District name Hackberry Elementary School District **County** Mohave **CTDS number** 080303000

Annual Financial Report

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

2026

Signature/Date	Signature/Date

District website link of posted AFR https://hesd.net/

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on 10/15/2026 (Date) contain(s) the data for the annual financial report described above.

Superintendent signature	Business Manager signature
Christina 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)	$	891,472
2. Classroom Site Funds (from page 3, line 13)	$	67,004
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$	52,747

District name Hackberry Elementary School District **County** Mohave **CTDS number** 080303000

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.	74,824	413,693	0	0	0		1.
Revenues								
1000 Local								
1110 Property taxes	2.	731,653	44,170	0		0	0	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1200 Revenue from local governmental units other than districts	4.	0	0			0	0	4.
1280 Revenue in lieu of taxes	5.	4,792	0	0		0	0	5.
1311 Tuition from individuals excluding summer school	6.	0	0			0	0	6.
1312 Tuition from individuals for summer school	7.	0	0			0	0	7.
1320 Tuition from other Arizona districts	8.	0	0			0	0	8.
1330 Tuition from out-of-state districts	9.	0	0			0	0	9.
1340 Tuition from other private sources (other than individuals)	10.	0	0			0	0	10.
1350 Tuition from other government sources within Arizona	11.	0	0			0	0	11.
1360 Tuition from other government sources outside Arizona	12.	0	0			0	0	12.
1410 Transportation fees from individuals	13.	0	0			0	0	13.
1420 Transportation fees from other Arizona districts	14.	0	0			0	0	14.
1430 Transportation fees from out-of-state districts	15.	0	0			0	0	15.
1440 Transportation fees from other private sources (other than individuals)	16.	0	0			0	0	16.
1450 Transportation fees from other government sources within Arizona	17.	0	0			0	0	17.
1460 Transportation fees from other government sources outside Arizona	18.	0	0			0	0	18.
1500 Investment income	19.	19,894	12,276	0	0	0	1	19.
1600 Food Service	20.	0	0			0	258	20.
1750 Revenue from enterprise and student activities	21.	0	0			0	0	21.
1755 Revenue from fees paid on a student's behalf with grant monies	22.	0	0			0	0	22.
1790 Extracurricular activities fees tax credit	23.	0	0			0	0	23.
1800 Revenue from community services activities	24.	0	0			0	0	24.
1910 Rentals	25.	0	0			0	0	25.
1920 Contributions and donations from private sources	26.	0	0			0	0	26.
1950 Miscellaneous revenues from other districts	27.	0	0			0	0	27.
1960 Miscellaneous revenues from other local governmental units	28.	0	0			0	0	28.
Other (specify) (2) 1990 - Refunds, Donations and Corrections	29.	103	1	0	0	0	2,497	29.
Total Local Revenues (lines 2-29)	30.	756,442	56,447	0	0	0	2,756	30.
2000 County								
2110 County School Fund	31.	0	0				0	31.
2210 Special County School Reserve Fund	32.	0	0				0	32.
Other (specify) 2120 County Equalization	33.	40	3				0	33.
Total County Revenues (lines 31-33)	34.	40	3				0	34.
3000 State								
3100 Unrestricted	35.	7,619	0				0	35.
3110 State Equalization Assistance	36.	164,764	10,412				(1)	36.
3120 Additional State Aid	37.	102,503	6,295				0	37.
3200 Restricted	38.						65,614	38.
Other (specify)	39.	0	(1)			0	2	39.
Total State Revenues (lines 35-39)	40.	274,886	16,706			0	65,615	40.
4000 Federal								
4100 Unrestricted revenue received directly from the federal government	41.	0					0	41.
4200 Unrestricted revenue received from the federal government through the state	42.	0					0	42.
4300 Restricted revenue received directly from the federal government	43.						0	43.
4500 Restricted revenue received from the federal government through the state	44.						98,867	44.
4700 Revenue received from the federal government through other intermediate agencies	45.	0					16	45.
4800 Revenue in lieu of taxes	46.	0					0	46.
4900 Revenue for/on behalf of the district	47.	0					0	47.
Other (specify)	48.	0				0	(1)	48.
Total Federal Revenues (lines 41-48)	49.	0				0	98,882	49.
Total fund revenue (lines 30, 34, 40, and 49)	50.	1,031,368	73,156	0	0	0	167,253	50.
5000 Other Financing Sources								
5100 Issuance of bonds	51.				0	0	0	51.
5200 Fund transfers-in	52.	0	0	0	0	0	0	52.
5300 Proceeds from the disposal of real or personal property	53.	0	0	0	0	0	0	53.
5400 Capital contributions	54.	0	0	0	0	0	0	54.
5500 Lease proceeds	55.	0	0	0	0	0	0	55.
5600 Other long-term debt proceeds	56.	0	0	0	0	0	0	56.
5700 Unusual or infrequent items	57.	0	0	0	0	0	0	57.
Other (specify) N/A	58.	0	0	0	0	0	3	58.
Total Other Financing Sources (lines 51-58)	59.	0	0	0	0	0	3	59.
Total funds available (lines 1, 50, and 59)	60.	1,106,192	486,849	0	0	0	167,256	60.
Total expenditures	61.	891,472	52,747	0	0	0	217,312	61.
6900 Other Financing Uses								
6910, 6930 Transfers-out	62.	0	0	0	0	0	0	62.
6940 Payment to escrow agent for defeasance of debt	63.	0	0	0	0	0	0	63.
6950 Unusual or infrequent items	64.	0	0	0	0	0	0	64.
Other (specify)	65.	0	0	0	0	0	0	65.
Total Other Financing Uses (lines 62-65)	66.	0	0	0	0	0	0	66.
Total expenditures and other financing uses (lines 61 plus 66)	67.	891,472	52,747	0	0	0	217,312	67.
Ending fund balance (line 60 minus line 67) (3)	68.	214,720	434,102	0	0	0		68.

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 0 at 6/30/26.

(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 Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in actual	
100 Regular education											
1000 Instruction	1.	206,121	72,658	39,955	15,814	4,048	549,852	338,596	258,117	31.2%	1.
2000 Support services											
2100 Students	2.	3,970	780	1,270	0	0	2,824	6,020	1,950	208.7%	2.
2200 Instructional staff	3.	0	0	2,338	0	275	34,500	2,613	80,560	-96.8%	3.
2300 General administration	4.	5,000	983	25,750	0	0	18,987	31,733	0	--	4.
2400 School administration	5.	65,026	42,778	0	0	0	115,707	107,804	84,081	28.2%	5.
2500 Central services	6.	51,443	10,109	4,082	5,904	175	97,003	71,713	85,992	-16.6%	6.
2600 Operation & maintenance of plant	7.	29,934	32,833	64,434	25,444	0	230,388	152,645	142,440	7.2%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	38,163	7,499	0	0	0	50,520	45,662	57,976	-21.2%	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.	399,657	167,640	137,829	47,162	4,498	1,099,781	756,786	711,116	6.4%	14.
200 and 300 Special education											
1000 Instruction	15.	54,607	10,730	44,568	0	0	34,361	109,905	24,040	357.2%	15.
2000 Support services											
2100 Students	16.	0	0	103	0	0	1,200	103	0	--	16.
2200 Instructional staff	17.	0	0	0	0	0	4,200	0	1,126	-100.0%	17.
2300 General administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2500 Central services	20.	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.	54,607	10,730	44,671	0	0	39,761	110,008	25,166	337.1%	24.
400 Pupil transportation	25.	15,371	1,176	1,441	6,690	0	38,102	24,678	30,130	-18.1%	25.
510 Desegregation (from districtwide desegregation expenditures, page 2, line 44)	26.	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.	469,635	179,546	183,941	53,852	4,498	1,177,644	891,472	766,412	16.3%	32.

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)	0

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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.		51,309											
Interest income and other revenues	2.		0											
Total revenues (lines 1 and 2)	3.		51,309											
Expenditures														
1000 Instruction	4.			56,000	11,004	0	0	0	0	151,404	67,004	48,660	37.7%	
2100 Support services - students	5.			0	0	0	0	0	0	0	0	0	0.0%	
2200 Support services - instructional staff	6.			0	0	0	0		0	0	0	0	0.0%	
2300 Support services - general administration	7.					0				0	0	0	0.0%	
2500 Central services	8.								0	0	0	0	0.0%	
3300 Community services operations	9.			0	0	0				0	0	0	0.0%	
4000 Facilities acquisition and construction	10.							0		0	0	0	0.0%	
5000 Debt service	11.								0	0	0	0	0.0%	
Total expenditures (lines 4-11)	12.			56,000	11,004	0	0	0	0	154,053	67,004	48,660	37.7%	
Total Classroom Site Fund	13.	96,874	51,309	56,000	11,004	0	0	0	0	156,702	67,004	48,660	37.7%	81,179

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)	2,649

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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 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.	0	4,187		0			0	21,608	4,187	14,025	-70.1%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	4,000	14,121			0	35,556	18,121	0	--
2300, 2400, 2500, 2900 Administration	4.	0		0	0		0	0	1,317	0	0	0.0%
2600 Operation & maintenance of plant	5.	0		0	368			0	8,679	368	0	--
2700 Student transportation	6.	0		0	0			0	34,412	0	0	0.0%
3000 Operation of noninstructional services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	0			0	0	0	0	0.0%
5000 Debt service	9.					30,071	0		35,285	30,071	20,000	50.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	4,187	4,000	14,489	30,071	0	0	136,857	52,747	34,025	55.0%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10) 0

(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** **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.	136,857	52,748		0	0	0	0	0	1.
6150 Classified salaries	2.		0		0		0		0	2.
6200 Employee benefits	3.		0		0		0		0	3.
6450 Construction services	4.	0	0		0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.		4,000		0		0		0	5.
6710 Land and improvements	6.		0		0		0		0	6.
6720 Buildings and improvements	7.		0		0		0		0	7.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	8,679	0		0	0	0	0	0	8.
6734, 6735, 6736 and 6741 Vehicles	9.	34,188	0		0		0		0	9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	29,383	14,489		0		0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.		30,071		0		0		0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.		0		0		0		0	12.
Total (lines 2-12)	13.	72,250	48,560	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.		0		0				0	14.
New construction	15.		0		0		0		0	15.
Other	16.	72,250	48,561		0		0		0	16.
Total (lines 14-16)	17.	72,250	48,561	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, 2026

Land and improvements	235,460	1.
Buildings and improvements	2,047,819	2.
Furniture, equipment, vehicles, and technology	232,124	3.
Construction in progress	0	4.
Total	2,515,403	5.

District name Hackberry Elementary School District **County** Mohave **CTDS number** 080303000

Federal and State Projects

Federal projects		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers (1) Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual	Fund types			Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
100-130 ESEA Title I - Helping Disadvantaged Children	1.	0	22,471	0	25,815	22,471	0	Special revenue	1.	1.	0	0	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	0	2,500	0	1,883	2,500	0	Special revenue	2.	2.	0	0	2.
160 ESEA Title IV - 21st Century Schools	3.	(2,691)	11,279	0	11,481	11,279	(2,691)	Special revenue	3.	3.	0	0	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special revenue	4.	4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	0	0	0		0	0	Special revenue	5.	5.	0	0	5.
200 ESEA Title VII - Indian Education	6.	0	0	0		0	0	Special revenue	6.	6.	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0		0	0	Special revenue	7.	7.	0	0	7.
220 IDEA Part B	8.	174	8,795	0	7,534	8,795	174	Special revenue	8.	8.	0	0	8.
230 Johnson-O'Malley	9.	0	0	0		0	0	Special revenue	9.	9.	0	0	9.
240 Workforce Investment Act	10.	0	0	0		0	0	Special revenue	10.	10.	0	0	10.
250 AEA - Adult Education	11.	0	0	0		0	0	Special revenue	11.	11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	0	0	0		0	0	Special revenue	12.	12.	0	0	12.
280 ESEA Title X - Homeless Education	13.	0	0	0		0	0	Special revenue	13.	13.	0	0	13.
290 Medicaid Reimbursement	14.	0	0	0	16,500	0	0	Special revenue	14.	14.	0	0	14.
349 National Forest Fees	15.	84	16	0		0	100	General	15.	15.	0	0	15.
353 Taylor Grazing Fees	16.	0	0	0		0	0	General	16.	16.	0	0	16.
374 E-Rate	17.	21,500	0	0	12,779	3,500	18,000	Special revenue	17.	17.	0	0	17.
378 Impact Aid	18.	0	0	0		0	0	General	18.	18.	0	0	18.
300-399 Other Federal Projects	19.	69,301	17,823	0	16,660	36,675	50,449	General	19.	19.	0	0	19.
699 Federal Impact Aid (Construction)	20.	0	0	0		0	0	Capital projects	20.	20.	0	0	20.
Total federal project funds (lines 1-20)	21.	88,368	62,884	0	92,653	85,220	66,032		21.				
Total COVID-19 federal relief funds included in lines above	22.	0	0	0		0	0		22.	22.	0	0	22.

State projects											Other financing sources (2)	Other financing uses (2)	
400 Vocational Education	23.	0	0	0		0	0	Special revenue	23.	23.	0	0	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	Special revenue	24	24	0	0	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0		0	0	Special revenue	25.	25.	0	0	25.
425 Adult Basic Education	26.	0	0	0		0	0	Special revenue	26.	26.	0	0	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special revenue	27.	27.	0	0	27.
435 Academic Contests	28.	0	0	0		0	0	Special revenue	28.	28.	0	0	28.
450 Gifted Education	29.	0	0	0	0	0	0	Special revenue	29.	29.	0	0	29.
456 College Credit Exam Incentives	30.	0	0	0		0	0	Special revenue	30.	30.	0	0	30.
460 Environmental Special Plate	31.	0	0	0		0	0	Special revenue	31.	31.	0	0	31.
465-499 Other State Projects	32.	12,249	1,852	0	0	6,299	7,802	Special revenue	32.	32.	0	0	32.
Total State project funds (lines 23-32)	33.	12,249	1,852	0	0	6,299	7,802		33.				
Total federal and State projects (lines 21 and 33)	34.	100,617	64,736	0	92,653	91,519	73,834		34.				

(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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Other funds		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers and unusual or infrequent items. Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual		Other financing sources including transfers-in and unusual or infrequent items 5000	Other financing uses including transfers-out and unusual or infrequent items 6900	
020 Instructional Improvement	1.	16,297	3,217		26,000	0	19,514	1.			1.
050 County, City, and Town Grants	2.	10,787	0	0		8,883	1,904	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.	7,275	0	0	0	0	7,275	5.	0	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	7.	0	0	7.
525 Auxiliary Operations	8.	20	0	0		0	20	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	9,425	0	0	2,800	0	9,425	9.	0	0	9.
530 Gifts and Donations	10.	5,935	100	0	2,000	2,842	3,193	10.	0	0	10.
535 Career & Technical Education Projects	11.	0	0	0		0	0	11.	0	0	11.
540 Fingerprint	12.	0	0	0		0	0	12.	0	0	12.
545 School Opening	13.	0	0	0		0	0	13.	0	0	13.
550 Insurance Proceeds	14.	2,454	0	0	754	0	2,454	14.	0	0	14.
555 Textbooks	15.	0	0	0		0	0	15.	0	0	15.
565 Litigation Recovery	16.	9	0	3	100	0	12	16.	3	0	16.
570 Indirect Costs	17.	602	0	0		319	283	17.	0	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	19.	0	0	19.
585 Insurance Refund	20.	0	0	0		0	0	20.	0	0	20.
590 Grants and Gifts to Teachers	21.	0	0	0		0	0	21.	0	0	21.
595 Advertisement	22.	0	0	0		0	0	22.	0	0	22.
596 Career Technical Education	23.	0	0	0		0	0	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0		0	0	24.	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0		0	0	25.	0	0	25.
650 Gifts and Donations—Capital	26.	0	0	0		0	0	26.	0	0	26.
660 Condemnation	27.	0	0	0		0	0	27.	0	0	27.
665 Energy and Water Savings	28.	0	0	0		0	0	28.	0	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0		0	0	29.	0	0	29.
691 Building Renewal Grant	30.	0	9,236	0	0	9,236	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	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.	3,775	2,398		512	906	5,267	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.
Results Based Funding	39.	9,757	0	0	0	0	9,757	39.	0	0	39.
Internal Service Funds 950-989											
	1.	0	0	0		0	0	1.	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0		0	0	2.	0	0	2.
	3.	0	0	0		0	0	3.	0	0	3.
	4.	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	0	2.
Dropout prevention programs	0	0	3.
Instructional improvement programs	14,000	0	4.
Total expenditures (lines 1-4)	26,000	0	5.
Total expenditures from accounting data		0	6.

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

Arizona Industry Credentials Incentive Fund 597	Budget	Actual	
Expenditures			
Teacher instructional costs and professional development		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	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.

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2025	0	1.
2. Bonds issued during FY 2026	0	2.
3. Bonds retired during FY 2026	0	3.
4. Bonds outstanding, June 30, 2026	0	4.
5. Short-term debt outstanding, July 1, 2025	0	5.
6. Short-term debt outstanding, June 30, 2026	0	6.

B. District assessed valuation and other district information

1. FY 2026 Assessed valuations and tax rates			
a. Primary	26,909,477.0000	Tax rate	3.8180
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 2026)

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)*	563,244
2. Classroom supplies *(function 1000, object code 6600)*	35,695
3. Administration *(functions 2300, 2400, 2500, & 2900)*	215,068
4. Support services—students *(function 2100)*	16,100
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	292,468
6. Total current expenditures	1,122,575
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	85,220
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	1,037,355

E. Other long-term debt

1. Other principal (object 6832)	30,071
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

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, 2026

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 2026	47,244
2. Average salary of all teachers employed in FY 2025	48,347
3. Increase in average teacher salary from prior year	(1,103)
4. Percentage increase	-2.3%

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)	3,750	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	153,543	3.25
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	48,125	1.25
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	105,418	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)	7,200	
6. Other certified staff (all functions, object codes 6140-6149)	58,333	

7. In FY 2026, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:
   a. Increasing base salary by granting years of experience on its salary schedule? (yes or no): Yes
   b. Making payments in addition to their base salary? (yes or no): Yes

8. Total certified salary payments from accounting data: 222,826

District name Hackberry Elementary School District **County** Mohave **CTDS number** 080303000

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	110,008	1.
2. Gifted education		0	2.
3. Remedial education		0	3.
4. ELL incremental costs		0	4.
5. ELL compensatory instruction		0	5.
6. Vocational and technological education (non-CTED)		0	6.
7. Career education		0	7.
8. Career technical education (CTED programs in 300 range)		0	8.
9. Total (lines 1-8)	39,761	110,008	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**	22,000	24,000	1.
2. Federal audit expenditures - all funds	*6330*	0	0	2.

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

Actual expenditures made in FY 2026 $ 0

F. Tuition

	Tuition expenditures
1. Tuition to other Arizona districts (object 6561)	0
2. Tuition to other out-of-state districts (object 6562)	0
3. Tuition to private schools (object 6563)	0
4. Tuition to ed schools\coops\IGAs (object 6564)	0
5. Tuition to ed schools\coops\IGAs (object 6569)	0
6. Total (lines 1-5)	0
7. Total capital tuition expenditures included in lines above	0

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

G. Special Education Current Expenditures from All Funds	Amount
1. Current expenditures for public elementary-secondary special education programs *(Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)*	118,803
2. Instructional expenditures for public elementary-secondary special education programs *(Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)*	110,297
3. Student support services expenditures for public elementary-secondary special education programs *(Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)*	8,505
4. Instructional staff support services expenditures for public elementary-secondary special education programs *(Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)*	0
5. Student Transportation support services expenditures for public elementary-secondary special education programs *(Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)*	0

District name Hackberry Elementary School District **County** Mohave **CTDS number** 080303000

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

Funds 001-799 (excluding 575)		Programs 100-630: Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6886, 6890	Programs 700-900: All object codes (excluding 6900)	Total	
1000 Instruction	1.	369,845	104,829	84,522	34,790	0	4,048				0	0	598,034	1.
2000 Support services														
2100 Students	2.	3,970	780	8,580	2,769	0	0				0	0	16,099	2.
2200 Instructional staff	3.	0	0	4,880	4,000	14,121	275				0	0	23,276	3.
2300 General administration	4.	5,000	983	25,750	0	0	0	0			0	0	31,733	4.
2400 School administration	5.	65,026	42,778	0	0	0	0				0	0	107,804	5.
2500, 2900 Central services, other	6.	51,443	10,109	7,901	5,904	0	175			0	0	0	75,532	6.
2600 Operation and maintenance of plant	7.	29,934	32,833	64,870	25,444	9,604	0				0	0	162,685	7.
2700 Student transportation	8.	15,371	1,176	1,005	6,690	0	0				0		24,242	8.
3000 Operation of noninstructional services														
3100 Food service operations	9.	43,326	8,514	1,525	28,284	0	616				0	0	82,265	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.	583,915	202,002	199,033	107,881	23,725	5,114	0		0	0	0	1,121,670	13.
From federal funds	14.	72,076	14,163	13,875	20,834	0	270	0		0	0	0	121,218	14.
From state and local sources	15.	511,839	187,839	185,158	87,047	23,725	4,844	0		0	0	0	1,000,452	15.
4000 Facilities acquisition and construction	16.	0	0	8,883	0	0	0				0	0	8,883	16.
5000 Debt service	17.								30,071	0		0	30,071	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)	160,743	3,750	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	2	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	23,715	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	11,279	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. 6731-42 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	8,883	5.

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

1. 6340 Technical services	19,730	1.
2. 6432 Technology-related repairs and maintenance	0	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	5,871	4.
5. 6641-43 Software reported in library books, texbooks, or instructional aids	12,624	5.
6. 6650 and 6655 Supplies–technology-related and short-term noninstructional software subscriptions	10,984	6.
7. 6737-38 Technology-related hardware & software (less than $5,000)	14,489	7.
8. Subtotal (lines 1-7)	63,698	8.
9. 6739 & 6742 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, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	4,880	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	11,483	1.

District name Hackberry Elementary School District **County** Mohave **CTDS number** 080303000

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 and 6742 Technology-related hardware & software ($5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

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

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

COVID-19 federal relief funds	Total award (all fiscal years)	FY 2020 through FY 2025 expenditures and other financing uses	FY 2026 expenditures and other financing uses	Amount remaining to spend
1. Elementary and secondary school emergency relief funds (ESSER I)	50	50		
2. Elementary and secondary school emergency relief funds (ESSER II)	200,000	200,000	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	**404,617**	**404,592**	**0**	**25**

Total FY 2026 expenditures + other financing uses **0**

District name Hackberry Elementary School District | **County** Mohave | **CTDS number** **080303000**

Food Service

		Fund 510	
		Actual	
Beginning fund balance (1)	1.	7,575	1.
Revenues			
1500 Investment income	2.	0	2.
1600 Food service	3.	258	3.
Other local N/A	4.	0	4.
3200 Restricted revenue received from State	5.	0	5.
4500 Restricted revenue rec. from fed. gov.	6.	35,999	6.
4900 Revenue for/on behalf of the district	7.	0	7.
Total revenue (lines 2-6)	8.	36,257	8.
5000 Other financing sources and fund transfers-in	9.	0	9.
Total available (lines 1, 7, and 8)	10.	43,832	10.

A. Number of operating months 11

B. Number of meals served	**Breakfasts**	**Lunches/ Suppers**	**A la carte***	**Snacks**
1. Served at district locations				
a. Reimbursable meals only	4,095	5,757	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	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	0.00	0.00
5. Paid lunch	0.00	0.00	0.00	0.00
6. Paid snack	0.00	0.00	0.00	0.00

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**	**Suppers**	**A la carte**	**Snacks**
1. Served at district locations				
a. Reimbursable meals only	3,266.00	4,815.00	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

		Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610	
Expenditures		Budget	Actual	Actual	Actual	
6150 Classified salaries	11.		5,163	38,163	0	11.
6200 Employee benefits	12.		1,015	7,499	0	12.
6400 Purchased property services	13.		1,525	292	0	13.
6570 Food service management	14.		0	0		14.
6591 Services purchased from other AZ districts	15.		0	0		15.
6610 General supplies (nonfood items)	16.		17	0	0	16.
6620 Energy	17.		0	0		17.
6631 USDA Commodities (excluding freight)	18.		0			18.
6632 USDA Commodities (freight only)	19.		0			19.
6633 Other food	20.		28,268			20.
6634 Storage costs for USDA Commodities	21.		0			21.
6700 Property (excluding 6731-42)	22.				0	22.
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under $5,000	23.		0		0	23.
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing $5,000 or more	24.		0		0	24.
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing $10,000 or more	25.		0		0	25.
6832 and 6842 Other principal and interest	26.		0		0	26.
Other expenditures *N/A*	27.		615	1	0	27.
Total expenditures (lines 11-27)	28.	131,721	36,603	45,955	0	28.
6910 Indirect costs transfers-out	29.		0			29.
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	30.		0			30.
Total expenditures & other uses (lines 28-30)	31.		36,603			31.
Ending fund balance (line 10 minus line 31) (1)	32.		7,229			32.

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	292

E. Detail of food service management company expenditures

Classified salaries	38,163
Employee benefits	749
Supplies and materials (nonfood)	3,213
Food	25,054
Management fee	0
Other	0
Total (must equal total of amounts on line 14 above)	67,179

(1) Includes food service fund revolving account cash balance of $0 at 7/1/25 or $0 at 6/30/26, as applicable.

CTDS number 080303000

I certify that the Annual Financial Report of Hackberry Elementary School District, Mohave County, for fiscal year 2026 was approved by the Governing Board on 10/13/2026, 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	2025	2026
Attending	39.0876	46.8500

2026 Tax Rates:	Primary	Secondary
	3.8180	0.0000

Leanne Donason
President of the Governing Board

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

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				1,099,781	756,786		
Special Education				39,761	110,008		
Pupil Transportation				38,102	24,678		
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	74,824	1,031,368	0	1,177,644	891,472	214,720	General
Classroom Site Funds	96,874	51,309		154,053	67,004	81,179	Special revenue
Unrestricted Capital Outlay	413,693	73,156	0	136,857	52,747	434,102	Capital projects
Adjacent Ways	0	0	0	0	0	0	Capital projects
Federal projects	88,368	62,884	0	92,653	85,220	66,032	
State projects	12,249	1,852	0	0	6,299	7,802	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	16,297	3,217		26,000	0	19,514	Special revenue
Bond Building	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	8,883	1,904	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	7,275	0	0	0	0	7,275	Special revenue
Food Service	7,575	36,257	0	131,721	36,603	7,229	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	9,425	0	0	2,800	0	9,425	Special revenue
Gifts and Donations	5,935	100	0	2,000	2,842	3,193	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	754	0	2,454	General
Textbooks	0	0	0	0	0	0	Special revenue
Litigation Recovery	9	0	3	100	0	12	General
Indirect Costs	602	0	0	0	319	283	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	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	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	0	9,236	0	0	9,236	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	3,775	2,398	0	512	906	5,267	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
Total	764,241	1,271,777	3	1,731,516	1,161,531	874,490	

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

(1) The District has a process or policy to establish a targeted fund balance reserve for FY 2026.

(2) The District's actual fund balance reserve for FY 2026 was: 850,382

District name Hackberry Elementary School District **County** Mohave **CTDS number** 080303000

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

A. Ending fund balance amounts and planned uses	Funds														
	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
Current year beginning fund balance															
1. FY 2026 AFR beginning fund balance	74,824	0	92,464	413,693	0	0	0	96,874	31,232	55,154	0	0	0	0	764,241
Current year ending fund balance															
2. Total FY 2026 ending fund balance	214,720	0	70,570	434,102	0	0	0	81,179	23,285	50,634	0	0	0	0	874,490
FY 2026 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 2027 to support budgeted spending	0	0	70,571	100,000	0	0	0	10,000	23,284	50,633		0	0	0	254,488
3.d Maintained for debt retirement after FY 2027										0	0	0	0	0	0
3.e Maintained for capital projects after FY 2027		0	0	0	0	0	0	0	0	0		0	0	0	0
3.f Maintained for retirement contributions after FY2027	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2027														0	0
3.h Maintained for future financial stability	214,722	0	0	334,101	0	0	0	71,179	0	0		0	0	0	620,002
3.i	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.j	0	0	0	0	0	0	0	0	0	0		0	0	0	0
3.k Total FY 2026 ending fund balance	214,722	0	70,571	434,101	0	0	0	81,179	23,284	50,633	0	0	0	0	874,490
FY 2026 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.d Assigned	214,722	0	70,571	434,101	0	0	0	81,179	23,284	50,633	0	0	0	0	874,490
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)	214,722	0	70,571	434,101	0	0	0	81,179	23,284	50,633	0	0	0	0	874,490

*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).	Yes	N/A

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

2. Fund(s)	Targeted FY 2026 fund balance reserve amount(s)	Actual FY 2026 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
M&O and Capital	200,000.00	850,382	@ 20% of annual expenditures
0	0.00	0	0
0	0.00	0	0
0	0.00	0	0
0	0.00	0	0
0	0.00	0	0
0	0.00	0	0
0	0.00	0	0
0	0.00	0	0
0	0.00	0	0
Total:	200,000	850,382	

3. The District plans to take the following actions related to its ending fund balance in FY 2027 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 (2) months of general fund operating expenditures, or twenty (20) percent of annual General Fund expenditures.

District name Hackberry Elementary School District **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.