



### 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  
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Signature/Date  
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District website link of posted AFR <https://www.pineesd.org/departments/businesshuman-resources-office/financial-documents>

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on 10/14/2025 contain(s) the data for the annual financial report described above.  
Date

\_\_\_\_\_  
Superintendent signature  
  
Katie Ast  
\_\_\_\_\_  
Superintendent (typed name)  
  
Aimee Manjarres  
\_\_\_\_\_  
District contact employee

\_\_\_\_\_  
Business Manager signature  
  
Aimee Manjarres  
\_\_\_\_\_  
Business Manager (typed name)  
  
928-476-3283  
\_\_\_\_\_  
Telephone number  
  
[amanjarres@pineesd.org](mailto:amanjarres@pineesd.org)  
\_\_\_\_\_  
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>3,172,211</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>108,197</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>75,153</u>

**Instructions**

**Funds available**

Beginning fund balance (1)

**Revenues**

**1000 Local**

1110 Property taxes	
1140 Penalties and interest on taxes	
1280 Revenue in lieu of taxes	
1311 Tuition from individuals excluding summer school	
1312 Tuition from individuals for summer school	
1320 Tuition from other Arizona districts	
1330 Tuition from out-of-state districts	
1340 Tuition from other private sources (other than individuals)	
1350 Tuition from other government sources within Arizona	
1360 Tuition from other government sources outside Arizona	
1410 Transportation fees from individuals	
1420 Transportation fees from other Arizona districts	
1430 Transportation fees from out-of-state districts	
1440 Transportation fees from other private sources (other than individuals)	
1450 Transportation fees from other government sources within Arizona	
1460 Transportation fees from other government sources outside Arizona	
1500 Investment income	
1750 Revenue from enterprise and student activities	
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)	1930
<b>Total Local Revenues (lines 2-26)</b>	

**2000 County**

2110 County School Fund	
2210 Special County School Reserve Fund	
Other (specify)	
<b>Total County Revenues (lines 28-30)</b>	

**3000 State**

3100 Unrestricted	
3110 State Equalization Assistance	
3120 Additional State Aid	
3200 Restricted	
Other (specify) n/a	
<b>Total State Revenues (lines 32-36)</b>	

**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)	
<b>Total Federal Revenues (lines 38-45)</b>	

**Total fund revenue (lines 27, 31, 37, and 46)**

5100 Issuance of bonds	
5200 Fund transfers-in	
Other (specify)	
<b>Total funds available (lines 1 and 47 through 50)</b>	

**Total expenditures**

6900 Other financing uses and other items including transfers-out	
<b>Total expenditures and other uses (lines 52 plus 53)</b>	
<b>Ending fund balance (line 51 minus line 54) (3)</b>	

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.	992,445	1,355,053	0	0	0
2.	3,052,494	106,859	0	0	0
3.	0				0
4.	0	0	0	0	0
5.	0	0			0
6.	0	0			0
7.	33,513	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	37,397	43,249	0	0	36,142
19.	0	0			0
20.	0	0			23,055
21.	0	0			0
22.	0	0			38,178
23.	2,663	0			33,863
24.	0	0			0
25.	0	0			0
26.	5,064	1	0	0	26,829
27.	3,131,131	150,109	0	0	158,067
28.	0	0			
29.	0	0			
30.	0	0			
31.	0	0			
32.	15,124	0			0
33.	0	0			0
34.	154,380	8,933			0
35.					153,385
36.	(1)	0			0
37.	169,503	8,933			153,385
38.	0				0
39.	0				0
40.					0
41.					495,153
42.	0				11,526
43.	0				0
44.	0				5,714
45.	0				0
46.	0				512,393
47.	3,300,634	159,042	0	0	0
48.					0
49.	0	0	0	0	0
50.	0	0	0	0	0
51.	4,293,079	1,514,095	0	0	0
52.	3,172,211	75,153	0	0	0
53.	0	0	0	0	0
54.	3,172,211	75,153	0	0	0
55.	1,120,868	1,438,942	0	0	0

- (1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 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 0 at 6/30/25.
- (4) Debt Service fund, interest expenditures amount: 0

**Maintenance and Operation Fund (001)—Expenditures**

Expenditures		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ decrease in actual
							Budget	Actual	Prior year actual	
<b>100 Regular education</b>										
1000 Instruction	1.	873,135	264,886	5,500	21,104	116	2,087,018	1,164,741	1,582,308	-26.4%
2000 Support services										
2100 Students	2.	47,231	20,399	937	300	0	157,000	68,867	62,568	10.1%
2200 Instructional staff	3.	0	0	803	503	0	4,550	1,306	6,535	-80.0%
2300 General administration	4.	123,474	31,353	76,624	4,462	2,911	177,000	238,824	192,159	24.3%
2400 School administration	5.	45,152	15,106	768	3,307	350	143,500	64,683	140,768	-54.0%
2500 Central services	6.	121,054	27,734	122,428	2,234	2,698	211,500	276,148	202,864	36.1%
2600 Operation & maintenance of plant	7.	173,107	63,909	58,459	87,338	0	470,000	382,813	424,894	-9.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	74,562	24,694	179	477	0	120,000	99,912	76,508	30.6%
610 School-sponsored cocurricular activities	10.	1,500	301	0	0	0	97,200	1,801	1,801	0.0%
620 School-sponsored athletics	11.	0	0	0	0	0	0	0	0	0.0%
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-13)	14.	1,459,215	448,382	265,698	119,725	6,075	3,467,768	2,299,095	2,690,405	-14.5%
<b>200 and 300 Special education</b>										
1000 Instruction	15.	436,212	201,599	2,613	1,959	0	354,000	642,383	475,238	35.2%
2000 Support services										
2100 Students	16.	0	0	54,709	0	0	148,309	54,709	41,091	33.1%
2200 Instructional staff	17.	22,691	10,286	1,653	463	0	40,000	35,093	34,379	2.1%
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	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	458,903	211,885	58,975	2,422	0	542,309	732,185	550,708	33.0%
<b>400 Pupil transportation</b>	25.	81,562	27,382	12,950	13,092	1,070	278,000	136,056	164,284	-17.2%
<b>510 Desegregation</b> (from districtwide desegregation expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout prevention programs</b>										
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%
<b>540 Joint career and technical education and vocational education center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading program</b>	31.	4,052	823	0	0	0	5,002	4,875	0	--
<b>Total expenditures (lines 14, 24-26, 29-31)</b>	32.	2,003,732	688,472	337,623	135,239	7,145	4,293,079	3,172,211	3,405,397	-6.8%

**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			% Increase/ decrease in actual	Ending fund balance
									Budget	Actual	Prior year actual		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF revenue	1.	123,067											
Interest income and other revenues	2.	10											
Total revenues (lines 1 and 2)	3.	123,077											
Expenditures													
1000 Instruction	4.		90,000	18,197	0	0	0	0	200,870	108,197	109,026	-0.8%	
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	0.0%	
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.		90,000	18,197	0	0	0	0	200,870	108,197	109,026	-0.8%	
Total Classroom Site Fund	13.	77,803	123,077	90,000	18,197	0	0	0	200,870	108,197	109,026	-0.8%	92,683

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 108,197

**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			% Increase/ decrease in actual
									Budget	Actual	Prior year actual	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>												
1000 Instruction	2.		11,709		453			0	10,000	12,162	10,770	12.9%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	1,354	478			1	35,000	1,833	31,380	-94.2%
2300, 2400, 2500, 2900 Administration	4.	2,834		20,908	277		0	1	24,000	24,019	16,188	48.4%
2600 Operation & maintenance of plant	5.	0		3,880	15,307			0	40,000	19,187	19,216	-0.2%
2700 Student transportation	6.	0		0	137			0	10,028	137	0	--
3000 Operation of noninstructional services	7.	0		0	1,021			0	0	1,021	917	11.3%
4000 Facilities acquisition and construction	8.	0		0	0			0	0	0	0	0.0%
5000 Debt service	9.					15,590	1,204		0	16,794	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	2,834	11,709	26,142	17,673	15,590	1,204	2	119,028	75,153	78,471	-4.2%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 75,153

(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		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		
<b>Total fund expenditures</b>	1.	119,028	75,153	0	0	0	0	0	0	1.
6150 Classified salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction services	4.	0	0	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.		26,142		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.	35,000	16,944	0	0	0	0	0	0	8.
673X Vehicles	9.	0	0	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	0	730	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	15,590	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	1,204	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	35,000	60,610	0	0	0	0	0	0	13.
<b>Total amounts reported on lines 2 through 12 above for:</b>										
Renovation	14.	0	0	0	0	0	0	0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	35,000	60,610	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	35,000	60,610	0	0	0	0	0	0	17.

**Funds 610, 630, 695, and 620**

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

Capital assets as of June 30, 2025	
Land and improvements	1,510,618
Buildings and improvements	3,390,078
Furniture, equipment, vehicles, and technology	674,227
Construction in progress	4,426
<b>Total</b>	<b>5,579,349</b>

District name Pine Strawberry School District

County Gila

CTDS number 040312000

Federal and State Projects

**Instructions**

**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
				Budget	Actual		
	Actual	Actual	Actual			Actual	
1.	(77,702)	135,366	0	75,000	62,732	(5,068)	Special revenue
2.	(7,039)	15,713	0	9,500	8,674	0	Special revenue
3.	(3,609)	11,126	0	10,500	7,527	(10)	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	0	0	0	0	0	0	Special revenue
6.	0	0	0	0	0	0	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(43,871)	80,899	0	39,500	37,635	(607)	Special revenue
9.	0	0	0	0	0	0	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	0	0	0	0	0	0	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	0	0	0	0	0	0	Special revenue
15.	516,705	26,567	0	550,000	0	543,272	General
16.	0	0	0	0	0	0	Special revenue
17.	71,822	0	0	80,000	13,503	58,319	General
18.	0	0	0	0	0	0	Special revenue
19.	(147,997)	194,075	0	60,000	38,751	7,327	Special revenue
20.	0	0	0	0	0	0	Special revenue
21.	308,309	463,746	0	824,500	168,822	603,233	
22.	(155,639)	194,075	0		38,436	0	
23.	0	0	0	0	0	0	Special revenue
24.	0	0	0	0	0	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.	0	0	0	0	0	0	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	61,987	0	0	70,000	0	61,987	Special revenue
33.	61,987	0	0	70,000	0	61,987	
34.	370,296	463,746	0	894,500	168,822	665,220	

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

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

(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.

Instructions

Other funds

Table with columns: Beginning fund balance, Revenues, Net other financing sources and uses including transfers, Expenditures, Ending fund balance. Rows include 020 Instructional Improvement, 050 County, City, and Town Grants, 071 English Language Learner (1), 072 Compensatory Instruction (1), 500 School Plant, 515 Civic Center, 520 Community School, 525 Auxiliary Operations, 526 Extracurricular Activities Fees Tax Credit, 530 Gifts and Donations, 535 Career & Technical Education Projects, 540 Fingerprint, 545 School Opening, 550 Insurance Proceeds, 555 Textbooks, 565 Litigation Recovery, 570 Indirect Costs, 575 Unemployment Insurance, 580 Teacherage, 585 Insurance Refund, 590 Grants and Gifts to Teachers, 595 Advertisement, 596 Career Technical Education, 597 Arizona Industry Credentials Incentive, 639 Impact Aid Revenue Bond Building, 650 Gifts and Donations—Capital, 660 Condemnation, 665 Energy and Water Savings, 686 Emergency Deficiencies Correction, 691 Building Renewal Grant, 695 New School Facilities, 720 Impact Aid Revenue Bond Debt service, 750 Permanent Funds, 800-849 Trust and Custodial Funds, 850 Student Activities, 855 Employee Insurance Program Withholdings, 865 State Income Tax Withholdings, 900-949 Enterprise Funds, Other, Internal Service Funds 950-989, 9\_\_ Self Insurance, 955 Intergovernmental Agreements, 9\_\_ OPEB, 9\_\_.

Instructional Improvement Fund 020 table with columns: Budget, Actual. Rows: Expenditures, Teacher compensation increases, Class size reduction, Dropout prevention programs, Instructional improvement programs, Total expenditures (lines 1-4), Total expenditures from accounting data.

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

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

Table with columns: Other financing sources including transfers-in 5000, Other financing uses including transfers-out 6900. Rows 1-39.

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

**Instructions**

**A. Bonds and short-term debt**

1. Bonds outstanding, July 1, 2024	0	1.
2. Bonds issued during FY 2025	0	2.
3. Bonds retired during FY 2025	0	3.
4. Bonds outstanding, June 30, 2025	0	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	84,980,609.0000	Tax rate	3.8480
b. Secondary	0.0000	Tax rate	0.0000
2. Number of schools			1
3. Actual days in session			184
4. Area of school district (square miles)			283

(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)	2,041,236
2. Classroom supplies (function 1000, object code 6600)	70,098
3. Administration (functions 2300, 2400, 2500, & 2900)	615,500
4. Support services—students (function 2100)	126,994
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	755,461
6. Total current expenditures	3,609,289
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	152,917
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	3,456,372

**E. Other long-term debt**

1. Other principal (object 6832)	5,724
2. Other interest (object 6842)	1,204
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	9,866
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any <u>new</u> 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	4,094,496

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

1. Average salary of all teachers employed in FY 2025	62,678
2. Average salary of all teachers employed in FY 2024	59,972
3. Increase in average teacher salary from prior year	2,706
4. Percentage increase	4.5%

Comments on average salary calculation (optional):

Check this box if your d

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

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	25,208	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	1,038,201	18.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	85,166	2.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	953,035	16.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	90,000	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	69,077	
5. Classroom teacher payments related to additional duties (all functions, object codes 6130-6139)	36,026	
6. Other certified staff (all functions, object codes 6140-6149)	99,805	

**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**

1,358,317

**Instructions**

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

**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.	542,309	729,300	1.
2.	0	1,443	2.
3.	0	0	3.
4.	0	1,442	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	542,309	732,185	9.

10. IEP required pupil transportation costs coded within program 400

0	0	10.
---	---	-----

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

Actual expenditures for all gifted programs:

K-8	\$	1,443
9-12	\$	0
Total	\$	1,443

**D. Expenditures for audit services**

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

	Budget	Actual	
1.	6350	98,561	62,963
2.	6330	0	0

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

Actual expenditures made in FY 2025

\$	0
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**F. Tuition**

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

Tuition expenditures
0
0
0
0
0
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.

**Instructions**

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6890	All object codes (excluding 6900)	
1000 Instruction	1,514,900	508,637	10,810	70,099	16,358	2,120				4,770	0	2,127,694
2000 Support services												
2100 Students	47,231	20,399	55,646	1,719	0	0				2,000	0	126,995
2200 Instructional staff	22,691	10,286	19,181	3,642	478	0				0	0	56,278
2300 General administration	123,474	31,353	76,624	6,422	0	2,911	0			0	0	240,784
2400 School administration	46,952	15,470	768	3,307	0	350				0	0	66,847
2500, 2900 Central services, other	127,554	29,070	127,328	21,182	277	2,365		333		36	0	308,145
2600 Operation and maintenance of plant	173,107	63,909	80,756	91,218	15,307	0				0	0	424,297
2700 Student transportation	81,562	27,382	12,950	13,092	137	1,070				0		136,193
3000 Operation of noninstructional services												
3100 Food service operations	74,562	24,694	179	55,181	1,021	0				0	0	155,637
3200 Enterprise operations	0	0	0	0	0	0				0	0	0
3300 Community services operations												
3400 Bookstore operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	2,212,033	731,200	384,242	265,862	33,578	8,816	0	333	6,806	0	0	3,642,870
From federal funds	119,235	28,619	10,809	57,549	16,300	0	0	0	0	0	0	232,512
From state and local sources	2,092,798	702,581	373,433	208,313	17,278	8,816	0	333	6,806	0	0	3,410,358
4000 Facilities acquisition and construction	0	0	8,916	0	0	0				0	0	8,916
5000 Debt service								15,590	1,204		0	16,794

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)	998,157	25,208	0	0
2. Special education (programs 200-230, 250, 512, 514, and 515)	229,673	0	0	0
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	0	0	0	0
4. Other (programs 240, 260, 265, 513, and 530)	1,200	0	0	0
5. Cocurricular activities, athletics, and other (program 600-630)	2,250	0	0	0

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	2,980
7. Number of FTE-certified teachers	18
8. Number of FTE-contract teachers	0

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	5,118
2. 6620-6629 Energy	72,009

CTED districts only (funds 001-799 excluding 575, all functions)

1. 6591 Services purchased from other Arizona districts	0
2. 6870 Pass-through payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	11,126
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

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

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	8,916

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

1. 6340 Technical services	75,101
2. 6432 Technology-related repairs and maintenance	2,066
3. 6443 Rental of computers and related equipment	0
4. 6531 Telecommunications	28,612
5. 6641-43 Software reported in library books, textbooks, or instructional aids	11,001
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	26,169
7. 6737-38 Technology-related hardware & software (less than \$5,000)	7,636
8. Subtotal (lines 1-7)	150,585
9. 6739 Technology-related hardware & software (\$5,000 or more)	9,000
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	9,866

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	11,783
2. Function 2220 Library/media services	1,354

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

1. Object 664X, functions 1000 and 2220	15,283
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**Instructions**

**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)	
<b>Current expenditures from COVID-19 federal relief funds</b>													
1000 Instruction	1.	3,000	609	0	12,894	15,905	0		0	0	0	0	32,408
2100, 2200 Student support services	2.	0	0	0	0	0	0		0	0	0	0	0
2300, 2500, 2900 Other support services	3.	5,000	1,027	0	0	0	0	0	0	0	0	0	6,027
2400 School administration	4.	0	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	0
2700 Student transportation	6.	0	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	0
3200 Enterprise operations	8.	0	0	0	0	0	0		0	0	0	0	0
3300 Community services operations	9.	0	0	0	0	0	0		0	0	0	0	0
3400 Bookstore operations	10.	0	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.	8,000	1,636	0	12,894	15,905	0	0	0	0	0	0	38,435

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)	6,905	6,905
7. 6739 Technology-related hardware & software (\$5,000 or more)	9,000	9,000
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	0
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

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

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	15,905

	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
<b>COVID-19 federal relief funds</b>				
1. Elementary and secondary school emergency relief funds (ESSER I)	50,000	500,000		
2. Elementary and secondary school emergency relief funds (ESSER II)	171,767	171,767	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	318,658	280,223	38,435	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	29,812	29,812		
6. Other COVID-19 federal relief funds	32,353	32,353	0	0
7. Total	602,590	1,014,155	38,435	0

Total FY 2025 expenditures + other financing uses **38,435**

**Food Service**

**Instructions**

		Fund 510	
		Actual	
<b>Beginning fund balance (1)</b>	<b>1.</b>	38,193	1.
<b>Revenues</b>			
1500 Investment income	<b>2.</b>	0	2.
1600 Food service	<b>3.</b>	11,359	3.
Other local _____	<b>4.</b>	0	4.
4500 Restricted revenue rec. from fed. gov.	<b>5.</b>	57,975	5.
4900 Revenue for/on behalf of the district	<b>6.</b>	5,714	6.
<b>Total revenue</b> (lines 2-6)	<b>7.</b>	75,048	7.
5000 Other financing sources and fund transfers-in	<b>8.</b>	0	8.
<b>Total available</b> (lines 1, 7, and 8)	<b>9.</b>	113,241	9.

**A. Number of operating months** \_\_\_\_\_ 10

<b>B. Number of meals served</b>	<b>Breakfasts</b>	<b>Lunches/Suppers</b>	<b>A la carte*</b>	<b>Snacks</b>
1. Served at district locations				
a. Reimbursable meals only	5,187	8,011		
b. Program adults/adult workers	656	2,169		
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.

<b>C. Meal prices</b>	<b>P-6</b>	<b>7-8</b>	<b>9-12</b>	<b>Adult</b>
1. Reduced breakfast	0.30	0.30		
2. Reduced lunch	0.40	0.40		
3. Reduced snack				
4. Paid breakfast	1.50	1.50		1.50
5. Paid lunch	3.00	3.00		3.50
6. Paid snack				

<b>D. Special milk program</b>	
Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	13,198

<b>For comparison only - prior year number of meals served</b>	<b>Breakfasts</b>	<b>Lunches/Suppers</b>	<b>A la carte</b>	<b>Snacks</b>
1. Served at district locations				
a. Reimbursable meals only	5,410.00	11,327.00	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**

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 6731-39)	
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	
6832 and 6842 Other principal and interest	
Other expenditures _____	
<b>Total expenditures</b> (lines 10-25)	
6910 Indirect costs transfers-out	
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	
<b>Total expenditures &amp; other uses</b> (lines 26-28)	
<b>Ending fund balance</b> (line 9 minus line 29) (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	378
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(1) Includes food service fund revolving account cash balance of \$ \_\_\_\_\_ at 7/1/24 or \$ \_\_\_\_\_ at 6/30/25, as applicable.

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	0	74,562	0
11.	0	24,694	0
12.	0	0	0
13.	0	0	
14.	0	0	
15.	43,443	239	0
16.	0	0	
17.	5,714		
18.	805		
19.	4,742		
20.	0		
21.			0
22.	0		1,021
23.	0		0
24.	0		0
25.	0	417	0
26.	100,000	54,704	99,912
27.	0		
28.	0		
29.	54,704		
30.	58,537		

**E. Detail of food service management company expenditures**

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

I certify that the Annual Financial Report of Pine Strawberry District, #12 County, for fiscal year 2025 was approved by the Governing Board on October 13th, 2025, and that the complete Annual Financial Report may be reviewed by contacting Aimee Manjarres at the District Office, telephone 928-476-3283, during normal business hours.

	<b>CTDS number</b>	040312000
<b>Avg. Daily Membership</b>	2024	2025
Attending	99.7761	81.4118
2025 Tax Rates:	Primary	Secondary
	3.8480	0.0000

**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				3,467,768	2,299,095		
Special Education				542,309	732,185		
Pupil Transportation				278,000	136,056		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				5,002	4,875		
<b>Budget-controlled funds (A.R.S. §§15-304 and 15-977)</b>							
Maintenance and Operation total	992,445	3,300,634	0	4,293,079	3,172,211	1,120,868	General
Classroom Site Funds	77,803	123,077		200,870	108,197	92,683	Special revenue
Unrestricted Capital Outlay	1,355,053	159,042	0	119,028	75,153	1,438,942	General
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	308,309	463,746	0	824,500	168,822	603,233	
State projects	61,987	0	0	70,000	0	61,987	
<b>Cash-controlled funds (A.R.S. §15-304)</b>							
Instructional Improvement	56,760	9,333		70,000	6,026	60,067	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	14,850	0	0	20,000	0	14,850	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	2,120	64	0	5,000	0	2,184	General
English Language Learner	0	0	0	0	0	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	245,701	45,872	0	285,000	14,633	276,940	General
Food Service	38,193	75,048	0	100,000	54,704	58,537	Special revenue
Civic Center	4,540	136	0	6,000	0	4,676	Special revenue
Community School	1	0	0	100	0	1	Special revenue
Auxiliary Operations	0	0	0	0	0	0	Special revenue
Extracurricular Activities Fees	155,870	27,626	0	180,000	33,970	149,526	Special revenue
Gifts and Donations	60,611	21,071	0	90,000	8,424	73,258	General
Gifts and Donations—Capital	1,998	60	0	3,000	0	2,058	Capital projects
Career & Technical Education Projects	0	0	0	0	0	0	Special revenue
Fingerprint	0	0	0	0	0	0	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	0	0	0	0	0	0	Special revenue
Textbooks	828	25	0	2,000	0	853	Special revenue
Litigation Recovery	333	0	0	1,000	0	333	General
Indirect Costs	29,901	1,463	0	32,000	1,808	29,556	General
Unemployment Insurance	0	0	0	0	0	0	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	0	0	0	0	0	0	General
Career Technical Education	0	0	0	0	0	0	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	0	0	0	0	0	0	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	9,039	23,543	0	40,000	24,630	7,952	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	12,878	15,220	0	35,000	15,587	12,511	Special revenue
Employee Insurance Program Withholdings	65,924	17,562	0	100,000	0	83,486	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	0	0	0	0	0	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	Internal services

- Additional fund balance reserve information**  
**(See fund balance reserve tab for more detail)**
- The District does not have a process or policy to establish a targeted fund balance reserve for FY 2025.
  - The District's actual fund balance reserve for FY 2025 was: 0

