



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2020

SIGNATURE/DATE
[Signature] - 10/8/20
[Signature] 10/8/2020

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on
October 9, 2020 contain(s) the data for the AFR described above.
Date

[Signature]
Superintendent Signature

Peter Dwyer
Superintendent (Typed Name)

Cathy Shull
District Contact Employee

[Signature]
Business Manager Signature

Cathy Shull
Business Manager (Typed Name)

520-682-3331
Telephone Number

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ALERT: The following items need to be addressed before the AFR is submitted.

Manually entered cells have not been completed. Enter the applicable amount or account code
in the cells with orange highlighting on Pages 1, 3, 4, 6, 7, 8, or 9.
See the Data Uploading Instructions document for more information on manually completed cells.

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ 2,812,848
2. Classroom Site Funds (from page 3, line 55)	\$ 271,277
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 154,340

DISTRICT NAME Red Rock Elementary School District

COUNTY Pinal

CTDS NUMBER 110405000

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)

Subtotal (lines 2-19)

2000 County

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund

Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) Rounding error (.27+.44+.13)

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted 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)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

Rev. 9/20 Arizona Department of Education and Auditor General

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1. 1,748,350	3,188,760	0	0	0 1.

2. 946,152	8,304	0		0 2.
3. 0				3.
4. 0	0	0		0 4.
5. 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. 0	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. 30,452	58,729	0	0	0 18.
19. 0	0	0	0	0 19.
20. 976,604	67,033	0	0	0 20.

21. 0	0			21.
22. 122,078	6,209			22.
23. 0	0			23.
24. 0	0			24.
25. 122,078	6,209			25.

26. 18,012	0			26.
27. 1,663,918	84,630			27.
28. 96,860	850			28.
29. 1	0			0 29.
30. 1,778,791	85,480			0 30.

31. 0				31.
32. 0				32.
				33.
33. 0				33.
34. 0				34.
35. 0				35.
36. 0				0 36.
37. 0				0 37.

38. 2,877,473	158,722	0	0	0 38.
39.			0	0 39.
40. 0	0	0	0	0 40.
41. 0	0	0	0	0 41.
42. 4,625,823	3,347,482	0	0	0 42.
43. 2,812,848	154,340	0	0	0 43.
44. 0	0	0	0	0 44.
45. 2,812,848	154,340	0	0	0 45.
46. 1,812,975	3,193,142	0	0	0 46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolvin account cash balance of \$481 at 7/1/19.

(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 \$671 at 6/30/20.

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

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	815,673	481,280	(5,474)	34,490	(1,981)	1,685,124	1,323,988	1,259,888	5.1%
2000 Support Services										
2100 Students	2.	0	0	70	4,497	1,027	3,650	5,594	1,974	183.4%
2200 Instructional Staff	3.	45,161	8,922	4,083	0	70	76,600	58,236	127,630	-54.4%
2300 General Administration	4.	77,648	15,180	14,675	0	4,174	107,700	111,677	115,811	-3.6%
2400 School Administration	5.	91,187	17,473	3,751	3,410	0	120,500	115,821	103,468	11.9%
2500 Central Services	6.	129,607	32,923	7,312	2,024	6,624	225,500	178,490	154,258	15.7%
2600 Operation & Maintenance of Plant	7.	35,000	6,813	201,695	77,808	331	278,350	321,647	299,723	7.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	22,426	3,981	0	0	0	43,000	26,407	483	5367.3%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
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%
Regular Education Subsection Subtotal (lines 1-13)	14.	1,216,702	566,572	226,112	122,229	10,245	2,540,424	2,141,860	2,063,235	3.8%
200 and 300 Special Education										
1000 Instruction	15.	315,932	61,486	63,711	58,455	0	276,000	499,584	465,710	7.3%
2000 Support Services										
2100 Students	16.	0	0	75,348	0	781	81,000	76,129	35,572	114.0%
2200 Instructional Staff	17.	0	0	2,738	0	0	2,800	2,738	101	2610.9%
2300 General Administration	18.	62,756	12,131	0	0	0	70,000	74,887	71,251	5.1%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	378,688	73,617	141,797	58,455	781	429,800	653,338	572,634	14.1%
400 Pupil Transportation	25.	0	0	5,042	11,347	50	25,000	16,439	22,047	-25.4%
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.	0	0	0	1,211	0	24,780	1,211	28,470	-95.7%
Total Expenditures (lines 14, 24-26, 29-31)	32.	1,595,390	640,189	372,951	193,242	11,076	3,020,004	2,812,848	2,686,386	4.7%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	42,420										1.
Interest Income and Other Revenues	2.	15										2.
Total Revenues (lines 1 and 2)	3.	42,435										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		27,256	5,222				46,752	32,478	40,788	-20.4%	4.
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	6.
Program 100 Subtotal (lines 4-6)	7.		27,256	5,222				46,752	32,478	40,788	-20.4%	7.
200 and 300 Special Education												
1000 Instruction	8.		5,391	1,065				0	6,456	6,122	5.5%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		5,391	1,065				0	6,456	6,122	5.5%	11.
Other Programs (Specify) _____ 550												
1000 Instruction	12.		0	1				0	1	0	--	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
3300 Community Services Operations	15.		0	0					0			15.
Other Programs Subtotal (lines 12-15)	16.		0	1				0	1	0	--	16.
Total Classroom Site Fund 011 - Base Salary	17.	2,270	42,435	32,647	6,288		0	46,752	38,935	46,910	-17.0%	17.
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	84,841										18.
Interest Income and Other Revenues	19.	905										19.
Total Revenues (lines 18 and 19)	20.	85,746										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		69,625	13,333				127,518	82,958	68,500	21.1%	21.
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	22.
2200 Support Services - Instructional Staff	23.		0	0				0	0	0	0.0%	23.
Program 100 Subtotal (lines 21-23)	24.		69,625	13,333				127,518	82,958	68,500	21.1%	24.
200 and 300 Special Education												
1000 Instruction	25.		13,262	2,612				0	15,874	10,920	45.4%	25.
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	26.
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		13,262	2,612				0	15,874	10,920	45.4%	28.
Other Programs (Specify) _____												
1000 Instruction	29.		0	0				0	0	0	0.0%	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	31.
3300 Community Services Operations	32.		0	0					0			32.
Other Programs Subtotal (lines 29-32)	33.		0	0				0	0	0	0.0%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	26,173	85,746	82,887	15,945		0	127,518	98,832	79,420	24.4%	34.
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	84,841										35.
Interest Income and Other Revenues	36.	1,051										36.
Total Revenues (lines 35 and 36)	37.	85,892										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		0	0	425	0		183,436	425	263	61.6%	38.
2100 Support Services - Students	39.		0	0	0	0		0	0	0	0.0%	39.
2200 Support Services - Instructional Staff	40.		0	0	0	0		0	0	3,321	-100.0%	40.
2310 Support Services - Governing Board	41.				0				0			41.
Program 100 Subtotal (lines 38-41)	42.		0	0	425	0		183,436	425	3,584	-88.1%	42.
200 and 300 Special Education												
1000 Instruction	43.		109,225	21,430	0	2,430		0	133,085	0	--	43.
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	45.
2310 Support Services - Governing Board	46.				0				0			46.
Program 200 and 300 Subtotal (lines 43-46)	47.		109,225	21,430	0	2,430		0	133,085	0	--	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify) _____												
1000 Instruction	49.		0	0	0	0		0	0	0	0.0%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	50.
2310 Support Services - Governing Board	51.				0				0			51.
3300 Community Services Operations	52.		0	0	0	0			0			52.
Other Programs Subtotal (lines 49 -52)	53.		0	0	0	0		0	0	0	0.0%	53.
Total Classroom Site Fund 013 - Other	54.	80,296	85,892	109,225	21,430	425	2,430	183,436	133,510	3,584	3625.2%	54.
Total Classroom Site Funds (lines 17, 34, and 54)	55.	108,739	214,073	224,759	43,663	425	2,430	357,706	271,277	129,914	108.8%	55.

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND--EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 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%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	88,557	4,480			8,035	171,077	101,072	25,537	295.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	6,428			0	50,000	6,428	9,421	-31.8%
2300, 2400, 2500, 2900 Administration	4.	0		8,801		0	6,236	0	15,037	13,647	10.2%
2600 Operation & Maintenance of Plant	5.	0		0			0	20,000	0	0	0.0%
2700 Student Transportation	6.	0		2,566			0	50,101	2,566	0	--
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	4,077	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	7,009	-100.0%
5000 Debt Service	9.				29,237	0		0	29,237	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	88,557	22,275	29,237	0	14,271	291,178	154,340	59,691	158.6%

(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\$0Actual

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.	291,178	154,339	0	0	74,393	9,697	0	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	0	0	0	0	0	0	0
6710 Land and Improvements	5.	0	0	0	0	74,393	9,697	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	0	3,304	0	0	0	0	0	0
673X Vehicles	8.	35,000	0	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	151,077	18,970	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	29,237	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	186,077	51,511	0	0	74,393	9,697	0	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	0	0			0	0
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	186,077	0	0	0	74,393	0	0	0
Total (lines 13-15)	16.	186,077	Must equal line 12	0	0	74,393	Must equal line 12	0	0

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, 2020	
Land and Improvements	\$1,081,448 1.
Buildings and Improvements	\$16,279,197 2.
Furniture, Equipment, Vehicles, and Technology	\$2,216,105 3.
Construction in Progress	\$0 4.
Total	\$19,576,750 5.

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
FEDERAL PROJECTS							
100-130 ESEA Title I - Helping Disadvantaged Children	1. (22,636)	150,207	0	91,479	129,534	(1,963)	1.
140-150 ESEA Title II - Prof. Development and Technology	2. (1,477)	7,753	0	12,893	6,794	(518)	2.
160 ESEA Title IV - 21st Century Schools	3. 0	0	0	0	0	0	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5. 0	0	0	0	0	0	5.
200 ESEA Title VII - Indian Education	6. 0	0	0	0	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0	7.
220 IDEA Part B	8. (54,233)	109,035	0	42,000	58,393	(3,591)	8.
230 Johnson-O'Malley	9. (101,568)	0	0	0	0	(101,568)	9.
240 Workforce Investment Act	10. 0	0	0	0	0	0	10.
250 AEA-Adult Education	11. 0	0	0	0	0	0	11.
260-270 Vocational Education - Basic Grants	12. 0	0	0	0	0	0	12.
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0	13.
290 Medicaid Reimbursement	14. 875	1,090	0	0	0	1,965	14.
374 E-Rate	15. 72,039	22,574	0	65,469	52,856	41,757	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 0	0	0	0	0	0	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 60,889	117,462	0	0	81,194	97,157	17.
Total Federal Project Funds (lines 1-17)	18. (46,111)	408,121	0	211,841	328,771	33,239	18.
Total COVID-19 Federal Relief Funds included in line 17 above	19.	0	0		0	0	19.
STATE PROJECTS							
400 Vocational Education	20. 0	0	0	0	0	0	20.
410 Early Childhood Block Grant	21. 0	0	0	0	0	0	21.
420 Ext. School Yr. - Pupils with Disabilities	22. 0	0	0	0	0	0	22.
425 Adult Basic Education	23. 0	0	0	0	0	0	23.
430 Chemical Abuse Prevention Programs	24. 0	0	0	0	0	0	24.
435 Academic Contests	25. 0	0	0	0	0	0	25.
450 Gifted Education	26. 0	2,061	0	0	1,970	91	26.
456 College Credit Exam Incentives	27. 0	0	0	0	0	0	27.
457 Results-based Funding	28. 0	0	0	0	0	0	28.
460 Environmental Special Plate	29. 0	0	0	0	0	0	29.
465-499 Other State Projects	30. 3,668	109,988	0	0	109,988	3,668	30.
Total State Project Funds (lines 20-30)	31. 3,668	112,049	0	0	111,958	3,759	31.
Total Federal and State Projects (lines 18 and 31)	32. (42,443)	520,170	0	211,841	440,729	36,998	32.

(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.

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	25,346	17,410		18,000	0	42,756	1.
050 County, City, and Town Grants	0	0	0	0	0	0	2.
071 English Language Learner (1)	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	0	0	0	0	0	0	4.
500 School Plant	123,885	18,214	0	123,607	0	142,099	5.
515 Civic Center	0	0	0	0	0	0	6.
520 Community School	0	0	0	0	0	0	7.
525 Auxiliary Operations	8,303	0	0	8,288	1,422	6,881	8.
526 Extracurricular Activities Fees Tax Credit	5,048	13,012	0	4,692	12,493	5,567	9.
530 Gifts and Donations	2,798	0	0	2,798	0	2,798	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0	11.
540 Fingerprint	0	0	0	0	0	0	12.
545 School Opening	0	0	0	0	0	0	13.
550 Insurance Proceeds	6,278	115	0	0	0	6,393	14.
555 Textbooks	0	0	0	0	0	0	15.
565 Litigation Recovery	81	0	0	0	0	81	16.
570 Indirect Costs	13,238	0	0	10,000	16,804	(3,566)	17.
575 Unemployment Insurance	0	0	0	0	0	0	18.
580 Teacherage	0	0	0	0	0	0	19.
585 Insurance Refund	0	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	0	0	0	0	0	0	21.
595 Advertisement	0	0	0	0	0	0	22.
596 Career Technical Education	0	0	0	0	0	0	23.
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0	24.
650 Gifts and Donations—Capital	99,595	2,087	0	130,000	0	101,682	25.
660 Condemnation	0	0	0	0	0	0	26.
665 Energy and Water Savings	0	0	0	0	0	0	27.
686 Emergency Deficiencies Correction	0	0	0	0	0	0	28.
691 Building Renewal Grant	8,805	152	0	8,793	1,010	7,947	29.
695 New School Facilities	74,504	1,264		74,393	9,697	66,071	30.
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0	31.
850 Student Activities	0	0		0	0	0	32.
Other	0	0	0	0	0	0	33.
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	0	0	0	0	0	0	2.
9__ OPEB	0	0	0	0	0	0	3.
9__	0	0	0	0	0	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0	0	1.
Class Size Reduction	9,000	0	2.
Dropout Prevention Programs	0	0	3.
Instructional Improvement Programs	9,000	0	4.
Total Expenditures (lines 1-4)	18,000	0	5.
Total Expenditures from accounting data		0	6.

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

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

DISTRICT NAME Red Rock Elementary School District

COUNTY Pinal

CTDS NUMBER 110405000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$0	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	0	3.
4. Bonds Outstanding, June 30, 2020	\$0	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates		
a. Primary	\$45,695,794	Tax Rate 2.2425
b. Secondary	\$0	Tax Rate 0.0000
2. Number of Schools		1
3. Actual Days in Session		180
4. Area of School District (Square Miles)		165

(Report this WHETHER OR NOT district changed boundaries in FY 2020)

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)	\$2,085,890
2. Classroom Supplies (Function 1000, Object Code 6600)	\$123,487
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$512,622
4. Support Services—Students (Function 2100)	\$154,299
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$591,771
6. Total Current Expenditures	\$3,468,069
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$328,771
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$3,139,298

E. 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

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

\$0

G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$0

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

1. Average salary of all teachers employed in FY 2020	\$42,000
2. Average salary of all teachers employed in FY 2019	\$39,904
3. Increase in average teacher salary from prior year	\$2,096
4. Percentage increase	5.3%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$37,114
6. Total percentage increase in average teacher salary since FY 2018	13.2%

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	0	0	0	0	0	0	0	0	0	0	0
2. Verbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Nonverbal Reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Total Duplicated Enrollment (lines 1-3)	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)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	429,800	653,338	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)	429,800	653,338	9.
10. IEP required pupil transportation costs coded within Program 400		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	16,500	13,000 1.
2. Federal Audit Expenditures - All Funds	6330	0	500 2.

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

Actual Expenditures made in FY 2020	\$ 0
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F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts
for high school students only (objects 6561 & 6565)
2. Tuition to Other Arizona Districts
for all other students (objects 6561)
3. Tuition to Out-of-State Districts
for high school students only (objects 6562 & 6565)
4. Tuition to Out-of-State Districts
for all other students (objects 6562)

Non-Type 03 Districts

5. Tuition to Other Arizona Districts (object 6561)
6. Tuition to Out-of-State Districts (object 6562)

All Districts

7. Tuition to Private Schools (object 6563)
8. Tuition to Ed Services\Coops\IGAs (object 6564)
9. Tuition Other (object 6569) (1)
10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0 1.
			0 2.
			0 3.
			0 4.
0	0		0 5.
0	0		0 6.
21,711	0		21,711 7.
1,925	0		1,925 8.
0	0		0 9.
23,636	0	0	23,636 10.

(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		
		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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)		
Funds 001-799 (excluding 575)												Total		
1000 Instruction	1.	1,402,069	594,802	104,902	220,232	124,698	7,941				2,134	0	2,456,778	1.
2000 Support Services														
2100 Students	2.	6,619	1,308	137,657	7,933	6,428	781				1,027	0	161,753	2.
2200 Instructional Staff	3.	45,161	8,952	9,760	0	0	0				70	0	63,943	3.
2300 General Administration	4.	140,403	27,311	16,392	0	0	4,174	0			0	0	188,280	4.
2400 School Administration	5.	98,587	19,444	3,751	3,410	5,209	0				0	0	130,401	5.
2500, 2900 Central Services, Other	6.	136,226	34,231	14,497	2,024	7,418	6,504			0	120	0	201,020	6.
2600 Operation and Maintenance of Plant	7.	35,000	6,813	202,535	77,837	0	331				0	0	322,516	7.
2700 Student Transportation	8.	0	0	5,042	11,347	112,554	50				0		128,993	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	71,913	14,017	528	114,580	1,213	2,447				0	0	204,698	9.
3200 Enterprise Operations	10.	0	0	0	1,422	0	0				0	0	1,422	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.	1,935,978	706,878	495,064	438,785	257,520	22,228	0		0	3,351	0	3,859,804	13.
From Federal Funds	14.	53,105	10,373	113,135	199,241	123,790	0	0		0	0	0	499,644	14.
From State and Local Sources	15.	1,882,873	696,505	381,929	239,544	133,730	22,228	0		0	3,351	0	3,360,160	15.
4000 Facilities Acquisition and Construction	16.	0	0	170	0	9,697	0				0	0	9,867	16.
5000 Debt Service	17.								29,237	0		0	29,237	17.

Total certified teachers and substitutes salaries do not agree with your accounting records. Please verify the amounts.

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)	940,281	18,350	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	129,287	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, 510, 511, 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)	126,350	6.
7. Number of FTE-Certified Teachers	21	7.
8. Number of FTE-Contract Teachers	21	8.

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

1. 6410-6411 Utility Services	7,329	1.
2. 6620-6629 Energy	67,042	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.

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

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. Total (lines 1-3)	0	0	0	4.

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

1. 6710 Land and Improvements	9,697	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	9,697	4.
5. 6450 Construction	0	5.

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

1. 6340 Technical Services	6,236	1.
2. 6432 Technology-Related Repairs and Maintenance	2,261	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	53,373	4.
5. 6650 Supplies-Technology-Related	0	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	133,819	6.
7. Subtotal (Lines 1-6)	195,689	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	8.