

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

1. 2210 Improvement of Instruction	10,856
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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	7,063	0	0		0	0	0	7,063
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
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
Total (lines 1-12)	12.	0	0	0	7,063	0	0	0	0	0	0	7,063

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies-Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	0	0
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0	0
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	0
2. Programs 100-630, All functions, Object 67XX	0

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
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	693,308	7,063	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	1,272,616	7,063	0

Total FY 2024 expenditures + other financing uses 7,063