District name Hackberry ESD#3 | County Mohave | CTDS number 080303000 | 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 https://hesd.net/

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

Cristina Ramirez
Superintendent (typed name)

Samuel Dell
Business Manager (typed name)

Samuel Dell
District contact employee

(928) 692-0013
Telephone number

Samuel.Dell@hesd.net
Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	$	766,412
2. Classroom Site Funds (from page 3, line 13)	$	48,660
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$	34,025

District name Hackberry ESD#3 **County** Mohave **CTDS number** 080303000

Instructions

Funds available		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	
Beginning fund balance (1)	1.	94,455	310,055	0	0	0		1.
Revenues								
1000 Local								
1110 Property taxes	2.	686,004	111,354	0		0	0	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1280 Revenue in lieu of taxes	4.	4,583	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.	1,590	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.	18,064	19,608	0	0	0	(1)	18.
1750 Revenue from enterprise and student activities	19.	0	0			0	0	19.
1790 Extracurricular activities fees tax credit	20.	0	0			0	400	20.
1800 Revenue from community services activities	21.	0	0			0	0	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	0	24.
1960 Miscellaneous revenues from other local governmental units	25.	0	0			0	0	25.
Other (specify) (2) 1990 - Refunds and Corrections	26.	35	0	0	0	0	3,181	26.
Total Local Revenues (lines 2-26)	27.	710,276	130,962	0	0	0	3,580	27.
2000 County								
2110 County School Fund	28.	1	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.	1	0					31.
3000 State								
3100 Unrestricted	32.	16,670	0				0	32.
3110 State Equalization Assistance	33.	9,200	782				0	33.
3120 Additional State Aid	34.	94,505	16,132				0	34.
3200 Restricted	35.						64,680	35.
Other (specify) 2120 - County Equalization	36.	0	(1)			0	0	36.
Total State Revenues (lines 32-36)	37.	120,375	16,913			0	64,680	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.						38,664	40.
4500 Restricted revenue received from the federal government through the state	41.						125,964	41.
4700 Revenue received from the federal government through other intermediate agencies	42.	0					0	42.
4800 Revenue in lieu of taxes	43.	0					0	43.
4900 Revenue for/on behalf of the district	44.	0					0	44.
Other (specify)	45.	0				0	0	45.
Total Federal Revenues (lines 38-45)	46.	0				0	164,628	46.
Total fund revenue (lines 27, 31, 37, and 46)	47.	830,652	147,875	0	0	0		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.	925,107	457,930	0	0	0		51.
Total expenditures	52.	766,412	34,025	0	0	0		52.
6900 Other financing uses and other items including transfers-out	53.	0	0	0	0	0		53.
Total expenditures and other uses (lines 52 plus 53)	54.	766,412	34,025	0	0	0		54.
Ending fund balance (line 51 minus line 54) (3)	55.	158,695	423,905	0	0	0		55.

(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

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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.	177,005	68,148	6,328	2,867	3,769	358,620	258,117	360,065	-28.3%	1.
2000 Support services											
2100 Students	2.	0	0	1,950	0	0	2,824	1,950	10,049	-80.6%	2.
2200 Instructional staff	3.	32,938	0	47,347	0	275	29,772	80,560	29,008	177.7%	3.
2300 General administration	4.	0	0	0	0	0	18,718	0	23,731	-100.0%	4.
2400 School administration	5.	63,927	19,681	473	0	0	110,707	84,081	119,857	-29.8%	5.
2500 Central services	6.	46,612	18,777	20,007	421	175	81,218	85,992	100,609	-14.5%	6.
2600 Operation & maintenance of plant	7.	18,628	12,418	71,683	39,711	0	175,388	142,440	252,296	-43.5%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	38,584	18,439	0	8	945	23,020	57,976	13,799	320.1%	9.
610 School-sponsored cocurricular activities	10.	0	0	0	0	0	0	0	0	0.0%	10.
620 School-sponsored athletics	11.	0	0	0	0	0	0	0	0	0.0%	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.	377,694	137,463	147,788	43,007	5,164	800,267	711,116	909,414	-21.8%	14.
200 and 300 Special education											
1000 Instruction	15.	6,685	1,332	16,023	0	0	34,361	24,040	10,292	133.6%	15.
2000 Support services											
2100 Students	16.	0	0	0	0	0	1,200	0	12,731	-100.0%	16.
2200 Instructional staff	17.	0	0	1,126	0	0	4,200	1,126	9,227	-87.8%	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.	0	0	0	0	0	0	0	0	0.0%	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.	6,685	1,332	17,149	0	0	39,761	25,166	32,250	-22.0%	24.
400 Pupil transportation	25.	17,983	6,058	936	5,153	0	38,102	30,130	24,798	21.5%	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.	402,362	144,853	165,873	48,160	5,164	878,130	766,412	966,462	-20.7%	32.

District name Hackberry ESD#3 | County Mohave | CTDS number 080303000

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.		61,212											
Interest income and other revenues	2.		0											
Total revenues (lines 1 and 2)	3.		61,212											
Expenditures														
1000 Instruction	4.			42,366	6,294	0	0	0	0	151,404	48,660	30,357	60.3%	
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.			42,366	6,294	0	0	0	0	151,404	48,660	30,357	60.3%	
Total Classroom Site Fund	13.	95,103	61,212	42,366	6,294	0	0	0	0	151,404	48,660	30,357	60.3%	107,655

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 48,660

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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.		5,687		8,338			0	27,335	14,025	8,397	67.0%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	0	0			0	11,914	0	0	0.0%
2300, 2400, 2500, 2900 Administration	4.	0		0	0		0	0	1,317	0	7,790	-100.0%
2600 Operation & maintenance of plant	5.	0		0	0			0	8,058	0	502	-100.0%
2700 Student transportation	6.	0		0	0			0	34,188	0	5,000	-100.0%
3000 Operation of noninstructional services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	0			0	0	0	8,050	-100.0%
5000 Debt service	9.					20,000	0		0	20,000	0	--
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	5,687	0	8,338	20,000	0	0	82,812	34,025	29,739	14.4%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 34,025

(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.	82,812	34,025	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.		0		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.	62,285	0	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	8,338	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	20,000	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.	62,285	28,338	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.	62,285	28,338	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	62,285	28,338	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	235,460	1.
Buildings and improvements	2,070,612	2.
Furniture, equipment, vehicles, and technology	223,025	3.
Construction in progress	0	4.
Total	2,529,097	5.

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Federal and State Projects

Instructions

Federal projects		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		
100-130 ESEA Title I - Helping Disadvantaged Children	1.	3,950	39,920	(2,664)	48,132	33,306	7,900	Special revenue	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	1,215	8,086	(509)	3,447	6,362	2,430	Special revenue	2.
160 ESEA Title IV - 21st Century Schools	3.	7,399	19,855	(883)	10,000	14,264	12,107	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.	10,124	22,243	(738)	13,166	11,206	20,423	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.	0	0	0	0	0	0	Special revenue	12.
280 ESEA Title X - Homeless Education	13.	0	0	0	0	0	0	Special revenue	13.
290 Medicaid Reimbursement	14.	0	0	0	5,000	0	0	General	14.
349 National Forest Fees	15.	83	0	0	0	0	83	General	15.
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	General	16.
374 E-Rate	17.	45,687	38,664	0	50,000	62,852	21,499	Special revenue	17.
378 Impact Aid	18.	0	0	0	0	0	0	General	18.
300-399 Other Federal Projects	19.	93,626	0	0	150,000	21,636	71,990	General	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	Special revenue	20.
Total federal project funds (lines 1-20)	21.	162,084	128,768	(4,794)	279,745	149,626	136,432		21.
Total COVID-19 federal relief funds included in lines above	22.	2,687	0	0		0	2,687		22.

	Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
1.	0	2,664	1.
2.	0	509	2.
3.	0	883	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	738	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.

State projects		Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budget	Actual	Ending fund balance	Fund types	
400 Vocational Education	23.	0	0	0	0	0	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.	12,499	0	0	40,000	6,339	6,160	Special revenue	32.
Total State project funds (lines 23-32)	33.	12,499	0	0	40,000	6,339	6,160		33.
Total federal and State projects (lines 21 and 33)	34.	174,583	128,768	(4,794)	319,745	155,965	142,592		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.

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Instructions

Other funds	Line	Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual	Line	Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900	Line
020 Instructional Improvement	1.	27,666	3,467		26,000	14,836	16,297	1.			1.
050 County, City, and Town Grants	2.	10,787	0	0	0	0	10,787	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.	0	0	7,275	1,577	0	7,275	5.	7,275	0	5.
515 Civic Center	6.	0	0	0	1,422	0	0	6.	0	0	6.
520 Community School	7.	0	0	0	0	0	0	7.	0	0	7.
525 Auxiliary Operations	8.	20	0	0	0	0	20	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	9,025	400	0	8,225	0	9,425	9.	0	0	9.
530 Gifts and Donations	10.	9,735	109	0	11,937	3,909	5,935	10.	0	0	10.
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	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.	2,454	0	0	2,454	0	2,454	14.	0	0	14.
555 Textbooks	15.	0	0	0	0	0	0	15.	0	0	15.
565 Litigation Recovery	16.	5	0	3	1,000	0	8	16.	3	0	16.
570 Indirect Costs	17.	0	0	4,794	15,000	4,192	602	17.	4,794	0	17.
575 Unemployment Insurance	18.	4,322	0	0	5,000	0	4,322	18.	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.	0	0	19.
585 Insurance Refund	20.	0	0	0	1,000	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	0	0	0	0	0	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	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	0	0	0	0	28.	0	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	0	0	29.
691 Building Renewal Grant	30.	0	0	0	0	0	0	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.	2,788	1,273		10,000	287	3,774	35.			35.
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0	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 Results Based Funding	39.	9,757	0	0	0	0	9,757	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.
9__ ________________	4.	0	0	0	0	0	0	4.	0	0	4.

Instructional Improvement Fund 020	Budget	Actual	
Expenditures			
Teacher compensation increases	12,000	0	1.
Class size reduction	0	14,836	2.
Dropout prevention programs	0	0	3.
Instructional improvement programs	14,000	0	4.
Total expenditures (lines 1-4)	26,000	14,836	5.
Total expenditures from accounting data		14,836	6.

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	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)	0	0	6.
Total expenditures from accounting data		0	7.

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

District name Hackberry ESD#3 **County** Mohave **CTDS number** 080303000

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	168,715	6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary	3.3688	Tax rate	3.3688
b. Secondary	0.0000	Tax rate	0.0000

2. Number of schools	1
3. Actual days in session	144
4. Area of school district (square miles)	651

(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)*	270,848
2. Classroom supplies *(function 1000, object code 6600)*	7,539
3. Administration *(functions 2300, 2400, 2500, & 2900)*	187,355
4. Support services—students *(function 2100)*	17,803
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	399,094
6. Total current expenditures	882,639
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	65,138
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	817,501

E. Other long-term debt

1. Other principal (object 6832)	20,000
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	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

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	0

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

1. Average salary of all teachers employed in FY 2025	48,347
2. Average salary of all teachers employed in FY 2024	49,452
3. Increase in average teacher salary from prior year	(1,105)
4. Percentage increase	-2.2%

☐ 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)	1,067	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	145,040	3.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	38,500	1.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	106,540	2.00
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	0	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	0	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	4,200	
6. Other certified staff (all functions, object codes 6140-6149)	41,111	

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	No
b. Making payments in addition to their base salary? (yes or no)	No

8. Total certified salary payments from accounting data — 191,418

District name Hackberry ESD#3 **County** Mohave **CTDS number** 080303000

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	39,761	36,372	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)	39,761	36,372	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	$	0
9-12	$	0
Total	$	0

D. Expenditures for audit services

		Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	**6350**	12,000	0	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)	0
4. Tuition to ed services\coops\IGAs (object 6564)	0
5. Tuition other (object 6569) (1)	0
6. Total (lines 1-5)	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.

District name Hackberry ESD#3 County Mohave CTDS number 080303000

Instructions

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

Funds 001-799 (excluding 575)		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**	
		Programs 100-630										**Programs 700-900**		
1000 Instruction	1.	289,371	88,960	22,351	17,987	16,384	3,769				2,402	0	441,224	1.
2000 Support services														
2100 Students	2.	0	0	11,967	0	0	0				0	0	11,967	2.
2200 Instructional staff	3.	32,938	0	58,874	1,664	0	275				0	0	93,751	3.
2300 General administration	4.	0	0	0	0	0	0	0			0	0	0	4.
2400 School administration	5.	63,927	19,681	473	0	0	0				0	0	84,081	5.
2500, 2900 Central services, other	6.	46,612	18,777	29,139	421	8,150	175			0	0	0	103,274	6.
2600 Operation and maintenance of plant	7.	18,628	12,418	117,381	39,711	0	0				0	0	188,138	7.
2700 Student transportation	8.	17,983	6,058	936	5,153	0	0				0		30,130	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	46,784	20,035	595	24,553	0	945				0	0	92,912	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.	516,243	165,929	241,716	89,489	24,534	5,164	0		0	2,402	0	1,045,477	13.
From federal funds	14.	68,569	18,886	67,454	14,018	16,196	365	0		0	0	0	185,488	14.
From state and local sources	15.	447,674	147,043	174,262	75,471	8,338	4,799	0		0	2,402	0	859,989	15.
4000 Facilities acquisition and construction	16.	0	0	0	0	0	0				0	0	0	16.
5000 Debt service	17.								20,000	0		0	20,000	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)	149,240	1,067	0	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	0	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, 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)	0	6.
7. Number of FTE-certified teachers	3	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	0	1.
2. 6620-6629 Energy	36,499	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	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	0	5.

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

1. 6340 Technical services	4,316	1.
2. 6432 Technology-related repairs and maintenance	0	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	44,696	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	10,735	5.
6. 6650 and 6655 Supplies–technology-related and short-term noninstructional software subscriptions	1,189	6.
7. 6737-38 Technology-related hardware & software (less than $5,000)	24,534	7.
8. Subtotal (lines 1-7)	85,470	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	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	53,407	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	10,735	1.

District name Hackberry ESD#3 County Mohave CTDS number 080303000

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										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)	
1000 Instruction	1.	0	0	0	0	0	0			0	0	0	**0**
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0	**0**
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0	**0**
2400 School administration	4.	0	0	0	0	0	0			0	0	0	**0**
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0	**0**
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	**0**
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	**0**
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	**0**
3300 Community services operations	9.	0	0	0	0	0	0				0	0	**0**
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	**0**
Other	11.	0	0	0	0	0	0	0	0	0	0	0	**0**
Total (lines 1-12)	12.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Technology related expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies–technology-related	0	0
6. 6737-38 Technology-related hardware & software (less than $5,000)	0	0
7. 6739 Technology-related hardware & software ($5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	10,735	10,735
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

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

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

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)	50,000	50,000		
2. Elementary and secondary school emergency relief funds (ESSER II)	200,000	200,000	0	**0**
3. Elementary and secondary school emergency relief funds (ESSER III)	190,895	190,895	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	10,896	10,896		
6. Other COVID-19 federal relief funds	2,776	2,751	0	**25**
7. Total	**454,567**	**454,542**	**0**	**25**

Total FY 2025 expenditures + other financing uses **0**

District name Hackberry ESD#3 **County** Mohave **CTDS number** 080303000

Food Service

Instructions

		Fund 510	
		Actual	
Beginning fund balance (1)	1.	13,413	1.
Revenues			
1500 Investment income	2.	0	2.
1600 Food service	3.	446	3.
Other local Unrestricted	4.	1,353	4.
4500 Restricted revenue rec. from fed. gov.	5.	35,860	5.
4900 Revenue for/on behalf of the district	6.	0	6.
Total revenue (lines 2-6)	7.	37,659	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	51,072	9.

A. Number of operating months 10

B. Number of meals served	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	3,266	4,815	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

* 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	1.00	1.00		3.25
5. Paid lunch	3.50	3.50		5.50
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	4,101.00	5,716.00	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.		8,200	38,584	0	10.
6200 Employee benefits	11.		1,596	18,439	0	11.
6400 Purchased property services	12.		3,136	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.		0	0	0	15.
6620 Energy	16.		0	0		16.
6631 USDA Commodities (excluding freight)	17.		0			17.
6632 USDA Commodities (freight only)	18.		0			18.
6633 Other food	19.		24,546			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.		0		0	23.
6832 and 6842 Other principal and interest	24.		0		0	24.
Other expenditures____________________	25.		0	952	0	25.
Total expenditures (lines 10-25)	26.	160,000	37,478	57,975	0	26.
6910 Indirect costs transfers-out	27.		0			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.		37,478			29.
Ending fund balance (line 9 minus line 29) (1)	30.		13,594			30.

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

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

(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 080303000

I certify that the Annual Financial Report of Hackberry Elementary School District, Mohave County, for fiscal year 2025 was approved by the Governing Board on October 14, 2025, and that the complete Annual Financial Report may be reviewed by contacting Samuel Dell at the District Office, telephone (928) 692-0013, during normal business hours.

Avg. Daily Membership	2024	2025
Attending	45.2095	39.0876

2025 Tax Rates:	Primary	Secondary
	3.3688	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				800,267	711,116		
Special Education				39,761	25,166		
Pupil Transportation				38,102	30,130		
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	94,455	830,652	0	878,130	766,412	158,695	General
Classroom Site Funds	95,103	61,212		151,404	48,660	107,655	Special revenue
Unrestricted Capital Outlay	310,055	147,875	0	82,812	34,025	423,905	Capital projects
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	162,084	128,768	(4,794)	279,745	149,626	136,432	
State projects	12,499	0	0	40,000	6,339	6,160	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	27,666	3,467		26,000	14,836	16,297	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	0	0	0	0	0	0	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	10,787	0	0	0	0	10,787	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	0	0	7,275	1,577	0	7,275	Special revenue
Food Service	13,413	37,659	0	160,000	37,478	13,594	Special revenue
Civic Center	0	0	0	1,422	0	0	Special revenue
Community School	0	0	0	0	0	0	Special revenue
Auxiliary Operations	20	0	0	0	0	20	Special revenue
Extracurricular Activities Fees	9,025	400	0	8,225	0	9,425	Special revenue
Gifts and Donations	9,735	109	0	11,937	3,909	5,935	General
Gifts and Donations—Capital	0	0	0	0	0	0	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	2,454	0	0	2,454	0	2,454	General
Textbooks	0	0	0	0	0	0	Special revenue
Litigation Recovery	5	0	3	1,000	0	8	General
Indirect Costs	0	0	4,794	15,000	4,192	602	General
Unemployment Insurance	4,322	0	0	5,000	0	4,322	General
Teacherage	0	0	0	0	0	0	General
Insurance Refund	0	0	0	1,000	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	0	0	0	0	0	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	2,788	1,273	0	10,000	287	3,774	Special revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	9,757	0	0	0	0	9,757	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	0	0	0	0	0	0	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 Hackberry ESD#3 County Mohave CTDS number 080303000

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	94,455	0	119,982	310,055	0	0	0	95,103	80,874	63,699	0	0	0	0	764,168
Current year ending fund balance															
2. Total FY 2025 ending fund balance	158,695	0	95,151	423,905	0	0	0	107,655	70,519	61,172	0	0	0	0	917,097
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.b Fund balance exceeding budget capacity in budget-controlled funds	0	0		0		0		0	0						0
3.c Planned to be spent in FY 2026 to support budgeted spending	158,695	0	95,151	65,000	0	0	0	76,260	70,519	61,172		0	0	0	526,797
3.d Maintained for debt retirement after FY 2026										0	0	0	0	0	0
3.e Maintained for capital projects after FY 2026		0	0	0	0	0	0	0	0	0		0	0	0	0
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	0	0	0	358,905	0	0	0	31,395	0	0		0	0	0	390,300
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	158,695	0	95,151	423,905	0	0	0	107,655	70,519	61,172	0	0	0	0	917,097
FY 2025 ending fund balance classification															
4.a Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.b Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.c Committed	158,695	0	95,151	65,000	0	0	0	107,655	70,519	61,172	0	0	0	0	558,192
4.d Assigned	0	0	0	358,905	0	0	0	0	0	0	0	0	0	0	358,905
4.e Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.f Total (amount must agree to line 3.k above)	158,695	0	95,151	423,905	0	0	0	107,655	70,519	61,172	0	0	0	0	917,097

*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:

Maintain a prudent level of financial resources to protect against unforeseen revenue shortfalls or unpredicted expenditures. To accomplish this goal, the Governing Board requires a Fund Balance Reserve equal to no less than two months of general fund operating expenditures, or 20 percent of annual General Fund expenditures.

District name Hackberry ESD#3 County Mohave CTDS number 080303000

Supplement to School District Annual Financial Report for districts that incurred expenditures for English Language Learners (A.R.S. §§15-756.04 and 15-756.11)

Revenue object codes/expenditure function codes		Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total expenditures Budget	Total expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted revenue from state sources	1.	0									1.
Investment income and other revenues	2.	0									2.
Total revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.		0	0	0	0	0	0	0	0	4.
2000 Support services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional staff	6.		0	0	0	0	0	0	0	0	6.
2300 General administration	7.		0	0	0	0	0	0	0	0	7.
2400 School administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (*must agree with the AFR page 6, line 3)*	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted revenue from state sources	14.	0									14
Investment income and other revenues	15.	0									15.
Total revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional staff	19.		0	0	0	0	0	0	0	0	19.
2300 General administration	20.		0	0	0	0	0	0	0	0	20.
2400 School administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.