

District name Round Valley Unified School District

County Apache

CTDS number 010210000



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 www.elks.net

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/08/2026 contain(s) the data for the annual financial report described above.
Date

Superintendent signature

Slade Morgan
Superintendent (typed name)

Cass Pond
District contact employee

Business Manager signature

Cass Pond
Business Manager (typed name)

9283336580
Telephone number

cpond@elks.net
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 10,970,093
2. Classroom Site Funds (from page 3, line 13)	\$ 1,254,104
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 176,697

District name Round Valley Unified 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)	
19801990	
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)	
3900	
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

6900 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 Apache

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. 1,703,589	348,212	0	4,546,134	3,071,644	1.
2. 8,875,136	482,477	0		1,763,035	2.
3. 0					3.
4. 0	0			0	4.
5. 1,947,787	92,035	0		370,832	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. 0	0			0	18.
19. 9,528	25,020	0	0	98,280	21,635
20. 0	0			0	41,121
21. 0	0			0	650,120
22. 0	0			0	0
23. 0	0			0	42,130
24. 0	0			0	2,850
25. 0	0			0	17,315
26. 0	0			0	81,000
27. 0	0			0	209,327
28. 0	0			0	0
29. 0	0	0	0	0	456,153
30. 10,832,451	599,532	0	0	2,232,147	1,521,650
31. 0	0				0
32. 0	0				0
33. 0	0				0
34. 0	0				0
35. 159,053	0				0
36. 0	0				0
37. 297,437	23,700				0
38. 0	0				3,696,783
39. 0	0			0	550,828
40. 456,490	23,700			0	4,247,611
41. 0					0
42. 0					0
43. 0					0
44. 0					1,237,283
45. 0					544,555
46. 0					0
47. 0					0
48. 0				0	0
49. 0				0	1,781,838
50. 11,288,941	623,232	0	0	2,232,147	7,551,099
51. 0			7,343,806	0	0
52. 0	0	0	0	0	43,215
53. 0	0	0	0	0	34,435
54. 0	0	0	0	0	0
55. 0	0	0	0	0	0
56. 0	0	0	0	0	0
57. 0	0	0	0	0	0
58. 0	0	0	0	0	0
59. 0	0	0	7,343,806	0	77,649
60. 12,992,530	971,444	0	11,889,939	5,303,791	7,628,748
61. 10,970,093	176,697	0	4,247,838	2,787,625	4,922,420
62. 0	0	0	0	0	43,215
63. 0	0	0	0	0	0
64. 0	0	0	0	0	0
65. 0	0	0	0	0	0
66. 0	0	0	0	0	43,215
67. 10,970,093	176,697	0	4,247,838	2,787,625	4,965,635
68. 2,022,437	794,747	0	7,642,101	2,516,166	

CTDS number 010210000

- (1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 10,000 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 10,000 at 6/30/26.
- (4) Debt Service fund, interest expenditures amount: 332,375

District name		Round Valley Unified School District				County Apache		CTDS Number		010210000	
Maintenance and Operation Fund (001)—Expenditures											
Expenditures			Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ decrease in actual
								Budget	Actual	Prior year actual	
100 Regular education											
1000 Instruction	1.		2,809,240	897,139	2,269	34,177	4,233	3,659,004	3,747,059	4,107,969	-8.8%
2000 Support services											
2100 Students	2.		544,767	194,212	12,770	932	0	761,821	752,681	756,808	-0.5%
2200 Instructional staff	3.		126,789	44,600	1,763	0	0	173,049	173,153	171,039	1.2%
2300 General administration	4.		144,282	41,511	799	2,154	0	187,836	188,746	189,250	-0.3%
2400 School administration	5.		423,786	116,650	715	0	0	541,148	541,150	660,411	-18.1%
2500 Central services	6.		304,911	108,307	313,448	33,749	0	769,231	760,415	756,837	0.5%
2600 Operation & maintenance of plant	7.		594,804	263,566	611,193	688,412	0	2,490,886	2,157,975	2,203,620	-2.1%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		61,737	22,195	114,249	0	0	0	198,181	170,325	16.4%
610 School-sponsored cocurricular activities	10.		500	38	0	0	0	0	538	4,136	-87.0%
620 School-sponsored athletics	11.		123,556	13,027	4,147	3,069	70,924	159,303	214,722	317,955	-32.5%
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.		5,134,372	1,701,245	1,061,353	762,493	75,157	8,742,278	8,734,620	9,338,350	-6.5%
200 and 300 Special education											
1000 Instruction	15.		689,586	213,901	274,458	13,456	258	1,486,626	1,191,658	910,857	30.8%
2000 Support services											
2100 Students	16.		128,407	48,637	167,376	71	1,337	369,620	345,828	644,472	-46.3%
2200 Instructional staff	17.		0	0	0	0	0	0	0	0	0.0%
2300 General administration	18.		0	0	0	0	0	0	0	0	0.0%
2400 School administration	19.		0	0	0	0	0	0	0	0	0.0%
2500 Central services	20.		0	0	0	0	0	0	0	0	0.0%
2600 Operation & maintenance of plant	21.		0	0	19,764	29,158	0	0	48,922	28,890	69.3%
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.		817,992	262,538	461,598	42,685	1,594	1,856,246	1,586,408	1,584,219	0.1%
400 Pupil transportation	25.		347,596	94,045	63,047	71,481	0	732,391	576,169	693,444	-16.9%
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.		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.		62,838	10,058	0	0	0	51,203	72,896	72,946	-0.1%
Total expenditures (lines 14, 24-26, 29-31)	32.		6,362,798	2,067,887	1,585,999	876,660	76,751	11,860,226	10,970,093	11,688,959	-6.1%
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)								478,108			

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													
1. CSF revenue		1,280,777											
2. Interest income and other revenues		8,262											
3. Total revenues (lines 1 and 2)		1,289,039											
Expenditures													
4. 1000 Instruction			994,131	251,176	0	0	0	0	991,065	1,245,307	1,319,029	-5.6%	
5. 2100 Support services - students			6,530	2,267	0	0	0	0	2,673	8,796	7,644	15.1%	
6. 2200 Support services - instructional staff			0	0	0	0		0	0	0	0	0.0%	
7. 2300 Support services - general administration					0				0	0	0	0.0%	
8. 2500 Central services								0	0	0	0	0.0%	
9. 3300 Community services operations			0	0	0				0	0	0	0.0%	
10. 4000 Facilities acquisition and construction							0		0	0	0	0.0%	
11. 5000 Debt service								0	0	0	0	0.0%	
12. Total expenditures (lines 4-11)			1,000,661	253,443	0	0	0	0	993,738	1,254,104	1,326,673	-5.5%	
13. Total Classroom Site Fund	653,623	1,289,039	1,000,661	253,443	0	0	0	0	1,542,517	1,254,104	1,326,673	-5.5%	688,558
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)									548,779				

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	67,270		1,309			0	61,920	68,579	10,564	549.2%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	3,627	0	185			0	27,000	3,812	27,543	-86.2%
2300, 2400, 2500, 2900 Administration	4.	0		0	5,917		0	0	32,000	5,917	38,101	-84.5%
2600 Operation & maintenance of plant	5.	0		0	16,483			345	216,536	16,828	187,987	-91.0%
2700 Student transportation	6.	0		0	0			0	10,000	0	9,921	-100.0%
3000 Operation of noninstructional services	7.	0		0	2,619			0	13,000	2,619	13,383	-80.4%
4000 Facilities acquisition and construction	8.	0		0	0			78,942	354,134	78,942	21,503	267.1%
5000 Debt service	9.					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	70,896	0	26,514	0	0	79,287	922,396	176,697	309,002	-42.8%

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

207,806

(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

Actual0

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.	922,396	176,697		4,247,838	0	0	0	0
6150 Classified salaries	2.		0		0	0	0	0	0
6200 Employee benefits	3.		0		0	0	0	0	0
6450 Construction services	4.		78,942	3,300,000	3,676,389	0	0	0	0
6655 Short-term noninstructional software subscription	5.		0		0	0	0	0	0
6710 Land and improvements	6.		0		0	0	0	0	0
6720 Buildings and improvements	7.		0		0	0	0	0	0
6731, 6732, 6733, and 6740 Furniture and equipment	8.	466,523	11,440		55,087	0	0	0	0
6734, 6735, 6736 and 6741 Vehicles	9.	0	0		195,458	0	0	0	0
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	455,873	15,074		243,281	0	0	0	0
6831, 6832, 6833 Redemption of principal	11.		0		0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.		0		0	0	0	0	0
Total (lines 2-12)	13.	922,396	105,455	3,300,000	4,170,216	0	0	0	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	0	0	3,200,000	4,170,216			0	0
New construction	15.	0	0		0	0	0	0	0
Other	16.	922,396	105,455	100,000	0	0	0	0	0
Total (lines 14-16)	17.	922,396	105,455	3,300,000	4,170,216	0	0	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, 2026	
Land and improvements	12,807,251
Buildings and improvements	61,218,016
Furniture, equipment, vehicles, and technology	4,960,913
Construction in progress	1,917,382
Total	80,903,562

District name Round Valley Unified School District

County Apache

CTDS number 010210000

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)

Total COVID-19 federal relief funds included in lines above

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)

Total federal and State projects (lines 21 and 33)

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types
	Actual	Actual	Actual	Budget	Actual	Actual	
1.	(16,329)	477,874	(26,778)	497,821	481,892	(47,125)	Special revenue
2.	(1,836)	12,467	0	92,862	10,651	(20)	Special revenue
3.	(170)	17,999	(1,121)	44,344	17,829	(1,121)	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	0	3,128	0	6,800	7,531	(4,403)	Special revenue
6.	0	0	0	0	0	0	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	0	291,385	(15,315)	312,534	276,070	0	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	28,209	0	29,186	28,209	0	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	1,982	17	0	0	0	1,999	General
15.	173,096	545,152	0	170,000	169,704	548,545	General
16.	1,191	746	0	470	0	1,936	General
17.	0	0	0	0	0	0	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	0	0	0	0	0	0	Special revenue
20.	0	0	0		0	0	Capital projects
21.	157,934	1,376,977	(43,215)	1,154,017	991,887	499,810	
22.	0	0	0		0	0	
23.	0	19,048	0	19,048	19,048	0	Special revenue
24.	(1,693,297)	2,756,940	0	0	1,063,643	0	Special revenue
25.	0	0	0	0	0	0	Special revenue
26.	0	0	0	0	0	0	Special revenue
27.	0	0	0	0	0	0	Special revenue
28.	0	0	0	0	0	0	Special revenue
29.	0	0	0	0	0	0	Special revenue
30.	603	4,948	0	2,000	0	5,551	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	92,779	84,387	0	3,080,000	83,598	93,568	Special revenue
33.	(1,599,914)	2,865,323	0	3,101,048	1,166,289	99,119	
34.	(1,441,980)	4,242,300	(43,215)	4,255,065	2,158,177	598,929	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	26,778
0	0
0	1,121
0	0
0	0
0	0
0	0
0	0
0	15,315
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Other financing sources (2)	Other financing 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

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

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

District name Round Valley Unified School District			County Apache				
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	
	1.	2.	3.	4.	5.	6.	
020 Instructional Improvement	73,876	97,872		60,000	103,985	67,764	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	9,052	159,424	13,750	85,000	28,080	154,146	5.
515 Civic Center	33,418	4,040	0	36,834	581	36,878	6.
520 Community School	0	0	0	0	0	0	7.
525 Auxiliary Operations	221,599	409,914	0	223,961	341,602	289,912	8.
526 Extracurricular Activities Fees Tax Credit	148,311	43,491	0	149,915	44,053	147,749	9.
530 Gifts and Donations	351,839	84,706	0	341,564	63,704	372,841	10.
535 Career & Technical Education Projects	15,475	129	0	15,434	0	15,604	11.
540 Fingerprint	0	0	0	0	0	0	12.
545 School Opening	0	0	0	0	0	0	13.
550 Insurance Proceeds	45,940	7,095	20,685	159,161	41,304	32,415	14.
555 Textbooks	1,039	79	0	11,943	0	1,118	15.
565 Litigation Recovery	64,552	654	0	55,282	550	64,655	16.
570 Indirect Costs	65,362	476	43,215	130,964	28,572	80,481	17.
575 Unemployment Insurance	1,170	10	0	1,167	0	1,180	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	6,702	76	0	6,685	0	6,778	22.
596 Career Technical Education	0	209,682	0	74,579	177,958	31,724	23.
597 Arizona Industry Credentials Incentive	0	0	0	0	0	0	24.
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	0	0	0	0	0	0	26.
660 Condemnation	0	0	0	0	0	0	27.
665 Energy and Water Savings	0	0	0	0	0	0	28.
686 Emergency Deficiencies Correction	0	0	0	0	0	0	29.
691 Building Renewal Grant	0	5,097	0	500,000	5,091	6	30.
695 New School Facilities	0	0		0	0	0	31.
720 Impact Aid Revenue Bond Debt service	0	0	0	0	0	0	32.
750 Permanent Funds	0	0	0	0	0	0	33.
800-849 Trust and Custodial Funds	0	0	0	0	0	0	34.
850 Student Activities	183,478	265,033		130,000	224,549	223,962	35.
855 Employee Insurance Program Withholdings	0	0	0	0	0	0	36.
865 State Income Tax Withholdings	0	0	0	0	0	0	37.
900-949 Enterprise Funds	0	0	0	0	0	0	38.
Internal Service Funds 950-989	0	0	0	0	0	0	39.
955 Intergovernmental Agreements	0	283,137	0	0	0	283,137	2.
951	0	0	0	0	0	0	3.
	16,097	103	0	19,293	1,370	14,830	4.

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

CTDS number 010210000

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	60,000	51,993
Class size reduction	0	0
Dropout prevention programs	0	51,993
Instructional improvement programs	0	0
Total expenditures (lines 1-4)	60,000	103,985
Total expenditures from accounting data		103,985

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.
0	0	2.
0	0	3.
0	0	4.
13,750	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.
20,685	0	14.
0	0	15.
0	0	16.
43,215	0	17.
0	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.
		31.
0	0	32.
0	0	33.
0	0	34.
		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.

District name Round Valley Unified School District

A. Bonds and short-term debt	
1. Bonds outstanding, July 1, 2025	3,590,000
2. Bonds issued during FY 2026	7,000,000
3. Bonds retired during FY 2026	(2,455,000)
4. Bonds outstanding, June 30, 2026	8,135,000
5. Short-term debt outstanding, July 1, 2025	0
6. Short-term debt outstanding, June 30, 2026	0

B. District assessed valuation and other district information	
1. FY 2026 Assessed valuations and tax rates	
a. Primary	324,012,192.0000
b. Secondary	414,189,064.0000
2. Number of schools	5
3. Actual days in session	144
4. Area of school district (square miles)	1,612

(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	M & O	Unrestricted Capital Outlay
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)	6,588,702
2. Classroom supplies (function 1000, object code 6600)	594,740
3. Administration (functions 2300, 2400, 2500, & 2900)	1,645,256
4. Support services—students (function 2100)	1,315,084
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	689,112
6. Total current expenditures	10,832,893
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	1,035,210
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	9,797,683

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 Apache

CTDS number 010210000

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	8,446,015
3. Other funds, except for any employee retirement funds	0

I. Average teacher salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2026	60,384
2. Average salary of all teachers employed in FY 2025	66,853
3. Increase in average teacher salary from prior year	(6,469)
4. Percentage increase	-9.7%

Comments on average salary calculation (optional):

\$3,627,492/70 + \$599,400/70 = \$60,384
Decrease because Attrition we either hired less experienced teachers or didn't replace the position

J. Certified staff salaries and FTE (funds 001-799 excluding 575)	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	256,181	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	3,627,492	70.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	518,320	11.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	3,109,172	59.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	599,400	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	0	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	71,960	
6. Other certified staff (all functions, object codes 6140-6149)	851,731	

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	5,406,764
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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	3	5	3	1	4	2	2	5	4	7	2	38
0	0	3	2	0	4	4	1	1	3	0	1	2	21
0	0	2	3	1	1	5	1	2	2	3	7	1	28
0	0	8	10	4	6	13	4	5	10	7	15	5	87

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	
1,533,892	1,337,528	1.
1,436	1,435	2.
0	0	3.
0	3,956	4.
0	487	5.
12,000	42,758	6.
0	0	7.
308,918	200,245	8.
1,856,246	1,586,408	9.

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

21,630	28,630	10.
--------	--------	-----

C. Maintenance and Operation expenditures for gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	1,436
9-12	\$	0
Total	\$	1,436

D. Expenditures for audit services

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

Budget	Actual	
33,500	33,500	1.
0	2,500	2.

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

Actual expenditures made in FY 2026

\$	0
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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
0
0
0
0

- 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
1,744,716
1,367,668
360,209
0
28,630

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

Funds 001-799 (excluding 575)	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, 6886, 6890	All object codes (excluding 6900)	
1000 Instruction	1. 5,371,829	1,621,858	395,371	422,570	17,273	1,400				124,571	0	7,954,871
2000 Support services												
2100 Students	2. 776,650	279,793	203,590	3,775	37,002	1,330				12,944	0	1,315,084
2200 Instructional staff	3. 126,789	44,600	8,095	1,080	185	0				0	0	180,749
2300 General administration	4. 154,202	44,711	799	2,154	0	0	0			0	0	201,866
2400 School administration	5. 423,786	116,650	1,196	0	1,772	0				0	0	543,404
2500, 2900 Central services, other	6. 396,391	136,817	327,883	34,499	4,145	250			0	0	0	899,986
2600 Operation and maintenance of plant	7. 652,092	282,730	713,473	735,077	288,787	0				0	0	2,672,159
2700 Student transportation	8. 347,596	94,045	65,555	71,481	196,458	0				0		775,135
3000 Operation of noninstructional services												
3100 Food service operations	9. 94,757	31,473	459,690	61,110	3,778	0				0	0	650,807
3200 Enterprise operations	10. 0	0	0	0	0	0				0	0	0
3300 Community services operations	11.										0	0
3400 Bookstore operations	12. 0	0	0	38,070	0	0				0	0	38,070
Total (lines 1-12)	13. 8,344,091	2,652,677	2,175,653	1,369,815	549,400	2,980	0		0	137,515	0	15,232,131
From federal funds	14. 727,487	242,985	309,060	113,800	2,358	0	0		0	2,417	0	1,398,107
From state and local sources	15. 7,616,604	2,409,692	1,866,593	1,256,016	547,042	2,980	0		0	135,098	0	13,834,024
4000 Facilities acquisition and construction	16. 0	0	4,859,248	0	0	0				0	0	4,859,248
5000 Debt service	17.							2,455,000	332,375		0	2,787,375

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)	3,462,093	252,506	0	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	545,952	0	0	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	258,460	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	1,200	3,675	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	31,147	0	0	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	875	6.
7. Number of FTE-certified teachers	70	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	131,506	1.
2. 6620-6629 Energy	477,700	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	17,999	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	40,608	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	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	4,859,248	5.

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

1. 6340 Technical services	0	1.
2. 6432 Technology-related repairs and maintenance	0	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	40,052	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	114,846	5.
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	0	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	6,155	7.
8. Subtotal (lines 1-7)	161,053	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	252,200	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	0	1.
2. Function 2220 Library/media services	0	2.

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

1. Object 664X, functions 1000 and 2220	111,220	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
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)	304,980	304,980		
2. Elementary and secondary school emergency relief funds (ESSER II)	1,265,286	1,265,286	0	
3. Elementary and secondary school emergency relief funds (ESSER III)	2,861,041	2,861,041	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	271,849	271,849		
6. Other COVID-19 federal relief funds	0	0	0	0
7. Total	4,703,156	4,703,156	0	0

Total FY 2026 expenditures + other financing uses0

Food Service

Beginning fund balance (1)

Revenues

1500 Investment income
1600 Food service

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)

A. Number of operating months

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

* 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

D. Special milk program

Charge to children per ½ pint milk unit

Number of ½ pint milk units served to children

For comparison only - prior year number of meals served

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

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 6300 Food Management Company

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

(1) Includes food service fund revolving account cash balance of \$2,000 at 7/1/25 or \$2,000 at 6/30/26, as applicable.

E. Detail of food service management company expenditures

Classified salaries

Employee benefits

Supplies and materials (nonfood)

Food

Management fee

Other

Total (must equal total of amounts on line 14 above)

I certify that the Annual Financial Report of Round Valley Unified School District, Apache County, for fiscal year 2026 was approved by the Governing Board on 10/14/2026, and that the complete Annual Financial Report may be reviewed by contacting Cass Pond at the District Office, telephone 9283336580, during normal business hours.

	CTDS number	010210000
Avg. Daily Membership	2025	2026
Attending	1,136.2256	1,101.4967
2026 Tax Rates:	Primary	Secondary
	2.5760	0.8948

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

Frank Flores
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				8,742,278	8,734,620		
Special Education				1,856,246	1,586,408		
Pupil Transportation				732,391	576,169		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				51,203	72,896		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	1,703,589	11,288,941	0	11,860,226	10,970,093	2,022,437	General
Classroom Site Funds	653,623	1,289,039		1,542,517	1,254,104	688,558	Special revenue
Unrestricted Capital Outlay	348,212	623,232	0	922,396	176,697	794,747	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	157,934	1,376,977	(43,215)	1,154,017	991,887	499,810	
State projects	(1,599,914)	2,865,323	0	3,101,048	1,166,289	99,119	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	73,876	97,872		60,000	103,985	67,764	Special revenue
Bond Building	4,546,134	0	7,343,806		4,247,838	7,642,101	Capital projects
Condemnation	0	0	0	0	0	0	Special revenue
Energy and Water Savings	0	0	0	0	0	0	Special revenue
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	0	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	9,052	159,424	13,750	85,000	28,080	154,146	Special revenue
Food Service	0	448,741	0	500,000	448,741	0	Special revenue
Civic Center	33,418	4,040	0	36,834	581	36,878	Special revenue
Community School	0	0	0	0	0	0	Special revenue
Auxiliary Operations	221,599	409,914	0	223,961	341,602	289,912	General
Extracurricular Activities Fees	148,311	43,491	0	149,915	44,053	147,749	Special revenue
Gifts and Donations	351,839	84,706	0	341,564	63,704	372,841	Special revenue
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	15,475	129	0	15,434	0	15,604	Special revenue
Fingerprint	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	45,940	7,095	20,685	159,161	41,304	32,415	Special revenue
Textbooks	1,039	79	0	11,943	0	1,118	Special revenue
Litigation Recovery	64,552	654	0	55,282	550	64,655	General
Indirect Costs	65,362	476	43,215	130,964	28,572	80,481	General
Unemployment Insurance	1,170	10	0	1,167	0	1,180	General
Teacherage	0	0	0	0	0	0	Special revenue
Insurance Refund	0	0	0	0	0	0	Special revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special revenue
Advertisement	6,702	76	0	6,685	0	6,778	General
Career Technical Education	0	209,682	0	74,579	177,958	31,724	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	3,071,644	2,232,147	0	1,999,969	2,787,625	2,516,166	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	0	5,097	0	500,000	5,091	6	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	183,478	265,033	0	130,000	224,549	223,962	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
	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	283,137	0	0	0	283,137	Internal services
	0	0	0	0	0	0	Internal services
FUND 951	16,097	103	0	19,293	1,370	14,830	Internal services
Total	10,119,130	21,695,420	7,378,240	23,081,955	23,104,673	16,088,117	

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

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses

Current year beginning fund balance

1. FY 2026 AFR beginning fund balance

Current year ending fund balance

2. Total FY 2026 ending fund balance

FY 2026 ending fund balance details:

3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.c Planned to be spent in FY 2027 to support budgeted spending	2,022,436	0	995,485	0	7,642,101	0	6	688,558	46,449	1,084,200	0	2,516,166	0	0	297,967	0	12,777,202	0	0	0
3.d Maintained for debt retirement after FY 2027																	2,516,166	0	0	0
3.e Maintained for capital projects after FY 2027																	0	0	0	0
3.f Maintained for retirement contributions after FY2027	0	794,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2027																				
3.h Maintained for future financial stability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.i	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.j	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.k Total FY 2026 ending fund balance	2,022,436	794,747	995,485	0	7,642,101	6	688,558	46,449	1,084,200	2,516,166	0	297,967	16,088,115	0	0	0	0	0	0	0

FY 2026 ending fund balance classification

4.a Nonspendable	1,164,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.b Restricted	0	0	0	0	0	0	6	688,558	46,449	0	0	0	0	0	0
4.c Committed	857,753	794,747	0	0	0	7,642,101	0	0	0	0	2,516,166	0	0	297,967	12,108,734
4.d Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.e Unassigned	0	0	995,485	0	0	0	0	0	0	1,084,200	0	0	0	0	2,079,685
4.f Total (amount must agree to line 3.k above)	2,022,436	794,747	995,485	0	0	7,642,101	0	688,558	46,449	1,084,200	2,516,166	0	0	297,967	16,088,115

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

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

If question 1 was answered yes, complete the table below to describe the District's specific FY 2026 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

Fund(s)	Targeted FY 2026 fund balance reserve amount(s)	Actual FY 2026 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2027 and thereafter:

The district purposefully plans each year to use their reserves for specific purposes the following year. This is part of the plan that is used by the district. Although there is no specific item approved by the board, it is communicated to the board annually during the budget adoption.

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	4.
2000 Support services										
2100 Students	5.		0	0	0	0	0	0	0	5.
2200 Instructional staff	6.		0	0	0	0	0	0	0	6.
2300 General administration	7.		0	0	0	0	0	0	0	7.
2400 School administration	8.		0	0	0	0	0	0	0	8.
2500 Central services	9.		0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	10.
2700 Student transportation	11.		0	0	0	0	0	0	0	11.
2900 Other	12.		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	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	17.
2000 Support services										
2100 Students	18.		0	0	0	0	0	0	0	18.
2200 Instructional staff	19.		0	0	0	0	0	0	0	19.
2300 General administration	20.		0	0	0	0	0	0	0	20.
2400 School administration	21.		0	0	0	0	0	0	0	21.
2500 Central services	22.		0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	23.
2700 Student transportation	24.		0	0	0	0	0	0	0	24.
2900 Other	25.		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	26.