District name Santa Cruz Valley Union High School District **County** Pinal **CTDS number** 110540000 **File origina**

Annual Financial Report

Instructions

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

2025

Signature/Date	**Signature/Date**

District website link of posted AFR www.scvuhs.org

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

Date

Superintendent signature	Business Manager signature
Chrystal Reyes	Elizabeth Ibarra
Superintendent (typed name)	Business Manager (typed name)
Elizabeth Ibarra	(520) 466-2239
District contact employee	Telephone number
	libarra@scvuhs.org
	Email

Total expenditures by fund

1.	Maintenance & Operation (from page 2, line 32)	$ 3,837,621
2.	Classroom Site Funds (from page 3, line 13)	$ 388,276
3.	Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$ 336,846

District name Santa Cruz Valley Union High School District **County** Pinal **CTDS number** 110540000

Instructions

Funds available	Line	Maintenance and Operation Fund 001 Actual	Unrestricted Capital Outlay Fund 610 Actual	Adjacent Ways Fund 620 Actual	Bond Building Fund 630 Actual	Debt Service Fund 700 (4) Actual	All other funds Actual	Line
Beginning fund balance (1)	1.	2,349,728	361,716	169,573	95,144	354,313		1.
Revenues								
1000 Local								
1110 Property taxes	2.	2,661,666	217,678	206		635,308	1	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1280 Revenue in lieu of taxes	4.	0	0	0		0	0	4.
1311 Tuition from individuals excluding summer school	5.	0	0			0	0	5.
1312 Tuition from individuals for summer school	6.	0	0			0	0	6.
1320 Tuition from other Arizona districts	7.	0	0			0	0	7.
1330 Tuition from out-of-state districts	8.	0	0			0	0	8.
1340 Tuition from other private sources (other than individuals)	9.	0	0			0	0	9.
1350 Tuition from other government sources within Arizona	10.	0	0			0	0	10.
1360 Tuition from other government sources outside Arizona	11.	0	0			0	0	11.
1410 Transportation fees from individuals	12.	0	0			0	0	12.
1420 Transportation fees from other Arizona districts	13.	0	0			0	0	13.
1430 Transportation fees from out-of-state districts	14.	0	0			0	0	14.
1440 Transportation fees from other private sources (other than individuals)	15.	0	0			0	0	15.
1450 Transportation fees from other government sources within Arizona	16.	0	0			0	0	16.
1460 Transportation fees from other government sources outside Arizona	17.	0	0			0	0	17.
1500 Investment income	18.	71,562	10,010	4,979	0	20,536	30,492	18.
1750 Revenue from enterprise and student activities	19.	0	0			0	259,060	19.
1790 Extracurricular activities fees tax credit	20.	0	0			0	3,700	20.
1800 Revenue from community services activities	21.	0	0			0	680	21.
1910 Rentals	22.	0	0			0	0	22.
1920 Contributions and donations from private sources	23.	0	0			0	0	23.
1950 Miscellaneous revenues from other districts	24.	0	0			0	57,082	24.
1960 Miscellaneous revenues from other local governmental units	25.	0	0			0	0	25.
Other (specify) (2) 1980, 1990	26.	3,875	51	0	0	0	674,723	26.
Total Local Revenues (lines 2-26)	27.	2,737,103	227,739	5,185	0	655,844	1,025,738	27.
2000 County								
2110 County School Fund	28.	4	0					28.
2210 Special County School Reserve Fund	29.	0	0					29.
Other (specify)	30.	0	0					30.
Total County Revenues (lines 28-30)	31.	4	0					31.
3000 State								
3100 Unrestricted	32.	73,144	0				0	32.
3110 State Equalization Assistance	33.	1,232,395	120,759				0	33.
3120 Additional State Aid	34.	176,184	14,409				0	34.
3200 Restricted	35.						601,977	35.
Other (specify) N/A	36.	0	0			0	1	36.
Total State Revenues (lines 32-36)	37.	1,481,723	135,168			0	601,978	37.
4000 Federal								
4100 Unrestricted revenue received directly from the federal government	38.	0					0	38.
4200 Unrestricted revenue received from the federal government through the state	39.	0					0	39.
4300 Restricted revenue received directly from the federal government	40.						0	40.
4500 Restricted revenue received from the federal government through the state	41.						1,300,037	41.
4700 Revenue received from the federal government through other intermediate agencies	42.	0					9,544	42.
4800 Revenue in lieu of taxes	43.	0					0	43.
4900 Revenue for/on behalf of the district	44.	0					13,992	44.
Other (specify)	45.	0				0	0	45.
Total Federal Revenues (lines 38-45)	46.	0				0	1,323,573	46.
Total fund revenue (lines 27, 31, 37, and 46)	47.	4,218,830	362,907	5,185	0	655,844		47.
5100 Issuance of bonds	48.				0	0		48.
5200 Fund transfers-in	49.	0	0	0	0	0		49.
Other (specify)	50.	0	0	0	0	0		50.
Total funds available (lines 1 and 47 through 50)	51.	6,568,558	724,623	174,758	95,144	1,010,157		51.
Total expenditures	52.	3,837,621	336,846	0	95,144	672,910		52.
6900 Other financing uses and other items including transfers-out	53.	23,583	0	0	0	0		53.
Total expenditures and other uses (lines 52 plus 53)	54.	3,861,204	336,846	0	95,144	672,910		54.
Ending fund balance (line 51 minus line 54) (3)	55.	2,707,354	387,777	174,758	0	337,247		55.

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 5,000 at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 5,000 at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 112,250

District name Santa Cruz Valley Union High School District **County** Pinal **CTDS Number** 110540000

Maintenance and Operation Fund (001)—Expenditures

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals: Budget	Totals: Actual	Totals: Prior year actual	% Increase/ decrease in actual	
100 Regular education											
1000 Instruction	1.	701,033	298,094	0	2,127	0	1,786,852	1,001,254	919,034	8.9%	1.
2000 Support services											
2100 Students	2.	152,848	77,542	6,446	2,326	100	301,702	239,262	140,757	70.0%	2.
2200 Instructional staff	3.	31,294	5,625	2,148	2,304	1,468	10,279	42,839	8,543	401.5%	3.
2300 General administration	4.	70,869	29,977	35,284	525	5,436	242,216	142,091	168,295	-15.6%	4.
2400 School administration	5.	83,314	30,769	2,655	4,574	1,200	179,368	122,512	127,318	-3.8%	5.
2500 Central services	6.	182,374	65,373	52,098	4,203	2,139	437,768	306,187	308,133	-0.6%	6.
2600 Operation & maintenance of plant	7.	217,704	104,312	461,142	336,809	84	1,450,641	1,120,051	1,018,159	10.0%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	69,826	24,640	0	0	0	129,247	94,466	90,621	4.2%	9.
610 School-sponsored cocurricular activities	10.	7,400	1,474	2,478	0	0	14,848	11,352	12,054	-5.8%	10.
620 School-sponsored athletics	11.	67,386	17,590	18,304	14,150	14,465	202,414	131,895	148,701	-11.3%	11.
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
Subtotal (lines 1-13)	14.	1,584,048	655,396	580,555	367,018	24,892	4,755,335	3,211,909	2,941,615	9.2%	14.
200 and 300 Special education											
1000 Instruction	15.	191,121	89,072	34,018	0	695	296,532	314,906	192,766	63.4%	15.
2000 Support services											
2100 Students	16.	0	0	40,830	0	0	63,075	40,830	33,984	20.1%	16.
2200 Instructional staff	17.	3,000	598	0	0	0	63,350	3,598	51,342	-93.0%	17.
2300 General administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	36,050	13,006	64	0	0	100	49,120	960	5016.7%	20.
2600 Operation & maintenance of plant	21.	0	0	0	0	0	0	0	0	0.0%	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.	230,171	102,676	74,912	0	695	423,057	408,454	279,052	46.4%	24.
400 Pupil transportation	25.	85,477	14,664	94,058	23,029	30	390,986	217,258	287,996	-24.6%	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.	0	0	0	0	0	0	0	0	0.0%	31.
Total expenditures (lines 14, 24-26, 29-31)	32.	1,899,696	772,736	749,525	390,047	25,617	5,569,378	3,837,621	3,508,663	9.4%	32.

Instructions

Classroom Site Fund—Revenues, expenditures, and fund balances

		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures Budget	Total expenditures Actual	Total expenditures Prior year actual	% Increase/ decrease in actual	Ending fund balance
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		467,721											
Interest income and other revenues	2.		5,858											
Total revenues (lines 1 and 2)	3.		473,579											
Expenditures														
1000 Instruction	4.			324,602	63,674	0	0	0	0	568,030	388,276	439,555	-11.7%	
2100 Support services - students	5.			0	0	0	0	0	0	0	0	0	0.0%	
2200 Support services - instructional staff	6.			0	0	0	0		0	0	0	0	0.0%	
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.			324,602	63,674	0	0	0	0	568,030	388,276	439,555	-11.7%	
Total Classroom Site Fund	13.	69,913	473,579	324,602	63,674	0	0	0	0	568,030	388,276	439,555	-11.7%	155,216

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 388,276

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in actual
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.		48,925		118,158			0	100,285	167,082	52,990	215.3%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	12,555	18,552			0	77,537	31,107	12,768	143.6%
2300, 2400, 2500, 2900 Administration	4.	0		3,622	13,219		0	0	43,495	16,841	24,215	-30.5%
2600 Operation & maintenance of plant	5.	0		0	9,301			0	86,100	9,301	11,757	-20.9%
2700 Student transportation	6.	0		0	0			0	0	0	0	0.0%
3000 Operation of noninstructional services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	0			112,515	214,984	112,515	106,443	5.7%
5000 Debt service	9.					0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	48,925	16,177	159,230	0	0	112,515	522,401	336,846	208,173	61.8%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 336,846

(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** 0 **Actual** 0

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

Selected expenditures by object code		Unrestricted Capital Outlay Fund 610 Budget	Unrestricted Capital Outlay Fund 610 Actual	Bond Building Fund 630 Budget	Bond Building Fund 630 Actual	New School Facilities Fund 695 Budget	New School Facilities Fund 695 Actual	Adjacent Ways Fund 620 Budget	Adjacent Ways Fund 620 Actual	
Total fund expenditures	1.	522,401	336,846	0	95,144	0	0	180,000	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.	0	112,515	0	95,144	0	0	180,000	0	4.
6655 Short-term noninstructional software subscription	5.		16,177		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.	66,678	42,025	0	0	0	0	0	0	8.
673X Vehicles	9.	23,809	0	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	64,016	117,204	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	0	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	154,503	287,921	0	95,144	0	0	180,000	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0			180,000	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	154,503	287,921	0	95,144	0	0	0	0	16.
Total (lines 14-16)	17.	154,503	287,921	0	95,144	0	0	180,000	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	$	0
2. Land acquisition costs	$	0

Capital assets as of June 30, 2025

Land and improvements	4,258,958	1.
Buildings and improvements	19,578,972	2.
Furniture, equipment, vehicles, and technology	3,400,502	3.
Construction in progress	0	4.
Total	27,238,432	5.

District name Santa Cruz Valley Union High School District **County** Pinal **CTDS number** 110540000

Federal and State Projects

Instructions

		Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types	
Federal projects		Actual	Actual	Actual	Budget	Actual	Actual		
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(312,872)	316,894	(19,853)	284,845	248,159	(263,990)	Special revenue	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(1,719)	1,756	(1,098)	20,387	13,729	(14,790)	Special revenue	2.
160 ESEA Title IV - 21st Century Schools	3.	(27,641)	27,641	(1,601)	21,724	25,559	(27,160)	Special revenue	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special revenue	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	0	0	0	0	0	0	Special revenue	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	Special revenue	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	Special revenue	7.
220 IDEA Part B	8.	(3,563)	4,200	(7,385)	107,534	96,716	(103,464)	Special revenue	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	Special revenue	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	Special revenue	10.
250 AEA - Adult Education	11.	0	0	0	0	0	0	Special revenue	11.
260-270 Vocational Education - Basic Grants	12.	(16,285)	45,263	(2,802)	60,007	47,016	(20,840)	Special revenue	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	Special revenue	13.
290 Medicaid Reimbursement	14.	13,791	60	0	20,000	1,688	12,163	General	14.
349 National Forest Fees	15.	0	0	0	0	0	0	General	15.
353 Taylor Grazing Fees	16.	2,640	132	0	5,000	0	2,772	General	16.
374 E-Rate	17.	31,602	156	0	65,000	0	31,758	Special revenue	17.
378 Impact Aid	18.	0	0	0	0	0	0	General	18.
300-399 Other Federal Projects	19.	(509,392)	698,711	0	250,000	174,502	14,817	Special revenue	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	Capital projects	20.
Total federal project funds (lines 1-20)	21.	(823,439)	1,094,813	(32,739)	834,497	607,369	(368,734)		21.
Total COVID-19 federal relief funds included in lines above	22.	(517,360)	689,094	0		171,734	0		22.

	Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
1.	0	19,853	1.
2.	0	1,098	2.
3.	0	1,601	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	7,385	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	2,802	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.
22.	0	0	22.

State projects									
400 Vocational Education	23.	0	6,052	0	7,292	6,052	0	Special revenue	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	Special revenue	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	Special revenue	25.
425 Adult Basic Education	26.	0	0	0	0	0	0	Special revenue	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special revenue	27.
435 Academic Contests	28.	0	0	0	0	0	0	Special revenue	28.
450 Gifted Education	29.	0	0	0	0	0	0	Special revenue	29.
456 College Credit Exam Incentives	30.	0	0	0	0	0	0	Special revenue	30.
460 Environmental Special Plate	31.	0	0	0	0	0	0	Special revenue	31.
465-499 Other State Projects	32.	5,312	0	0	7,000	0	5,312	Special revenue	32.
Total State project funds (lines 23-32)	33.	5,312	6,052	0	14,292	6,052	5,312		33.
Total federal and State projects (lines 21 and 33)	34.	(818,127)	1,100,865	(32,739)	848,789	613,421	(363,422)		34.

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

(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 Santa Cruz Valley Union High School District **County** Pinal **CTDS number** 110540000

Instructions

Other funds		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual		Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900	
020 Instructional Improvement	1.	223,459	38,255		285,000	0	261,714	1.			1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.	0	0	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.	0	0	4.
500 School Plant	5.	5,452	160	0	7,000	0	5,612	5.	0	0	5.
515 Civic Center	6.	1,254	717	0	15,000	0	1,971	6.	0	0	6.
520 Community School	7.	9,369	275	0	15,000	0	9,644	7.	0	0	7.
525 Auxiliary Operations	8.	67,150	80,664	0	100,000	38,472	109,342	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	30,586	3,700	0	45,000	5,187	29,099	9.	0	0	9.
530 Gifts and Donations	10.	8,696	0	0	25,000	5,207	3,489	10.	0	0	10.
535 Career & Technical Education Projects	11.	37,111	0	0	45,000	0	37,111	11.	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.	0	0	13.
550 Insurance Proceeds	14.	23,682	695	0	30,000	0	24,377	14.	0	0	14.
555 Textbooks	15.	522	0	0	1,000	0	522	15.	0	0	15.
565 Litigation Recovery	16.	29,994	247	0	35,000	0	30,241	16.	0	0	16.
570 Indirect Costs	17.	140,952	0	55,978	150,000	22,934	173,996	17.	55,978	0	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.	0	0	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.	0	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.	0	0	22.
596 Career Technical Education	23.	0	57,082	0	70,000	67,620	(10,538)	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	1,986	0	5,000	1,986	0	24.	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.	0	0	27.
665 Energy and Water Savings	28.	0	0	23,583	72,167	19,083	4,500	28.	23,583	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	0	0	29.
691 Building Renewal Grant	30.	(93,183)	94,628	0	5,000	0	1,445	30.	0	0	30.
695 New School Facilities	31.	0	0		0	0	0	31.			31.
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0	32.	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.	0	0	34.
850 Student Activities	35.	137,608	183,722		150,000	110,413	210,917	35.			35.
855 Employee Insurance Program Withholdings	36.	291,317	613,920	0	800,000	600,260	304,977	36.	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.	0	0	37.
900-949 Enterprise Funds	38.	0	0	0	0	0	0	38.	0	0	38.
Other____________	39.	0	0	0	0	0	0	39.	0	0	39.
Internal Service Funds 950-989											
9__ Self Insurance	1.	0	0	0	0	0	0	1.	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.	0	0	3.
958 JAG Grant	4.	78,853	30,000	0	85,000	61,745	47,108	4.	0	0	4.

Instructional Improvement Fund 020	Budget	Actual	
Expenditures			
Teacher compensation increases	0	0	1.
Class size reduction	124,089	0	2.
Dropout prevention programs	160,911	0	3.
Instructional improvement programs	0	0	4.
Total expenditures (lines 1-4)	285,000	0	5.
Total expenditures from accounting data		0	6.

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

Arizona Industry Credentials Incentive Fund 597	Budget	Actual	
Expenditures			
Teacher instructional costs and professional development		1,986	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total expenditures (lines 1-5)	5,000	1,986	6.
Total expenditures from accounting data		1,986	7.

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

District name Santa Cruz Valley Union High School District | **County** Pinal | **CTDS number** 110540000

Instructions

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024	2,945,000	1.
2. Bonds issued during FY 2025	0	2.
3. Bonds retired during FY 2025	(560,000)	3.
4. Bonds outstanding, June 30, 2025	2,385,000	4.
5. Short-term debt outstanding, July 1, 2024	0	5.
6. Short-term debt outstanding, June 30, 2025	0	6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary	165,352,227	Tax rate	1.8782
b. Secondary	165,352,227	Tax rate	1.2470

2. Number of schools	2
3. Actual days in session	144
4. Area of school district (square miles)	717

(Report this WHETHER OR NOT district changed boundaries in FY 2025)

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

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

D. Current expenditures by category

1. Classroom instruction excl. supplies *(function 1000, except line 2 amount)*	2,089,220
2. Classroom supplies *(function 1000, object code 6600)*	116,033
3. Administration *(functions 2300, 2400, 2500, & 2900)*	754,132
4. Support services—students *(function 2100)*	430,787
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	1,867,346
6. Total current expenditures	5,257,518
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	578,048
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	4,679,470

E. Other long-term debt

1. Other principal (object 6832)	18,607
2. Other interest (object 6842)	475
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act: 0

G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391): 0

H. Cash and investments held at June 30, 2025

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	4,752,808

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

1. Average salary of all teachers employed in FY 2025	45,941
2. Average salary of all teachers employed in FY 2024	45,040
3. Increase in average teacher salary from prior year	901
4. Percentage increase	2.0%

Check this box if your d

Comments on average salary calculation (optional):

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

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	39,912	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	1,042,962	19.77
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	319,622	8.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	723,340	11.77
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	130,434	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	46,966	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	122,775	
6. Other certified staff (all functions, object codes 6140-6149)	287,883	

7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

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

8. Total certified salary payments from accounting data: 1,670,931

District name Santa Cruz Valley Union High School District **County** Pinal **CTDS number** 110540000

Instructions

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	0	1.
2. Verbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.
3. Nonverbal reasoning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.
4. Total duplicated enrollment (lines 1-3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.

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

	Program 200 & 300 budget	Program 200 & 300 actual	
1. Total all disability classifications	353,253	359,755	1.
2. Gifted education	0	0	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	0	64	4.
5. ELL compensatory instruction	4,591	3,598	5.
6. Vocational and technological education (non-CTED)	65,213	0	6.
7. Career education	0	0	7.
8. Career technical education (CTED programs in 300 range)	0	45,037	8.
9. Total (lines 1-8)	423,057	408,454	9.
10. IEP required pupil transportation costs coded within program 400	0	27,129	10.

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

Actual expenditures for all gifted programs:

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

D. Expenditures for audit services

		Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	**6350**	31,000	31,000	1.
2. Federal audit expenditures - all funds	*6330*	0	0	2.

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

Actual expenditures made in FY 2025 $ 0

F. Tuition

	Tuition expenditures
1. Tuition to other Arizona districts (object 6561)	0
2. Tuition to out-of-state districts (object 6562)	0
3. Tuition to private schools (object 6563)	46,308
4. Tuition to ed services\coops\IGAs (object 6564)	0
5. Tuition other (object 6569) (1)	2,134
6. Total (lines 1-5)	48,442

(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.

District name Santa Cruz Valley Union High School District **County** Pinal **CTDS number** 110540000

Instructions

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

Funds 001-799 (excluding 575)		Programs 100-630 Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6890	Programs 700-900 All object codes (excluding 6900)	Total	
1000 Instruction	1.	1,456,419	508,380	68,919	116,033	125,121	14,383				41,120	0	2,330,375	1.
2000 Support services														
2100 Students	2.	219,943	100,058	89,919	20,768	17,041	100				0	0	447,829	2.
2200 Instructional staff	3.	67,301	24,679	16,443	8,181	6,206	1,668				0	0	124,478	3.
2300 General administration	4.	72,882	30,378	35,284	525	7,454	5,436	0			0	0	151,959	4.
2400 School administration	5.	107,560	41,555	4,920	4,574	0	1,200				0	0	159,809	5.
2500, 2900 Central services, other	6.	265,539	93,588	79,642	8,034	5,765	3,016			0	0	0	455,584	6.
2600 Operation and maintenance of plant	7.	225,252	105,816	466,358	336,809	26,963	84				0	0	1,161,282	7.
2700 Student transportation	8.	118,157	29,718	94,058	23,029	0	25				5		264,992	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	151,488	63,409	3,574	128,171	20,965	3,122				0	0	370,729	9.
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0	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.	2,684,541	997,581	859,117	646,124	209,515	29,034	0		0	41,125	0	5,467,037	13.
From federal funds	14.	439,762	139,116	82,390	130,499	41,965	2,300	0		0	512	0	836,544	14.
From state and local sources	15.	2,244,779	858,465	776,727	515,625	167,550	26,734	0		0	40,613	0	4,630,493	15.
4000 Facilities acquisition and construction	16.	0	0	207,659	0	0	0				0	0	207,659	16.
5000 Debt service	17.								578,607	112,725		0	691,332	17.

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

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

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	1,086,306	39,912	0	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	149,585	0	0	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	77,745	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	0	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	14,500	0	0	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	0	6.
7. Number of FTE-certified teachers	20	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	58,401	1.
2. 6620-6629 Energy	282,029	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	27,641	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

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

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	207,659	5.

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

1. 6340 Technical services	32,977	1.
2. 6432 Technology-related repairs and maintenance	0	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	27,204	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	53,062	5.
6. 6650 and 6655 Supplies–technology-related and short-term noninstructional software subscriptions	17,204	6.
7. 6737-38 Technology-related hardware & software (less than $5,000)	105,830	7.
8. Subtotal (lines 1-7)	236,277	8.
9. 6739 Technology-related hardware & software ($5,000 or more)	16,164	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, 6730-6740, 6750, 6810 and 6890)

1. Function 2210 Improvement of instruction	17,341	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	59,115	1.

District name Santa Cruz Valley Union High School District | County Pinal | CTDS number 110540000

Instructions

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

Current expenditures from COVID-19 federal relief funds		Programs 100-630 Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	Programs 700-900 All object codes (excluding 6900)	Total
1000 Instruction	1.	52,333	10,285	0	0	0	0			0	0	0	**62,618**
2100, 2200 Student support services	2.	26,100	5,101	0	0	0	0			0	0	0	**31,201**
2300, 2500, 2900 Other support services	3.	12,077	2,406	0	0	0	0	0	0	0	0	0	**14,483**
2400 School administration	4.	6,038	1,203	0	0	0	0			0	0	0	**7,241**
2600 Operation and maintenance of plant	5.	7,548	1,504	0	0	17,662	0			0	0	0	**26,714**
2700 Student transportation	6.	9,561	1,575	0	0	0	0			0	0	0	**11,136**
3100 Food service operations	7.	15,432	2,909	0	0	0	0			0	0	0	**18,341**
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.	**129,089**	**24,983**	**0**	**0**	**17,662**	**0**	**0**	**0**	**0**	**0**	**0**	**171,734**

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

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

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	17,662

COVID-19 federal relief funds	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
1. Elementary and secondary school emergency relief funds (ESSER I)	148,393	148,393		
2. Elementary and secondary school emergency relief funds (ESSER II)	611,904	611,904	0	**0**
3. Elementary and secondary school emergency relief funds (ESSER III)	1,331,704	1,159,970	171,734	**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	0	0		
6. Other COVID-19 federal relief funds	71,240	71,240	0	**0**
7. Total	**2,163,241**	**1,991,507**	**171,734**	**0**

Total FY 2025 expenditures + other financing uses **171,734**

Food Service

Instructions

		Fund 510 Actual	
Beginning fund balance (1)	1.	121,994	1.
Revenues			
1500 Investment income	2.	3,648	2.
1600 Food service	3.	38,086	3.
Other local	4.	0	4.
4500 Restricted revenue rec. from fed. gov.	5.	215,188	5.
4900 Revenue for/on behalf of the district	6.	13,992	6.
Total revenue (lines 2-6)	7.	270,914	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	392,908	9.

A. Number of operating months 11

B. Number of meals served	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	14,431	38,371		
b. Program adults/adult workers				
c. Other				
2. Served at other locations				
a. Reimbursable meals only				
b. Program adults/adult workers				
c. Other				

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

C. Meal prices	P-6	7-8	9-12	Adult
1. Reduced breakfast				
2. Reduced lunch				
3. Reduced snack				
4. Paid breakfast				3.25
5. Paid lunch				5.00
6. Paid snack				

D. Special milk program

Charge to children per ½ pint milk unit $0.00

Number of ½ pint milk units served to children 0

For comparison only - prior year number of meals served	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	12,946.00	34,849.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

Expenditures		Food Service Fund 510 Budget	Food Service Fund 510 Actual	M&O expenditures Fund 001 Actual	Capital expenditures Fund 610 Actual	
6150 Classified salaries	10.		66,230	69,826	0	10.
6200 Employee benefits	11.		35,860	24,640	0	11.
6400 Purchased property services	12.		1,616	0	0	12.
6570 Food service management	13.		0	0		13.
6591 Services purchased from other AZ districts	14.		0	0		14.
6610 General supplies (nonfood items)	15.		14,665	0	0	15.
6620 Energy	16.		0	0		16.
6631 USDA Commodities (excluding freight)	17.		13,992			17.
6632 USDA Commodities (freight only)	18.		2,254			18.
6633 Other food	19.		97,260			19.
6634 Storage costs for USDA Commodities	20.		0			20.
6700 Property (excluding 6731-39)	21.				0	21.
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under $5,000	22.		0		0	22.
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing $5,000 or more	23.		20,965		0	23.
6832 and 6842 Other principal and interest	24.		0		0	24.
Other expenditures	25.		8,479	0	0	25.
Total expenditures (lines 10-25)	26.	400,000	261,321	94,466	0	26.
6910 Indirect costs transfers-out	27.		23,239			27.
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	28.		0			28.
Total expenditures & other uses (lines 26-28)	29.		284,560			29.
Ending fund balance (line 9 minus line 29) (1)	30.		108,348			30.

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 590

E. Detail of food service management company expenditures

Classified salaries	
Employee benefits	
Supplies and materials (nonfood)	
Food	
Management fee	
Other	
Total (must equal total of amounts on line 13 above)	0

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

CTDS number 110540000

I certify that the Annual Financial Report of Santa Cruz Valley Union High School District, #840 of Pinal County, for fiscal year 2025 was approved by the Governing Board on October 14th , 2025, and that the complete Annual Financial Report may be reviewed by contacting Elizabeth Ibarra at the District Office, telephone (520)466-2239, during normal business hours.

Avg. Daily Membership	2024	2025
Attending	411.9894	430.3930
2025 Tax Rates:	Primary	Secondary
	1.8782	1.2470

Instructions

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

President of the Governing Board

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				4,755,335	3,211,909		
Special Education				423,057	408,454		
Pupil Transportation				390,986	217,258		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				0	0		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	2,349,728	4,218,830	(23,583)	5,569,378	3,837,621	2,707,354	General
Classroom Site Funds	69,913	473,579		568,030	388,276	155,216	Special revenue
Unrestricted Capital Outlay	361,716	362,907	0	522,401	336,846	387,777	Capital projects
Adjacent Ways	169,573	5,185	0	180,000	0	174,758	Capital projects
Federal projects	(823,439)	1,094,813	(32,739)	834,497	607,369	(368,734)	
State projects	5,312	6,052	0	14,292	6,052	5,312	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	223,459	38,255		285,000	0	261,714	Special revenue
Bond Building	95,144	0	0	0	95,144	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	0	0	23,583	72,167	19,083	4,500	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	0	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	5,452	160	0	7,000	0	5,612	General
Food Service	121,994	270,914	(23,239)	400,000	261,321	108,348	Special revenue
Civic Center	1,254	717	0	15,000	0	1,971	Special revenue
Community School	9,369	275	0	15,000	0	9,644	Special revenue
Auxiliary Operations	67,150	80,664	0	100,000	38,472	109,342	General
Extracurricular Activities Fees	30,586	3,700	0	45,000	5,187	29,099	Special revenue
Gifts and Donations	8,696	0	0	25,000	5,207	3,489	General
Gifts and Donations—Capital	0	0	0	0	0	0	Capital projects
Career & Technical Education Projects	37,111	0	0	45,000	0	37,111	Special revenue
Fingerprint	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	23,682	695	0	30,000	0	24,377	Special revenue
Textbooks	522	0	0	1,000	0	522	Special revenue
Litigation Recovery	29,994	247	0	35,000	0	30,241	General
Indirect Costs	140,952	0	55,978	150,000	22,934	173,996	General
Unemployment Insurance	0	0	0	0	0	0	Special revenue
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	0	0	0	0	0	0	General
Career Technical Education	0	57,082	0	70,000	67,620	(10,538)	Special revenue
Arizona Industry Credentials Incentive	0	1,986	0	5,000	1,986	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	354,313	655,844	0	750,000	672,910	337,247	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	(93,183)	94,628	0	5,000	0	1,445	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	137,608	183,722	0	150,000	110,413	210,917	Special revenue
Employee Insurance Program Withholdings	291,317	613,920	0	800,000	600,260	304,977	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	General
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	78,853	30,000	0	85,000	61,745	47,108	Internal services

Additional fund balance reserve information
(See fund balance reserve tab for more detail)

(1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2025.

(2) The District's actual fund balance reserve for FY 2025 was: 0

District name Santa Cruz Valley Union High School District **County** Pinal **CTDS number** 110540000

Instructions

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

	Funds														
A. Ending fund balance amounts and planned uses	**General fund***			**Capital projects fund**				**Special revenue funds**							
	Maintenance and Operations fund	**Unrestricted Capital Outlay Fund (if included in the general fund)**	**Other funds reported in the general fund**	**Unrestricted Capital Outlay Fund (if not included in the general fund)**	**Bond Building Funds**	**Adjacent Ways Fund**	**Other capital projects funds**	**Classroom Site Fund**	**Federal and state grants**	**Other special revenue funds**	**Debt service funds**	**Permanent fund**	**Enterprise funds**	**Internal service funds**	**Total all funds**
Prior year ending fund balance															
1. Ending fund balance reported in FY 2024 AFR	2,349,728	0	268,675	361,716	95,144	169,573	(93,183)	69,913	(834,558)	585,585	354,313	0	0	78,853	3,405,759
Current year ending fund balance															
2. Total FY 2025 ending fund balance	2,707,354	0	337,615	387,777	0	174,758	5,945	155,216	(378,357)	673,165	337,247	0	0	47,108	4,447,828
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	(430,261)	0	0	0	0	0	(430,261)
3.b Fund balance exceeding budget capacity in budget-controlled funds	975,597	0		202,222		0		0	0						1,177,819
3.c Planned to be spent in FY 2026 to support budgeted spending	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.d Maintained for debt retirement after FY 2026										0	337,247	0	0	0	337,247
3.e Maintained for capital projects after FY 2026		0	0	0	0	0	5,945	0	0	0		0	0	0	5,945
3.f Maintained for retirement contributions after FY2026	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2026														0	0
3.h Maintained for future financial stability	1,731,757	0	337,615	185,555	0	174,758	0	155,216	51,904	673,165		0	0	47,108	3,357,078
3.i *other purposes (Specify)*	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.j *other purposes (Specify)*	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.k Total FY 2025 ending fund balance	2,707,354	0	337,615	387,777	0	174,758	5,945	155,216	(378,357)	673,165	337,247	0	0	47,108	4,447,828
FY 2025 ending fund balance classification															
4.a Nonspendable	983,645	0	0	202,222	0	0	0	0	0	0	0	0	0	0	1,185,867
4.b Restricted	0	0	0	0	0	174,758	5,945	155,216	51,904	673,165	337,247	0	0	47,108	1,445,343
4.c Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.d Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.e Unassigned	1,723,709	0	337,615	185,555	0	0	0	0	(430,261)	0	0	0	0	0	1,816,618
4.f Total (amount must agree to line 3.k above)	2,707,354	0	337,615	387,777	0	174,758	5,945	155,216	(378,357)	673,165	337,247	0	0	47,108	4,447,828

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

B. Fund balance reserve process or policy

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

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

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

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