




ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE


SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2024 uploaded to the Arizona Department of Education's website on
10/4/2024 contain(s) the data for the AFR described above.
Date


Superintendent Signature

KARL UTERHARDT
Superintendent (Typed Name)

KARL UTERHARDT
District Contact Employee


Business Manager Signature

CANDY ACUNA
Business Manager (Typed Name)

(520) 384-2540
Telephone Number

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TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ 1,658,538
2. Classroom Site Funds (from page 3, line 13)	\$ 70,022
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 98,330

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lien of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1910 RENTAL

Total local revenues (lines 2-19)

2000 County

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

Total county revenues (lines 21-23)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- 3200 Restricted
- Other (Specify) unknown

Total State revenues (lines 25-29)

4000 Federal

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

Total federal revenues (lines 31-38)

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

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify) 5300 SALE OF FIXED ASSET

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	89,604	960,649	0	0	0	
2.	1,660,219	75,309	0		0	
3.	0					
4.	0	0	0		0	
5.	0	0			0	
6.	0	0			0	
7.	0	0			0	
8.	0	0			0	
9.	0	0			0	
10.	1,500	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.	14,252	14,255	0	0	0	
19.	1,200	0	0	0	0	
20.	1,677,171	89,564	0	0	0	
21.	16	6				
22.	0	0				
23.	0	0				
24.	16	6				
25.	0	0				0
26.	135,253	52,598				1
27.	28,019	10,896				0
28.						91,998
29.	0	1			0	(2)
30.	163,272	63,495			0	91,997
31.	0					0
32.	0					0
33.						37,262
34.						77,126
35.	0					0
36.	0					0
37.	0					0
38.	0				0	0
39.	0				0	114,388
40.	1,840,459	153,065	0	0	0	
41.				0	0	
42.	0	0	0	0	0	
43.	100	0	0	0	0	
44.	1,930,163	1,113,714	0	0	0	
45.	1,658,538	98,330	0	0	0	
46.	0	0	0	0	0	
47.	1,658,538	98,330	0	0	0	
48.	271,625	1,015,384	0	0	0	

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/23.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 0 at 6/30/24.

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

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	617,913	218,807	277	7,075	1,080	930,279	845,152	922,848	-8.4%
2000 Support Services										
2100 Students	2.	27,800	5,004	0	1,686	0	36,893	34,490	370	9221.6%
2200 Instructional Staff	3.	54,472	9,501	4,756	378	0	81,934	69,107	14,887	364.2%
2300 General Administration	4.	17,200	3,487	22,700	0	0	44,725	43,387	22,703	91.1%
2400 School Administration	5.	64,734	24,326	2,106	853	1,375	97,324	93,394	5,701	1538.2%
2500 Central Services	6.	22,000	3,981	19,374	0	5,074	67,511	50,429	187,322	-73.1%
2600 Operation & Maintenance of Plant	7.	71,282	46,260	65,895	52,274	100	283,346	235,811	257,125	-8.3%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	21,524	9,587	250	0	0	52,647	31,361	34,023	-7.8%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	896,925	320,953	115,358	62,266	7,629	1,594,659	1,403,131	1,444,979	-2.9%
200 and 300 Special Education										
1000 Instruction	15.	47,798	8,739	13,330	199	0	60,838	70,066	25,495	174.8%
2000 Support Services										
2100 Students	16.	0	0	58,613	0	300	60,300	58,913	0	--
2200 Instructional Staff	17.	0	14,335	37	0	0	79,185	14,372	82,563	-82.6%
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.	47,798	23,074	71,980	199	300	200,323	143,351	108,058	32.7%
400 Pupil Transportation	25.	22,867	4,364	46,160	38,176	489	135,983	112,056	86,967	28.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	967,590	348,391	233,498	100,641	8,418	1,930,965	1,658,538	1,640,004	1.1%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

		Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
										Budget	Actual	Prior Year Actual		
Classroom Site Fund 010														
Revenues														
CSF Revenue	1.		86,084											
Interest Income and Other Revenues	2.		14,255											
Total Revenues (lines 1 and 2)	3.		100,339											
Expenditures														
1000 Instruction	4.			58,071	11,951	0	0	0	0	155,635	70,022	60,822	15.1%	
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	8,673	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.			58,071	11,951	0	0	0	0	164,308	70,022	60,822	15.1%	
Total Classroom Site Fund	13.	88,026	100,339	58,071	11,951	0	0	0	0	164,308	70,022	60,822	15.1%	118,343

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	29,756		216			0	36,000	29,972	7,934	277.8%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	2,350	1,720	4,949			1	31,600	9,020	3,636	148.1%
2300, 2400, 2500, 2900 Administration	4.	0		22,880	4,554		0	0	36,500	27,434	37,431	-26.7%
2600 Operation & Maintenance of Plant	5.	0		0	18,259			0	27,000	18,259	14,794	23.4%
2700 Student Transportation	6.	0		0	3,385			0	47,900	3,385	9,703	-65.1%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	284			0	8,000	284	11,405	-97.5%
5000 Debt Service	9.					9,505	471		11,000	9,976	10,033	-0.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	32,106	24,600	31,647	9,505	471	1	198,000	98,330	94,936	3.6%

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

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

Budget 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	
Total Fund Expenditures	1.	198,000	98,330	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.	2,000	0	0	0	0	0	0	0	4.
6655 Short-term Noninstructional Software Subscription	5.		24,600		0		0		0	5.
6710 Land and Improvements	6.	2,000	0	0	0	0	0	0	0	6.
6720 Buildings and Improvements	7.	4,000	284	0	0	0	0	0	0	7.
673X Furniture and Equipment	8.	34,500	20,780	0	0	0	0	0	0	8.
673X Vehicles	9.	49,900	3,385	0	0	0	0	0	0	9.
673X Technology-Related Hardware and Software	10.	34,000	7,199	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of Principal	11.	9,600	9,505	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	1,400	471	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	137,400	66,224	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	0	0	0			0	0	14.
New Construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	137,400	66,224	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	137,400	66,224	0	0	0	0	0	0	17.

Funds 610, 630, 695, and 620

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

\$ 0
\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2024	
Land and Improvements	447,045 1.
Buildings and Improvements	1,151,067 2.
Furniture, Equipment, Vehicles, and Technology	314,302 3.
Construction in Progress	0 4.
Total	1,912,414 5.

DISTRICT NAME COCHISE ELEMENTARY SCHOOL DISTRICT

COUNTY COCHISE

CTDS NUMBER 020326000

General

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
Debt Service

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)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	0	0	0	0	0	0	Special Revenue
2.	0	0	0	0	0	0	Special Revenue
3.	0	0	0	0	0	0	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.	0	17,985	0	17,985	17,985	0	Special Revenue
9.	0	0	0	0	0	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	0	0	0	0	0	0	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	0	0	0	0	0	0	General
15.	0	0	0	0	0	0	General
16.	2,267	0	0	1,625	0	2,267	General
17.	0	0	0	0	0	0	Special Revenue
18.	0	0	0	0	0	0	General
19.	340	74,093	0	74,443	74,318	115	Special Revenue
20.	0	0	0	0	0	0	Special Revenue
21.	2,607	92,078	0	94,053	92,303	2,382	

Total COVID-19 Federal Relief Funds included in lines above

22.	1,598	0	0		0	1,598	
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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)

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.	757	0	0	757	0	757	Special Revenue
33.	757	0	0	757	0	757	

Total Federal and State Projects (lines 21 and 33)

34.	3,364	92,078	0	94,810	92,303	3,139	
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
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1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	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.
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SOURCES (2)	USES (2)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

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.

OTHER FUNDS

	BEGINNING		NET OTHER FINANCING SOURCES AND USES		ENDING FUND	
	FUND BALANCE	REVENUES	INCLUDING TRANSFERS	EXPENDITURES		BALANCE
	ACTUAL	ACTUAL		BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1. 4,406	5,914		4,642	3,144	7,176
050 County, City, and Town Grants	2. 0	0	0	0	0	0
071 English Language Learner (1)	3. 0	0	0	0	0	0
072 Compensatory Instruction (1)	4. 0	0	0	0	0	0
500 School Plant	5. 0	0	0	0	0	0
515 Civic Center	6. 50	0	0	0	0	50
520 Community School	7. 0	0	0	0	0	0
525 Auxiliary Operations	8. 0	0	0	0	0	0
526 Extracurricular Activities Fees Tax Credit	9. 107	2,320	0	2,000	1,927	500
530 Gifts and Donations	10. 7,436	300	0	7,406	3,194	4,542
535 Career & Technical Education Projects	11. 0	0	0	0	0	0
540 Fingerprint	12. 0	0	0	0	0	0
545 School Opening	13. 0	0	0	0	0	0
550 Insurance Proceeds	14. 0	0	0	0	0	0
555 Textbooks	15. 0	0	0	0	0	0
565 Litigation Recovery	16. 0	0	0	0	0	0
570 Indirect Costs	17. 0	0	0	0	0	0
575 Unemployment Insurance	18. 0	0	0	0	0	0
580 Teacherage	19. 0	0	0	0	0	0
585 Insurance Refund	20. 0	0	0	0	0	0
590 Grants and Gifts to Teachers	21. 0	0	0	0	0	0
595 Advertisement	22. 0	0	0	0	0	0
596 Career Technical Education	23. 0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	24. 0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25. 0	0	0	0	0	0
650 Gifts and Donations—Capital	26. 0	0	0	0	0	0
660 Condemnation	27. 0	0	0	0	0	0
665 Energy and Water Savings	28. 0	0	0	0	0	0
686 Emergency Deficiencies Correction	29. 0	0	0	0	0	0
691 Building Renewal Grant	30. 0	0	0	46,342	0	0
695 New School Facilities	31. 0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32. 0	0	0	0	0	0
750 Permanent Funds	33. 0	0	0	0	0	0
800-849 Trust and Custodial Funds	34. 0	0	0	0	0	0
850 Student Activities	35. 0	0	0	0	0	0
855 Employee Insurance Program Withholdings	36. (23,657)	0	0	0	17,376	(41,033)
865 State Income Tax Withholdings	37. 0	0	0	0	0	0
900-949 Enterprise Funds	38. 0	0	0	0	0	0
Other	39. 0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
9 __ Self Insurance	1. 0	0	0	0	0	0
955 Intergovernmental Agreements	2. 0	0	0	0	0	0
9 __ OPEB	3. 0	0	0	0	0	0
953 SMALL SCHOOL	4. 20,492	500	0	22,000	3,615	17,377

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	4,642	1,866
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	0	1,278
Total Expenditures (lines 1-4)	4,642	3,144
Total Expenditures from accounting data		3,144

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

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	0	0
Total Expenditures from accounting data		0

OTHER FINANCING SOURCES INCLUDING		OTHER FINANCING USES INCLUDING	
TRANSFERS-IN 5000		TRANSFERS-OUT 6900	
1.			
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	
21.	0	0	
22.	0	0	
23.	0	0	
24.	0	0	
25.	0	0	
26.	0	0	
27.	0	0	
28.	0	0	
29.	0	0	
30.	0	0	
31.			
32.	0	0	
33.	0	0	
34.	0	0	
35.			
36.	0	0	
37.	0	0	
38.	0	0	
39.	0	0	
1.	0	0	
2.	0	0	
3.	0	0	
4.	0	0	

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

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

B. District Assessed Valuation and Other District Information	
1. FY 2024 Assessed Valuations and Tax Rates	
a. Primary 33,820,437 Tax Rate 5.1326	
b. Secondary 0 Tax Rate 0.0000	
2. Number of Schools	1
3. Actual Days in Session	180
4. Area of School District (Square Miles)	101

(Report this WHETHER OR NOT district changed boundaries in FY 2024)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)		
1. Destruction or damage	M & O 0	Unrestricted Capital Outlay 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)	983,019
2. Classroom Supplies (Function 1000, Object Code 6600)	42,593
3. Administration (Functions 2300, 2400, 2500, & 2900)	217,353
4. Support Services—Students (Function 2100)	111,388
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	473,980
6. Total Current Expenditures	1,828,333
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	31,356
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	1,796,977

E. Other long-term debt	
1. Other Principal (object 6832)	46,336
2. Other Interest (object 6842)	471
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)	yes

F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	0
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G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	0
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H. Cash and Investments held at June 30, 2024	
1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

I. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2024	54,910
2. Average salary of all teachers employed in FY 2023	56,392
3. Increase in average teacher salary from prior year	(1,482)
4. Percentage increase	-2.6%

Comments on Average Salary Calculation (Optional):

☐ Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)	
1. Substitute Teachers (Functions 1000, 2213 & 3300)	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	

3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	
6. Other Certified Staff (All Functions)	

7. In FY 2024, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:	
a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)	Yes
b. Making payments in addition to their base salary? (Yes or No)	No

Total Certified Salary Payments from accounting data

=ROUND(SUM(SUMIFS(

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

Salaries	FTE
8,453	
564,188	10.00
33,697	1.00 3.00
0	0.00 7.00
31,390	
51,261	
1,400	
11,454	

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

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

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

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE
(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	200,323	143,351	1.
2. Gifted Education	0	0	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	200,323	143,351	9.
10. IEP required pupil transportation costs coded within Program 400	0	0	10.

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

Actual Expenditures for all Gifted Programs:	
K-8	\$ 0
9-12	\$ 0
Total	\$ 0

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	23,000	22,700	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 2024	\$ 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\LGAs (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.

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

		Programs 100-630										Programs 700-900		
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)		Total
Funds 001-799 (excluding 575)														
1000 Instruction	1.	725,340	239,806	13,607	42,173	386	1,080				1,086	0	1,023,478	1.
2000 Support Services														
2100 Students	2.	27,800	5,004	76,598	1,686	0	300				0	0	111,388	2.
2200 Instructional Staff	3.	54,472	23,836	4,793	11,651	29,065	0				0	0	123,817	3.
2300 General Administration	4.	17,200	3,487	22,700	0	0	0	0			0	0	43,387	4.
2400 School Administration	5.	64,734	24,326	2,106	852	0	1,375				0	0	93,393	5.
2500, 2900 Central Services, Other	6.	22,000	3,981	24,727	23,696	4,554	5,073		0		0	0	84,031	6.
2600 Operation and Maintenance of Plant	7.	71,282	46,260	65,895	52,274	18,259	100				0	0	254,070	7.
2700 Student Transportation	8.	22,867	4,364	46,160	38,176	3,385	489				0		115,441	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	21,524	23,096	500	28,528	4,269	1,501				0	0	79,418	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.	1,027,219	374,160	257,086	199,036	59,918	9,918	0		0	1,086	0	1,928,423	13.
From Federal Funds	14.	6,046	6,488	23,478	16,033	25,315	422	0		0	0	0	77,782	14.
From State and Local Sources	15.	1,021,173	367,672	233,608	183,003	34,603	9,496	0		0	1,086	0	1,850,641	15.
4000 Facilities Acquisition and Construction	16.	0	0	0	0	284	0				0	0	284	16.
5000 Debt Service	17.							46,336		471		0	46,807	17.

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

	Certified Teachers (in Object 6100)	Cortified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	617,327	8,453	0	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	42,663	0	0	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	22,802	6.
7. Number of FTE-Certified Teachers	10	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	10,084	1.
2. 6620-6629 Energy	40,728	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	0	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	37,262	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	284	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	284	4.
5. 6450 Construction	0	5.

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

1. 6340 Technical Services	1,337	1.
2. 6432 Technology-Related Repairs and Maintenance	0	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	13,409	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	6,691	5.
6. 6650 and 6655 Supplies--Technology-Related and Short-term noninstructional software subscriptions	27,951	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	31,314	7.
8. Subtotal (Lines 1-7)	80,702	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	0	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	46,806	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, All Objects)

1. 2210 Improvement of Instruction	4,756	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	0	0	0	0	0	0			0	0	0	0
2100, 2200 Student Support Services	2.	0	0	0	0	0	0			0	0	0	0
2300, 2500, 2900 Other Support Services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School Administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and Maintenance of Plant	5.	0	0	0	0	0	0			0	0	0	0
2700 Student Transportation	6.	0	0	0	0	0	0			0	0	0	0
3100 Food Service Operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	0	0
3400 Bookstore Operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0	0

	Total spending detail	Classroom spending detail
Technology Related Expenditures from COVID-19 federal relief funds		
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

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

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

	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	50,000	50,000		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	200,000	20,000	0	180,000
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	0	0	0	0
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	34,613	34,613		
6. Other COVID-19 Federal Relief Funds	0	0	0	0
7. Total	284,613	104,613	0	180,000

Total FY 2024 expenditures + other financing uses 0

CLASSROOM SITE FUND (010)
NARRATIVE RESULTS SUMMARY FISCAL YEAR (FY) 2024

As required by A.R.S. §15-977(J), districts must provide a summary of results achieved through programs funded with Classroom Site Fund (CSF) monies. Please include details in your responses, such as the number of teachers/students participating in various programs, program results, and amounts spent.
Keep all descriptions and information within designated cells. Information in cells may not be fully visible. To view all information entered, double click on the cell. Do **not** add any rows, columns, or worksheets.
This form is statutorily required and should be submitted to the Arizona Department of Education with the Annual Financial Report, as it is required to be filed by November 15.
If you have any questions regarding this summary, please contact Ben Mitten or Karl Calderon from the Arizona Auditor General's Division of School Audits at (602) 553-0333.

	FY 2024 FTE
1. Total PSD-12 classroom teacher full-time equivalent staff (FTE) at FY 2024 100th day {Do not include FTE for: substitute teachers; individuals paid from funds 250, 425, 515, and 520 for teaching in community service programs (e.g., daycare or preschool for students without IEPs) or those teaching adult education programs that should be coded to programs 700 through 900, those paid from functions other than 1000; or retirees returning to work as leased teachers through a third party.}	10.00

Table I - Menu Options FY 2024 results (list the amount spent in each allowable area and briefly describe the results achieved)

Menu Option (the notations in parentheses are examples of types of information to provide when summarizing results)	FY 2024 Expenditures	Description of Results (Please enter any information needed to further describe how the district used Fund 010 monies.)
Teacher Compensation Increases (Expenditures from Fund 010 for base salary as well as any benefit increases, or pay for additional duties not included in other menu option categories below. For example, do not include amounts paid to teachers, if any for providing assessment intervention tutoring; report those amounts in the assessment intervention category below.)	\$65,929	Base salary for 9 teachers; performance pay for 9.5 teachers (goals below); Classroom prep prior to the start of school for 9 teachers; extra duty pay for 4 teachers to direct programs.
Class size reduction (Number of teachers and/or aides hired, subjects taught, courses added, resulting change in class sizes.)		
Assessment intervention (Number of teachers participating and compensation earned, if any; number of students participating; activities initiated; changes in test scores, or other results.)	\$2,659	Tutoring intervention provided by 2 teachers
Teacher development (Number of teachers participating and compensation earned, if any; activities involved. For example, "10 teachers earned up to \$1,500 each for completing 15 hours of professional development in math, reading, and technology.")	\$1,435	Three teachers participated in professional development activities
Dropout prevention (Activities initiated; number of students impacted; results. For example, "50 at-risk students participated in summer programs and earned credits toward graduation.")		
Teacher liability insurance (Include only CSF monies spent for liability premiums. Do not include liability premiums paid from other funds.)		
Student support services (Include any expenditure in the student support services function as defined in the Uniform System of Financial Records (USFR), not included in other menu options above.)		
Totals (should agree to AFR page 3, line 13, salaries and employee benefits columns)	\$70,022	

Table II - Performance Pay Goals and Results

Goal type [Including goals described in A.R.S. §15-977 (C) - (E)]	Number of goals established	Number of goals achieved	Achievement based on (select below)	Comments / Descriptive Information (Please describe the goal, how performance was measured, and results achieved.)
School district performance				

DISTRICT NAME COCHISE ELEMENTARY SCHOOL DISTRICT NO. 26

COUNTY COCHISE

CTDS NUMBER 020326000

FOOD SERVICE

BEGINNING FUND BALANCE (1)

REVENUES

1500 Investment Income	26,596
1600 Food Service	1,090
Other Local	13,873
4500 Restricted Revenue Rec. from Fed. Gov.	0
4900 Revenue for/on Behalf of the District	22,310
TOTAL REVENUE (lines 2-6)	0
5000 Other Financing Sources and Fund Transfers-In	37,273
TOTAL AVAILABLE (lines 1, 7, and 8)	0
	63,869

A. Number of operating months

10

B. Number of Meals Served

1. Served at District Locations

- a. Reimbursable Meals Only
- b. Program Adults/Adult Workers
- c. Other

2. Served at Other Locations

- a. Reimbursable Meals Only
- b. Program Adults/Adult Workers
- c. Other

BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
0	9,528	0	0
0	362	0	0
0	3	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

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

C. Meal Prices

1. Reduced breakfast
2. Reduced lunch
3. Reduced snack
4. Paid breakfast
5. Paid lunch
6. Paid snack

P-6	7-8	9-12	Adult
0.00	0.00	0.00	
0.40	0.40	0.00	
0.00	0.00	0.00	
0.00	0.00	0.00	0.00
2.75	2.75	0.00	7.25
0.00	0.00	0.00	0.00

D. Special Milk Program

Charge to children per ½ pint milk unit

Number of ½ pint milk units served to children

\$0.35

756

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

TOTAL EXPENDITURES (lines 10-25)

6910 Indirect Costs Transfers-Out

6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)

TOTAL EXPENDITURES & OTHER USES (lines 26-28)

ENDING FUND BALANCE (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 0

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
0	21,524	0	0
13,509	9,587	0	0
250	250	0	0
0	0		
0	0		
1,642	0	0	0
0	0		
0			
0			
26,886			
0			
			0
4,269			0
0			0
0			0
1,501	0	0	0
50,000	48,056	31,361	0
	0		
	0		
48,056			
15,813			

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

(1) Includes Food Service Fund revolving account cash balance of

\$ at 7/1/23 or \$ at 6/30/24, as applicable.