



ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE
Carrillo 10/9/24
K. S. Alvarez 10/9/24
Linda M. Smith 10/9/24
Dawn Dee Hodge 10/9/24

SIGNATURE/DATE

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

Signature of Superintendent

DAWN DEE HODGE Superintendent (Typed Name)

ALYSSA GARRETT District Contact Employee

Signature of Business Manager

ALYSSA GARRETT Business Manager (Typed Name)

520-723-2040 Telephone Number

alyssa.garrett@coolidgeschools.org Email

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description, Amount. Rows include Maintenance & Operation (\$21,894,479), Classroom Site Funds (\$2,263,798), and Unrestricted Capital Outlay (\$1,065,443).

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

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

Total local revenues (lines 2-19)

2000 County

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

Total county revenues (lines 21-23)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid

3200 Restricted

Other (Specify)

Total State revenues (lines 25-29)

4000 Federal

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

Total federal revenues (lines 31-38)

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

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 40 through 43)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 45 plus 46)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)	ALL OTHER FUNDS
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	1,488,057	(598)	7,223	5,514,720	736,330	
2.	5,204,386	221,936	1		2,366,267	
3.	0					
4.	1,678,601	71,582	0		765,552	
5.	0	0			0	
6.	0	0			0	
7.	0	0			0	
8.	0	0			0	
9.	0	0			0	
10.	0	0			0	
11.	0	0			0	
12.	0	0			0	
13.	0	0			0	
14.	0	0			0	
15.	0	0			0	
16.	0	0			0	
17.	0	0			0	
18.	37,886	(1,562)	167	0	186,498	
19.	1,242	13,945	0	0	1	
20.	6,922,115	305,901	168	0	3,318,318	
21.	745	20				
22.	0	0				
23.	0	0				
24.	745	20				
25.	815,599	0				0
26.	13,915,539	758,656				0
27.	592,941	25,285				1
28.						5,576,598
29.	0	0			0	0
30.	15,324,079	783,941			0	5,576,599
31.	0					0
32.	0					249,688
33.						0
34.						6,196,807
35.	0					69,603
36.	0					344,726
37.	0					190,215
38.	0				0	(1)
39.	0				0	7,051,038
40.	22,246,939	1,089,862	168	0	3,318,318	
41.				0	0	
42.	0	0	0	0	0	
43.	0	0	0	0	0	
44.	23,734,996	1,089,264	7,391	5,514,720	4,054,648	
45.	21,894,479	1,065,443	0	2,659,023	2,641,763	
46.	185,895	0	0	0	2,845	
47.	22,080,374	1,065,443	0	2,659,023	2,644,608	
48.	1,654,622	23,821	7,391	2,855,697	1,410,040	

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

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

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

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

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	4,952,782	1,774,832	352,395	161,179	11,345	7,790,181	7,252,533	5,948,835	21.9%
2000 Support Services										
2100 Students	2.	672,030	194,218	42,624	19,249	5,520	1,075,002	933,641	689,981	35.3%
2200 Instructional Staff	3.	338,681	99,824	112,440	0	15,000	526,156	565,945	318,365	77.8%
2300 General Administration	4.	154,920	39,747	219,774	8,852	19,808	502,091	443,101	473,629	-6.4%
2400 School Administration	5.	1,116,576	354,887	3,123	2,962	439	1,476,946	1,477,987	1,169,771	26.3%
2500 Central Services	6.	666,161	188,285	191,360	28,224	36,172	1,168,506	1,110,202	966,277	14.9%
2600 Operation & Maintenance of Plant	7.	1,313,767	470,029	835,016	1,144,820	216	3,872,059	3,763,848	3,198,755	17.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	21,000	4,271	0	223,299	0	325,271	248,570	73,064	240.2%
610 School-Sponsored Cocurricular Activities	10.	37,825	8,801	3,461	9,915	741	63,920	60,743	52,591	15.5%
620 School-Sponsored Athletics	11.	181,525	35,742	21,474	65,150	68,707	401,761	372,598	348,983	6.8%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	1,500	307	0	0	0	1,807	1,807	0	--
Regular Education Subtotal (lines 1-13)	14.	9,456,767	3,170,943	1,781,667	1,663,650	157,948	17,203,700	16,230,975	13,240,251	22.6%
200 and 300 Special Education										
1000 Instruction	15.	1,763,019	494,195	317,249	31,270	1,500	3,207,069	2,607,233	2,430,822	7.3%
2000 Support Services										
2100 Students	16.	313,240	96,788	724,616	916	25,678	1,215,029	1,161,238	714,534	62.5%
2200 Instructional Staff	17.	260,104	84,281	15,932	0	0	387,444	360,317	191,799	87.9%
2300 General Administration	18.	0	0	0	0	0	1,000	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	831	0	0	2,800	831	1,202	-30.9%
2600 Operation & Maintenance of Plant	21.	0	0	1,483	0	0	3,000	1,483	2,461	-39.7%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	2,336,363	675,264	1,060,111	32,186	27,178	4,816,342	4,131,102	3,340,818	23.7%
400 Pupil Transportation	25.	840,903	260,840	90,719	270,253	0	1,480,487	1,462,715	1,220,900	19.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	43,551	26,136	0	0	0	69,395	69,687	56,820	22.6%
Total Expenditures (lines 14, 24-26, 29-31)	32.	12,677,584	4,133,183	2,932,497	1,966,089	185,126	23,569,924	21,894,479	17,858,789	22.6%

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.	2,194,313											
Interest Income and Other Revenues	2.	58,796											
Total Revenues (lines 1 and 2)	3.	2,253,109											
Expenditures													
1000 Instruction	4.		1,748,235	455,780	0	0	0	0	3,720,992	2,204,015	1,597,763	37.9%	
2100 Support Services - Students	5.		35,406	8,099	0	0	0	0	85,160	43,505	0	--	
2200 Support Services - Instructional Staff	6.		13,500	2,778	0	0	0	0	0	16,278	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.		1,797,141	466,657	0	0	0	0	3,806,152	2,263,798	1,597,763	41.7%	
Total Classroom Site Fund	13.	1,611,688	2,253,109	1,797,141	466,657	0	0	0	3,806,152	2,263,798	1,597,763	41.7%	1,600,999

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
									Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	50,363		79,040			(1)	466,048	129,402	435,890	-70.3%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	0	48,968	4,967			0	175,000	53,935	64,260	-16.1%
2300, 2400, 2500, 2900 Administration	4.	0		156,300	163,536		0	1	250,000	319,837	138,544	130.9%
2600 Operation & Maintenance of Plant	5.	0		0	99,647			0	130,111	99,647	113,455	-12.2%
2700 Student Transportation	6.	0		34,048	34,523			0	130,000	68,571	20,929	227.6%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			203,821	371,938	203,821	306,578	-33.5%
5000 Debt Service	9.					190,230	0		210,000	190,230	195,026	-2.5%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	50,363	239,316	381,713	190,230	0	203,821	1,733,097	1,065,443	1,274,682	-16.4%

(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

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	1,733,097	1,065,443	5,555,126	2,659,023	0	0	7,184	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	371,938	203,821	4,729,919	2,188,412	0	0	0	0
6655 Short-term Noninstructional Software Subscription	5.		239,317		0		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	8.	400,851	309,501	0	9,700	0	0	7,326	0
673X Vehicles	9.	175,000	0	787,800	460,911	0	0	0	0
673X Technology-Related Hardware and Software	10.	38,271	72,212	0	0	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0	190,230	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0
Total (lines 2-12)	13.	986,060	1,015,081	5,517,719	2,659,023	0	0	7,326	0
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	371,938	0	4,729,919	1,861,099			0	0
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	614,122	1,015,081	787,800	797,924	0	0	7,326	0
Total (lines 14-16)	17.	986,060	1,015,081	5,517,719	2,659,023	0	0	7,326	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	<input type="text" value="0"/>
2. Land acquisition costs	\$	<input type="text" value="0"/>

CAPITAL ASSETS AS OF JUNE 30, 2024	
Land and Improvements	14,961,065
Buildings and Improvements	70,777,127
Furniture, Equipment, Vehicles, and Technology	8,025,588
Construction in Progress	5,901,995
Total	99,665,775

FEDERAL AND STATE PROJECTS

Capital Projects
Special Revenue
User Service

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
140-150 ESEA Title II - Prof. Development and Technology
160 ESEA Title IV - 21st Century Schools
170-180 ESEA Title V - Promote Informed Parent Choice
190 ESEA Title III - Limited English & Immigrant Students
200 ESEA Title VII - Indian Education
210 ESEA Title VI - Flexibility and Accountability
220 IDEA Part B
230 Johnson-O'Malley
240 Workforce Investment Act
250 AEA-Adult Education
260-270 Vocational Education - Basic Grants
280 ESEA Title X - Homeless Education
290 Medicaid Reimbursement
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total Federal Project Funds (lines 1-20)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	FUND TYPES
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(42,230)	1,388,484	(46,820)	1,577,122	1,405,184	(105,750)	Special Revenue
2.	229	155,391	(6,008)	166,934	149,514	98	Special Revenue
3.	13	169,522	(4,852)	245,483	220,053	(55,370)	Special Revenue
4.	0	0	0	0	0	0	Special Revenue
5.	0	12,427	0	12,398	12,427	0	Special Revenue
6.	0	69,603	0	80,072	69,620	(17)	Special Revenue
7.	0	0	0	0	0	0	Special Revenue
8.	(28,175)	562,422	(13,844)	723,957	520,364	39	Special Revenue
9.	0	0	0	0	0	0	Special Revenue
10.	0	0	0	0	0	0	Special Revenue
11.	0	0	0	0	0	0	Special Revenue
12.	(25,458)	139,360	(257)	114,089	113,626	19	Special Revenue
13.	0	0	0	0	0	0	Special Revenue
14.	370,629	256,122	0	427,445	39,831	586,920	Special Revenue
15.	0	0	0	0	0	0	Special Revenue
16.	1,615	0	0	0	0	1,615	Special Revenue
17.	(141,073)	190,215	0	380,000	184,139	(134,997)	Special Revenue
18.	856,664	357,497	0	580,000	113,330	1,100,831	Special Revenue
19.	(323,586)	2,173,046	(3,781)	7,766,321	3,698,032	(1,852,353)	Special Revenue
20.	0	0	0	0	0	0	Special Revenue
21.	668,628	5,474,089	(75,562)	12,073,821	6,526,120	(458,965)	

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1. 288	47,108
2. 0	6,008
3. 13	4,865
4. 0	0
5. 0	0
6. 0	0
7. 0	0
8. 0	13,844
9. 0	0
10. 0	0
11. 0	0
12. 0	257
13. 0	0
14. 0	0
15. 0	0
16. 0	0
17. 0	0
18. 0	0
19. 0	3,781
20. 0	0

Total COVID-19 Federal Relief Funds included in lines above

22.	(504,990)	1,978,160	(3,480)		3,449,137	(1,979,447)	
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22.	0	3,480
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STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 23-32)

23.	0	32,046	0	32,889	32,046	0	Special Revenue
24.	0	0	0	0	0	0	Special Revenue
25.	0	0	0	0	0	0	Special Revenue
26.	0	0	0	0	0	0	Special Revenue
27.	0	0	0	0	0	0	Special Revenue
28.	0	0	0	0	0	0	Special Revenue
29.	0	0	0	0	0	0	Special Revenue
30.	1,707	900	0	1,707	0	2,607	Special Revenue
31.	0	0	0	0	0	0	Special Revenue
32.	(7,486)	229,762	0	334,960	222,276	0	Special Revenue
33.	(5,779)	262,708	0	369,556	254,322	2,607	

SOURCES (2)	USES (2)
23. 0	0
24. 0	0
25. 0	0
26. 0	0
27. 0	0
28. 0	0
29. 0	0
30. 0	0
31. 0	0
32. 0	0

Total Federal and State Projects (lines 21 and 33)

34.	662,849	5,736,797	(75,562)	12,443,377	6,780,442	(456,358)	
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

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

		BEGINNING		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		FUND BALANCE	REVENUES		BUDGET	ACTUAL	
		ACTUAL	ACTUAL		ACTUAL	ACTUAL	
OTHER FUNDS							
020 Instructional Improvement	1.	217,143	183,221		150,000	139,692	260,672
050 County, City, and Town Grants	2.	53,787	1,468	0	54,701	40,840	14,415
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	415,308	51,647	0	450,423	148,963	317,992
515 Civic Center	6.	107,918	2,716	0	109,720	25,154	85,480
520 Community School	7.	189,026	78,281	0	258,679	120,258	147,049
525 Auxiliary Operations	8.	59,365	64,105	0	100,000	58,919	64,551
526 Extracurricular Activities Fees Tax Credit	9.	68,017	14,850	0	175,000	9,736	73,131
530 Gifts and Donations	10.	185,853	35,160	0	212,173	20,941	200,072
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	20,252	846	21,072	41,745	0	42,170
555 Textbooks	15.	7,833	6,573	0	11,667	0	14,406
565 Litigation Recovery	16.	2,497	0	0	2,497	0	2,497
570 Indirect Costs	17.	114,544	0	75,562	200,000	36,693	153,413
575 Unemployment Insurance	18.	1,977	55	0	2,009	0	2,032
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	19,604	0	0	19,604	0	19,604
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	10,500	0	0	9,264	1,236
596 Career Technical Education	23.	0	264,209	0	264,189	243,991	20,218
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	4	0	185,895	192,451	191,882	(5,983)
686 Emergency Deficiencies Correction	29.	4	1	0	0	0	5
691 Building Renewal Grant	30.	(180,766)	2,893,786	0	7,737,662	3,083,015	(369,995)
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
850 Student Activities	35.	0	0	0	0	0	0
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0
865 State Income Tax Withholdings	37.	0	0	0	0	0	0
900-949 Enterprise Funds	38.	0	0	0	0	0	0
Other 080	39.	0	351	0	0	351	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	49,740	0	0	49,740	0
9__ OPEB	3.	0	0	0	0	0	0
9__	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	150,000	139,692
Dropout Prevention Programs	0	0
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	150,000	139,692
Total Expenditures from accounting data		139,692

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

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	21,072
15.	0
16.	0
17.	75,863
18.	0
19.	0
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	185,895
29.	0
30.	0
31.	0
32.	0
33.	0
34.	0
35.	0
36.	0
37.	0
38.	0
39.	0

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2023	19,043,090	1.
2. Bonds issued during FY 2024	0	2.
3. Bonds retired during FY 2024	(1,827,520)	3.
4. Bonds Outstanding, June 30, 2024	17,215,570	4.
5. Short-term Debt Outstanding, July 1, 2023	0	5.
6. Short-term Debt Outstanding, June 30, 2024	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2024 Assessed Valuations and Tax Rates			
a. Primary	143,023,533	Tax Rate	4.1835
b. Secondary	143,023,533	Tax Rate	1.6532
2. Number of Schools			6
3. Actual Days in Session			145
4. Area of School District (Square Miles)			233

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

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

	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)	14,531,044
2. Classroom Supplies (Function 1000, Object Code 6600)	745,387
3. Administration (Functions 2300, 2400, 2500, & 2900)	3,268,358
4. Support Services—Students (Function 2100)	2,698,419
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	9,685,113
6. Total Current Expenditures	30,928,321
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	6,017,052
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	24,911,269

E. Other long-term debt

1. Other Principal (object 6832)	333,767
2. Other Interest (object 6842)	48,345
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, 2024

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

I. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2024	63,937
2. Average salary of all teachers employed in FY 2023	61,466
3. Increase in average teacher salary from prior year	2,471
4. Percentage increase	4.0%

Comments on Average Salary Calculation (Optional):

Check this box if your d

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute Teachers (Functions 1000, 2213 & 3300)	85,425	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	6,497,516	126.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941E	2,638,176	62.00
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	3,859,340	64.00
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	603,479	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	234,512	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	417,850	
6. Other Certified Staff (All Functions)	3,077,885	

7. In FY 2024, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

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

Total Certified Salary Payments from accounting data 10,916,667

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

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

Areas of Identification [A.R.S. §15-203(A)(15)]

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	0	3	4	2	3	4	2	3	1	1	5	0	0	28
2. Verbal Reasoning	0	0	2	2	0	1	2	4	0	3	3	0	3	20
3. Nonverbal Reasoning	0	0	0	1	5	4	4	8	4	5	6	3	0	40
4. Total Duplicated Enrollment (lines 1-3)	0	3	6	5	8	9	8	15	5	9	14	3	3	88

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	4,083,565	3,569,451	1.
2. Gifted Education	88,643	88,274	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	81,492	32,418	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)	562,642	440,959	8.
9. Total (lines 1-8)	4,816,342	4,131,102	9.
10. IEP required pupil transportation costs coded within Program 400	60,000	60,000	10.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	61,792
9-12	\$	26,482
Total	\$	88,274

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	47,105	47,105	1.
2. Federal Audit Expenditures - All Funds	6330	0	0	2.

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)

Actual Expenditures made in FY 2024 \$

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)	308,314
4. Tuition to Ed Services\Coops\IGAs (object 6564)	0
5. Tuition Other (object 6569) (1)	0
6. Total (lines 1-5)	308,314

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

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

	Programs 100-630										Programs 700-900	Total		
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	10,666,329	3,412,665	714,710	695,647	357,250	106,791				0	89,325	16,042,717	1.
2000 Support Services														
2100 Students	2.	1,331,576	406,316	783,060	81,191	12,736	11,187				85,089	0	2,711,155	2.
2200 Instructional Staff	3.	1,310,115	416,111	332,311	47,815	4,967	16,997				38	0	2,128,354	3.
2300 General Administration	4.	154,920	39,747	219,774	8,852	0	19,808	0			0	0	443,101	4.
2400 School Administration	5.	1,128,576	358,087	3,123	3,516	0	961				0	0	1,494,263	5.
2500, 2900 Central Services, Other	6.	666,161	188,285	254,481	184,525	276,112	37,574			0	0	9,332	1,616,470	6.
2600 Operation and Maintenance of Plant	7.	1,313,767	470,029	1,117,247	1,212,123	827,538	216				0	0	4,940,920	7.
2700 Student Transportation	8.	842,013	261,096	90,719	304,382	429,355	0				0		1,927,565	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	700,824	191,663	8,193	1,037,919	105,110	11,534				0	0	2,055,243	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											6,149	6,149	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
Total (lines 1-12)	13.	18,114,281	5,743,999	3,523,618	3,575,970	2,013,068	205,068	0		0	85,127	104,806	33,365,937	13.
From Federal Funds	14.	3,102,090	978,464	524,653	1,214,570	942,728	13,084	0		0	38	25,712	6,801,339	14.
From State and Local Sources	15.	15,012,191	4,765,535	2,998,965	2,361,400	1,070,340	191,984	0		0	85,089	79,094	26,564,598	15.
4000 Facilities Acquisition and Construction	16.	0	0	6,804,355	0	0	0				0	0	6,804,355	16.
5000 Debt Service	17.								2,568,409	455,467		0	3,023,876	17.

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6300)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	6,351,352	78,655	133,195	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,093,154	6,770	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	449,257	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	71,228	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	109,477	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	0
7. Number of FTE-Certified Teachers	133
8. Number of FTE-Contract Teachers	2

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	259,299
2. 6620-6629 Energy	855,097

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	117,045
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	28,173
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	20,995	82,379	103,374
4. Function 3300-Community Service Operations (program 900)	0		

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	6,738,710

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	21,181
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	135,523
5. 6641-43 Software reported in library books, textbooks, or instructional aids	276,689
6. 6650 and 6655 Supplies—Technology-Related and Short-term noninstructional software subscriptions	260,997
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	306,843
8. Subtotal (Lines 1-7)	1,001,233
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	401,738
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	1,328,480
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		Programs 100-630										Programs 700-900	Total
		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)	
Current Expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	526,107	175,440	0	229,145	21,905	0			0	0	20,995	973,592
2100, 2200 Student Support Services	2.	177,537	61,916	26,433	14,764	8,556	0			0	0	0	289,206
2300, 2500, 2900 Other Support Services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School Administration	4.	12,000	3,200	0	0	0	0			0	0	0	15,200
2600 Operation and Maintenance of Plant	5.	0	0	219,111	39,518	586,258	0			0	0	0	844,887
2700 Student Transportation	6.	0	0	0	0	0	0			0	0	0	0
3100 Food Service Operations	7.	0	0	0	0	4,412	0			0	0	0	4,412
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	0	0
3400 Bookstore Operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	1,321,839	0	0	0	0	0	0	0	0	1,321,839
Total (lines 1-12)	12.	715,644	240,556	1,567,383	283,427	621,131	0	0	0	0	0	20,995	3,449,136

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)	20,579	12,022
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	344,561	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	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	3,480

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	1,321,839
2. Programs 100-630, All functions, Object 67XX	621,131

	Total Award (all fiscal years)	FY 2020 through FY 2023 Expenditures and Other Financing Uses	FY 2024 Expenditures and Other Financing Uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	231,282	210,339		
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	4,983,583	4,646,015	324,007	13,561
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	11,151,194	7,971,788	2,985,178	194,228
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	983,513	983,513		
6. Other COVID-19 Federal Relief Funds	324,360	165,622	143,431	15,307
7. Total	17,673,932	13,977,277	3,452,616	223,096

Total FY 2024 expenditures + other financing uses **3,452,616**

I certify that the Annual Financial Report of Coolidge Unified School District, Pinal County, for fiscal year 2024 was approved by the Governing Board on October 9, 2024, and that the complete Annual Financial Report may be reviewed by contacting Alyssa Garrett at the District Office, telephone 520-723-2221, during normal business hours.

Avg. Daily Membership	2023	2024
Attending	2,422.2800	2,643.0000

2024 Tax Rates:	Primary	Secondary
	4.1835	1.6532

Rev. 8/24 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				17,203,700	16,230,975		
Special Education				4,816,342	4,131,102		
Pupil Transportation				1,480,487	1,462,715		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				69,395	69,687		
Maintenance and Operation Total	1,488,057	22,246,939	(185,895)	23,569,924	21,894,479	1,654,622	General
Classroom Site Funds	1,611,688	2,253,109		3,806,152	2,263,798	1,600,999	Special Revenue
Instructional Improvement	217,143	183,221		150,000	139,692	260,672	Special Revenue
Unrestricted Capital Outlay	(598)	1,089,862	0	1,733,097	1,065,443	23,821	Capital Projects
Adjacent Ways	7,223	168	0	7,184	0	7,391	Capital Projects
Bond Building	5,514,720	0	0	5,555,126	2,659,023	2,855,697	Capital Projects
Condemnation	0	0	0	0	0	0	Special Revenue
Energy and Water Savings	4	0	185,895	192,451	191,882	(5,983)	Capital Projects
New School Facilities	0	0	0	0	0	0	Capital Projects
Federal Projects	668,628	5,474,089	(75,562)	12,073,821	6,526,120	(458,965)	
State Projects	(5,779)	262,708	0	369,556	254,322	2,607	
County, City, and Town Grants	53,787	1,468	0	54,701	40,840	14,415	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	415,308	51,647	0	450,423	148,963	317,992	Special Revenue
Food Service	206,494	1,648,630	0	1,934,508	1,759,519	95,605	Special Revenue
Civic Center	107,918	2,716	0	109,720	25,154	85,480	Special Revenue
Community School	189,026	78,281	0	258,679	120,258	147,049	Special Revenue
Auxiliary Operations	59,365	64,105	0	100,000	58,919	64,551	Special Revenue
Extracurricular Activities Fees	68,017	14,850	0	175,000	9,736	73,131	Special Revenue
Gifts and Donations	185,853	35,160	0	212,173	20,941	200,072	Special Revenue
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	Special Revenue
Insurance Proceeds	20,252	846	21,072	41,745	0	42,170	Special Revenue
Textbooks	7,833	6,573	0	11,667	0	14,406	Special Revenue
Litigation Recovery	2,497	0	0	2,497	0	2,497	Special Revenue
Indirect Costs	114,544	0	75,562	200,000	36,693	153,413	Special Revenue
Unemployment Insurance	1,977	55	0	2,009	0	2,032	Special Revenue
Teacherage	0	0	0	0	0	0	Special Revenue
Insurance Refund	19,604	0	0	19,604	0	19,604	Special Revenue
Grants and Gifts to Teachers	0	0	0	0	0	0	Special Revenue
Advertisement	0	10,500	0	0	9,264	1,236	Special Revenue
Career Technical Education	0	264,209	0	264,189	243,991	20,218	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	736,330	3,318,318	(2,845)	1,200,000	2,641,763	1,410,040	Debt Service
Emergency Deficiencies Correction	4	1	0	0	0	5	Capital Projects
Building Renewal Grant	(180,766)	2,893,786	0	7,737,662	3,083,015	(369,995)	Capital Projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt Service
Student Activities	0	0	0	0	0	0	Special Revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	351	0	0	351	0	Special Revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	0	0	0	0	0	0	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal Services
Intergovernmental Agreements	0	49,740	0	0	49,740	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 2024.
 (2) The District's actual fund balance reserve for FY 2024 was: 0

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	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	4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	11.
2900 Other	12.	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	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	17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	24.
2900 Other	25.	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	26.

This page identifies coding errors noted in the district's accounting records. The formulas on pages 1 through 4 and 9 will not include these miscoded amounts. Miscodings are identified in column G by pink or purple highlighting and must be corrected, before submitting the AFR, as described below.

Amounts identified in pink highlighted cells will materially misstate the amounts reported on the respective pages. Districts with amounts shown in pink-shaded cells will need to make journal entries in their accounting records to bring total miscoded amounts for the fund or page, as applicable, below the respective threshold amount shown in Column J.

Amounts identified in purple highlighted cells should not be coded to the fund or object used, as applicable. Districts with amounts shown in purple-shaded cells will need to make journal entries in their accounting records to correct the fund or object code, as applicable, for each line.

After corrections have been made in the accounting records, districts should upload the corrected version of their accounting records into the Accounting Data tab. Districts may use a new copy of the AFR file or should follow step 18 in the "Checking and copying your data to the AFR file" section of the Data Uploading Instructions (linked below).

[Data Uploading Instructions](#)

[USFR Chart of Accounts](#)

Revenue object code corrections needed for accurate reporting on Page 1

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
1. Federal revenues are not allowed in Fund 610	610			4000-4999	\$0
2. County revenues are not allowed in Fund 620	620			2000-2999	\$0
3. State revenues are not allowed in Fund 620	620			3000-3999	\$0
4. Federal revenues are not allowed in Fund 620	620			4000-4999	\$0
5. County revenues are not allowed in Fund 630	630			2000-2999	\$0
6. State revenues are not allowed in Fund 630	630			3000-3999	\$0
7. Federal revenues are not allowed in Fund 630	630			4000-4999	\$0
8. County revenues are not allowed in Fund 700	700			2000-2999	\$0

Page 1 Thresholds
 610 \$108,986
 620 \$17
 630 \$0
 700 \$331,832

Maintenance and Operations Fund corrections needed for accurate reporting on Page 2

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
9. Do not use Program codes 000-099	001	000-099		6100-6899	\$0
10. Expenditures in Function 2700 not coded to Programs 400, 513	001	100-399, 500-512, 514-999	2700-2799	6100-6899	\$0
11. Expenditures coded to unallowable 500 range programs	001	500-510, 520-529, 540-549, 560-599		6100-6899	\$0
12. Expenditures coded to unallowable 600 range programs	001	600-609, 640-699		6100-6899	\$0
13. Function 4000 not allowed in Fund 001	001		4000-4999	6100-6899	\$0
14. Function 5000 not allowed in Fund 001	001		5000-5999	6100-6899	\$0
15. Expenditures for Object 6700 are not allowed in Fund 001	001			6700-6799	\$0

Page 2 Threshold
 \$2,189,448

Classroom Site Fund corrections needed for accurate reporting on Page 3

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
16. Unallowable revenues coded to Fund 010	010			1000-1499, 1600-1979, 2000-2999, 4000-4999	\$0
17. Function 2300 should only be coded to object 652X	010		2300	6000-6519, 6530-6800	\$0
18. Object 6100 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6100	\$0
19. Object 6200 should not be coded to Function codes 2300-3200 and 3400-5000	010		2300-3200, 3400-5000	6200	\$0
20. Object 6300,6400,6500 should not be coded to Function codes 2400-3200 and 3400-5000	010		2400-3200, 3400-5000	6300, 6400, 6500	\$0
21. Object 6600 should not be coded to Function codes 2300-5000	010		2300-5000	6600	\$0
22. Object 6700 should not be coded to Function codes 2200-3900 and 5000	010		2200-3900, 5000	6700	\$0
23. Object 6800 should not be coded to Function codes 2300-2400 and 2600-4000	010		2300-2400, 2600-4000	6800	\$0

Page 3 Thresholds
 \$225,311
 \$226,380

Unrestricted Capital Outlay Fund corrections needed for accurate reporting on Page 4

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
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Page 4 Thresholds

24.	Object 6730 should be coded to 6731-6739	610			6730	\$0	24.	610	\$106,544
25.	Object 6730 should be coded to 6731-6739	620			6730	\$0	25.	620	\$0
26.	Object 6730 should be coded to 6731-6739	630			6730	\$0	26.	630	\$265,902
27.	Object 6730 should be coded to 6731-6739	695			6730	\$0	27.	695	\$0

National Public Education Financial Survey (NPEFS) Reporting corrections needed for accurate reporting on Page 9 (all funds 001-799, except 575)

Issue	Fund	Program	Function	Object	Identified Miscoding Amount
28. Do not use Program codes 700-900 for Function 2700	001-799 (excl. 575)	700-999	2700-2799	6100-6899	\$0
29. Do not use Function codes 0000-0999	001-799 (excl. 575)		0000-0999	6100-6899	\$0
30. Do not use Function codes 2000-2099	001-799 (excl. 575)		2000-2099	6100-6899	\$0
31. Do not use Function codes 2800-2899	001-799 (excl. 575)		2800-2899	6100-6899	\$0
32. Do not use Function codes 3000-3099	001-799 (excl. 575)		3000-3099	6100-6899	\$0
33. Do not use Function codes 3500-3599	001-799 (excl. 575)		3500-3599	6100-6899	\$0
34. Do not use Function codes 3600-3699	001-799 (excl. 575)		3600-3699	6100-6899	\$0
35. Do not use Function codes 3700-3799	001-799 (excl. 575)		3700-3799	6100-6899	\$0
36. Do not use Function codes 3800-3899	001-799 (excl. 575)		3800-3899	6100-6899	\$0
37. Do not use Function codes 3900-3999	001-799 (excl. 575)		3900-3999	6100-6899	\$0
38. Function 5000 should only be coded to Object codes 683X, 684X, and 686X.	001-799 (excl. 575)		5000-5999	6100-6829, 6850-6859, 6870-6999	\$0
39. Function 6000 should only be coded to Object codes 6900-6999.	001-799 (excl. 575)		6000-6999	6100-6899	\$0
40. Do not use Function codes 7000-7999	001-799 (excl. 575)		7000-7999	6100-6899	\$0
41. Do not use Function codes 8000-8999	001-799 (excl. 575)		8000-8999	6100-6899	\$0
42. Do not use Function codes 9000-9999	001-799 (excl. 575)		9000-9999	6100-6899	\$0
43. Do not use Object codes 0000-0099	001-799 (excl. 575)			0000-0099	\$0
44. Do not use Object codes 6000-6099	001-799 (excl. 575)			6000-6099	\$0
45. Do not use Object codes 6800-6809	001-799 (excl. 575)			6800-6809	\$0
46. Object 6820 should only be coded to Function 2300	001-799 (excl. 575)		1000-2299, 2400-6999	6820-6829	\$0
47. Expenditures coded to 6830 and 6834-39 should be coded to 6831, 6832, or 6833	001-799 (excl. 575)			6830, 6834-39	\$0
48. Object 6831 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6831	\$0
49. Object 6832 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6832	\$0
50. Object 6833 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6833	\$0
51. Expenditures coded to 6840 and 6844-49 should be coded to 6841, 6842, or 6843	001-799 (excl. 575)			6840, 6844-49	\$0
52. Object 6841 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6841	\$0
53. Object 6842 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6842	\$0
54. Object 6843 should only be coded to Function 5000	001-799 (excl. 575)		1000-4999, 6000-6999	6843	\$0
55. Object 6850 should be coded to Function 2500	001-799 (excl. 575)		1000-2499, 2600-6999	6850-6859	\$0
56. Do not use Object codes 7000-7999	001-799 (excl. 575)			7000-7999	\$0
57. Do not use Object codes 8000-8999	001-799 (excl. 575)			8000-8999	\$0
58. Do not use Object codes 9000-9999	001-799 (excl. 575)			9000-9999	\$0

Page 9 Threshold
\$4,319,417

District Name	COOLIDGE
CTDS Number	110221000
County	PINAL

Districts must complete all required detail for each school site, including districts with only 1 school.

School #	School Name	School CTDS	Unweighted Attending Student Count	Unit Code(s)	Primary Unit Code	Comments
Districtwide		110221000			500	
Private Schools						
CTED (Member Districts)						
School 1	West Elementary	110221001	697.000		101	
School 2	Heartland Ranch Elementary	110221010	639.000		112	
School 3	Coolidge Jr High	110221005	747.000		115	
School 4	Coolidge High School	110221007	788.000		207	
School 5	Coolidge Alternative Program	110221012	268.000		510	
School 6	Coolidge Virtual Academy	110221014	328.000		514	
School 7						
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