



Annual Financial Report

Instructions

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2025

Signature/Date
Keith Ware, President
David Ibarra, Vice President
Lisa Anderson, Member
Cori Rico, Member
Jeff Stoner, Member

Signature/Date

District website link of posted AFR yuma.org/business-and-finance

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on
10/15/2025 contain(s) the data for the annual financial report described above.
Date

Superintendent signature
Denis Ponder
Superintendent (typed name)
Jamie Walden
District contact employee

Business Manager signature
Jamie Walden
Business Manager (typed name)
9285024326
Telephone number
jwalden@yuma.org
Email

Total expenditures by fund	
1. Maintenance & Operation (from page 2, line 32)	\$ 76,305,005
2. Classroom Site Funds (from page 3, line 13)	\$ 8,039,832
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 7,436,001

District name Yuma Elementary School District

Instructions

Funds available

Beginning fund balance (1)

Revenues

1000 Local

- 1110 Property taxes
- 1140 Penalties and interest on taxes
- 1280 Revenue in lieu of taxes
- 1311 Tuition from individuals excluding summer school
- 1312 Tuition from individuals for summer school
- 1320 Tuition from other Arizona districts
- 1330 Tuition from out-of-state districts
- 1340 Tuition from other private sources (other than individuals)
- 1350 Tuition from other government sources within Arizona
- 1360 Tuition from other government sources outside Arizona
- 1410 Transportation fees from individuals
- 1420 Transportation fees from other Arizona districts
- 1430 Transportation fees from out-of-state districts
- 1440 Transportation fees from other private sources (other than individuals)
- 1450 Transportation fees from other government sources within Arizona
- 1460 Transportation fees from other government sources outside Arizona
- 1500 Investment income
- 1750 Revenue from enterprise and student activities
- 1790 Extracurricular activities fees tax credit
- 1800 Revenue from community services activities
- 1910 Rentals
- 1920 Contributions and donations from private sources
- 1950 Miscellaneous revenues from other districts
- 1960 Miscellaneous revenues from other local governmental units
- Other (specify) (2) Other

Total Local Revenues (lines 2-26)

2000 County

- 2110 County School Fund
- 2210 Special County School Reserve Fund
- Other (specify) _____

Total County Revenues (lines 28-30)

3000 State

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

Total State Revenues (lines 32-36)

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 38-45)

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

- 5100 Issuance of bonds
- 5200 Fund transfers-in
- Other (specify) _____

Total funds available (lines 1 and 47 through 50)

Total expenditures

- 6900 Other financing uses and other items including transfers-out

Total expenditures and other uses (lines 52 plus 53)

Ending fund balance (line 51 minus line 54) (3)

County Yuma

CTDS number 140401000

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. 21,360,085	5,700,884	361,347	0	1,567,757	1.

2. 13,098,586	1,118,025	2		3,824,597	2.
3. 0					3.
4. 49	3	0		0	4.
5. 0	0			0	5.
6. 0	0			0	6.
7. 0	0			0	7.
8. 0	0			0	8.
9. 0	0			0	9.
10. 62,258	0			0	10.
11. 0	0			0	11.
12. 0	0			0	12.
13. 0	0			0	13.
14. 0	0			0	14.
15. 0	0			0	15.
16. 0	0			0	16.
17. 0	0			0	17.
18. 607,775	131,333	9,877	0	129,610	18.
19. 0	0			0	19.
20. 0	0			0	20.
21. 0	0			0	21.
22. 0	0			0	22.
23. 0	0			0	23.
24. 0	0			0	24.
25. 0	0			0	25.
26. 132,128	0	0	0	1	26.
27. 13,900,796	1,249,361	9,879	0	3,954,508	27.
28. 0	0				28.
29. 0	0				29.
30. 0	0				30.
31. 0	0				31.
32. 895,920	201,661				32.
33. 52,471,849	3,658,521				33.
34. 2,294,604	286,603				34.
35. 0				9,817,631	35.
36. 0	1			0	36.
37. 55,662,373	4,146,786			0	37.
38. 0					38.
39. 0					39.
40. 0					40.
41. 0					41.
42. 45,004					42.
43. 0					43.
44. 0					44.
45. 0				0	45.
46. 45,004				0	46.
47. 69,608,173	5,396,147	9,879	0	3,954,508	47.
48. 0	0			0	48.
49. 0	0	0	0	0	49.
50. 0	0	0	0	0	50.
51. 90,968,258	11,097,031	371,226	0	5,522,265	51.
52. 76,505,005	7,436,001	0	0	2,515,138	52.
53. 0	0	0	0	0	53.
54. 76,505,005	7,436,001	0	0	2,515,138	54.
55. 14,663,253	3,661,030	371,226	0	3,007,127	55.

- (1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/24.
- (2) The Government Property Lease Excise Tax revenue included on line 26 is 61,600
- (3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 0 at 6/30/25.
- (4) Debt Service fund, interest expenditures amount: 994,588

District name Yuma Elementary School DistrictCounty Yuma

CTDS Number

140401000

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.	18,444,855	6,816,039	2,810,277	(18,982)	665	34,523,927	28,052,854	25,546,498	9.8%	1.
2000 Support services											
2100 Students	2.	1,532,900	543,118	158,835	47,479	5,412	2,635,500	2,287,744	1,853,388	23.4%	2.
2200 Instructional staff	3.	467,449	186,531	331,635	11,143	660	1,029,500	997,418	806,999	23.6%	3.
2300 General administration	4.	938,628	856,220	263,067	17,905	52,312	2,573,000	2,128,132	2,083,617	2.1%	4.
2400 School administration	5.	3,709,991	1,305,195	5,242	36,129	357	5,003,000	5,056,914	4,585,719	10.3%	5.
2500 Central services	6.	795,888	545,110	2,971,486	37,886	6,531	4,650,500	4,356,901	10,813,704	-59.7%	6.
2600 Operation & maintenance of plant	7.	3,284,365	1,424,136	2,856,773	3,175,595	2,470	11,685,000	10,743,339	9,567,725	12.3%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	30,185	17,330	0	869,067	27,069	86,500	943,651	197,545	377.7%	9.
610 School-sponsored cocurricular activities	10.	0	0	0	0	0	0	0	0	0.0%	10.
620 School-sponsored athletics	11.	41,993	8,526	47,974	363	0	98,500	98,856	101,106	-2.2%	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.	29,246,254	11,702,205	9,445,289	4,176,585	95,476	62,285,427	54,665,809	55,556,301	-1.6%	14.
200 and 300 Special education											
1000 Instruction	15.	6,824,994	2,734,785	15,169	0	1,050	10,301,991	9,575,998	7,246,871	32.1%	15.
2000 Support services											
2100 Students	16.	1,944,801	631,314	1,220,959	0	0	2,967,009	3,797,074	2,554,858	48.6%	16.
2200 Instructional staff	17.	345,048	142,701	0	399	0	563,500	488,148	449,082	8.7%	17.
2300 General administration	18.	0	1,954	0	0	0	15,000	1,954	14,084	-86.1%	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	1,000	0	99	-100.0%	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.	9,114,843	3,510,754	1,236,128	399	1,050	13,848,500	13,863,174	10,264,994	35.1%	24.
400 Pupil transportation	25.	0	0	6,437,772	813,182	12	6,026,156	7,250,966	6,258,088	15.9%	25.
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support serv. & oper. of noninstructional serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint career and technical education and vocational education center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading program	31.	387,099	137,957	0	0	0	575,000	525,056	478,820	9.7%	31.
Total expenditures (lines 14, 24-26, 29-31)	32.	38,748,196	15,350,916	17,119,189	4,990,166	96,538	82,735,083	76,305,005	72,558,203	5.2%	32.

Instructions		Classroom Site Fund—Revenues, expenditures, and fund balances										CTDS number		140401000	
		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		7,643,113												
Interest income and other revenues	2		355,476												
Total revenues (lines 1 and 2)	3		7,998,589												
Expenditures															
1000 Instruction	4			6,421,992	1,359,859	0	0	0	0	15,947,477	7,781,851	5,440,528	43.0%		
2100 Support services - students	5			113,433	22,604	0	0	0	0	300,000	136,037	105,807	28.6%		
2200 Support services - instructional staff	6			101,951	19,993	0	0	0	0	200,000	121,944	44,117	176.4%		
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	0.0%		
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			6,637,376	1,402,456	0	0	0	0	16,447,477	8,039,832	5,590,452	43.8%		
Total Classroom Site Fund	13	9,209,331	7,998,589	6,637,376	1,402,456	0	0	0	0	16,447,477	8,039,832	5,590,452	43.8%	9,168,088	

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 8,039,832

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions			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	
Expenditures		Rentals 6440										
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.		755,763		2,221,018			0	8,335,936	2,976,780	2,418,063	23.1%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	144,193	61,207			(1)	355,000	205,399	216,115	-5.0%
2300, 2400, 2500, 2900 Administration	4.	0		321,670	51,859		0	0	1,000,000	373,529	446,214	-16.3%
2600 Operation & maintenance of plant	5.	0		19,688	660,308			4,953	650,000	684,949	708,115	-3.3%
2700 Student transportation	6.	0		0	1,178,758			0	850,000	1,178,758	424,068	178.0%
3000 Operation of noninstructional services	7.	0		0	7,087			0	40,000	7,087	34,190	-79.3%
4000 Facilities acquisition and construction	8.	0		0	0			1,407,846	0	1,407,846	287,632	389.5%
5000 Debt service	9.					556,166	45,487		525,000	601,653	274,795	118.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	755,763	485,551	4,180,237	556,166	45,487	1,412,798	11,755,936	7,436,001	4,809,192	54.6%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 7,436,001

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

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

Budget 0 Actual \$0

Other funds—Required capital expenditure detail [A.R.S. §15-904(B)]

Selected expenditures by object code		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620		
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Total fund expenditures	1.	11,755,936	7,436,001	0	0	0	0	0	0	1.
6150 Classified salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction services	4.	0	1,407,846	0	0	0	0	0	0	4.
6655 Short-term noninstructional software subscription	5.		485,550		0		0		0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	900,000	2,077,152	0	0	0	0	0	0	8.
673X Vehicles	9.	750,000	1,149,253	0	0	0	0	0	0	9.
673X Technology-related hardware and software	10.	2,250,000	953,831	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	0	556,166	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	45,487	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	3,900,000	6,675,285	0	0	0	0	0	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	0	6,675,285	0	0			0	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	3,900,000	0	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	3,900,000	6,675,285	0	0	0	0	0	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot

\$ 0

2. Land acquisition costs

\$ 0

Capital assets as of
June 30, 2025

Land and improvements	16,764,857	1.
Buildings and improvements	109,927,251	2.
Furniture, equipment, vehicles, and technology	12,849,892	3.
Construction in progress	640,016	4.
Total	140,182,016	5.

CTDS number 140401000

Instructions

Other funds

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

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance
				Budget	Actual	
1	Actual	Actual	Actual			Actual
1	1,012,004	637,649		300,000	305,685	1,343,968
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	601,147	0	191,559	300,000	21,410	771,296
6	124,082	24,781	0	10,000	3,418	145,445
7	329,014	273,080	0	175,000	141,752	460,342
8	626,824	307,415	0	260,000	224,412	709,827
9	95,298	28,577	0	35,000	24,388	99,487
10	155,649	99,701	0	120,000	76,839	178,511
11	0	0	0	0	0	0
12	9,872	0	0	5,000	0	9,872
13	0	0	0	0	0	0
14	487,552	695	25,721	35,000	32,640	481,328
15	18,260	3,217	0	30,000	16,353	5,124
16	36,380	9,112	0	35,000	0	45,492
17	1,868,773	0	300,023	1,850,000	1,182,925	985,871
18	0	0	0	0	0	0
19	0	0	0	0	0	0
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	75	0	0	0	0	75
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25	0	0	0	0	0	0
26	0	0	0	0	0	0
27	0	0	0	0	0	0
28	175,918	0	0	176,000	0	175,918
29	0	0	0	0	0	0
30	(81,213)	246,358	0	1,550,000	306,808	(141,663)
31	0	0		0	0	0
32	0	0	0	0	0	0
33	0	0	0	0	0	0
34	0	0	0	0	0	0
35	124,434	258,095		220,000	245,178	137,351
36	(15,230)	835,299	0	0	746,696	73,373
37	0	0	0	0	0	0
38	17,999	0	0	0	0	17,999
39	323,934	0	0	0	0	323,934
1	0	0	0	0	0	0
2	13,410	15,374,597	0	13,000,000	15,125,429	262,578
3	0	0	0	0	0	0
4	4,589	23,142	0	0	16,427	11,304

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	300,000	305,685
Class size reduction	0	0
Dropout prevention programs	0	0
Instructional improvement programs	0	0
Total expenditures (lines 1-4)	300,000	305,685
Total expenditures from accounting data		305,685

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	0
Total expenditures (lines 1-5)		0
Total expenditures from accounting data		0

	Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900	
1			1
2	0	0	2
3	0	0	3
4	0	0	4
5	191,559	0	5
6	0	0	6
7	0	0	7
8	0	0	8
9	0	0	9
10	0	0	10
11	0	0	11
12	0	0	12
13	0	0	13
14	25,721	0	14
15	0	0	15
16	0	0	16
17	300,023	0	17
18	0	0	18
19	0	0	19
20	0	0	20
21	0	0	21
22	0	0	22
23	0	0	23
24	0	0	24
25	0	0	25
26	0	0	26
27	0	0	27
28	0	0	28
29	0	0	29
30	0	0	30
31			31
32	0	0	32
33	0	0	33
34	0	0	34
35			35
36	0	0	36
37	0	0	37
38	0	0	38
39	0	0	39
1	0	0	1
2	0	0	2
3	0	0	3
4	0	0	4

(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, 2024

2. Bonds issued during FY 2025

3. Bonds retired during FY 2025

4. Bonds outstanding, June 30, 2025

24,035,000

0

(1,520,000)

22,515,000

1.

2.

3.

4.

5. Short-term debt outstanding, July 1, 2024

6. Short-term debt outstanding, June 30, 2025

0

0

5.

6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary

987,660,297.0000

Tax rate

1.5930

b. Secondary

987,660,297.0000

Tax rate

0.1222

2. Number of schools

3. Actual days in session

4. Area of school district (square miles)

18

180

2.200

(Report this WHETHER OR NOT district changed boundaries in FY 2025)

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

1. Destruction or damage

2. Excessive/unexpected legal expenses

3. Mitigation or removal of health or safety hazard

0

0

0

1.

2.

3.

D. Current expenditures by category

1. Classroom instruction excl. supplies (function 1000, except line 2 amount)

2. Classroom supplies (function 1000, object code 6600)

3. Administration (functions 2300, 2400, 2500, & 2900)

4. Support services—students (function 2100)

5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)

6. Total current expenditures

7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)

8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)

\$50,950.285

\$1,624.259

\$12,072.293

\$9,816.441

\$33,820.103

108,283.381

\$12,897.130

95,386.251

E. Other long-term debt

1. Other principal (object 6832)

2. Other interest (object 6842)

3. Instructional software subscriptions (more than 12 months) principal (object 6833)

4. Instructional software subscriptions (more than 12 months) interest (object 6843)

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)

\$607,288

\$45,487

\$0

\$0

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)

109,272

H. Cash and investments held at June 30, 2025

1. Sinking funds

2. Bond funds

3. Other funds, except for any employee retirement funds

1.

2.

3.

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

1. Average salary of all teachers employed in FY 2025

2. Average salary of all teachers employed in FY 2024

3. Increase in average teacher salary from prior year

4. Percentage increase

Comments on average salary calculation (optional):

53,768

51,700

2,068

4.0%

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

1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)

2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)

a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)

b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)

3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)

4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)

5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)

6. Other certified staff (all functions, object codes 6140-6149)

7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (yes or no)

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

8. Total certified salary payments from accounting data

\$0

\$26,625,880

6,394,862

20,231,018

2,113,355

800

1,446,363

8,579,862

Yes

No

38,766,260

☐ Check this box if your d

Rev. 8-25 Arizona Department of Education and Auditor General

11/10/2025 11:01 AM

Page 7 of 10

District name Yuma Elementary School District

County Yuma

CTDS number 140401000

Instructions

A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

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

- 1. Quantitative reasoning
- 2. Verbal reasoning
- 3. Nonverbal reasoning
- 4. Total duplicated enrollment (lines 1-3)

Grade													
K	1	2	3	4	5	6	7	8	9	10	11	12	Total
0	3	13	22	8	2	16	12	8	0	0	0	0	84
1	0	2	2	2	10	11	10	6	0	0	0	0	44
0	2	23	23	11	13	13	14	8	0	0	0	0	107
1	5	38	47	21	25	40	36	22	0	0	0	0	235

B. M&O special education programs by type (A.R.S. § 15-761)

- 1. Total all disability classifications
- 2. Gifted education
- 3. Remedial education
- 4. ELL incremental costs
- 5. ELL compensatory instruction
- 6. Vocational and technological education (non-CTED)
- 7. Career education
- 8. Career technical education (CTED programs in 300 range)
- 9. Total (lines 1-8)

Program 200 & 300 budget	Program 200 & 300 actual
13,848,500	13,863,175
0	0
0	0
0	0
0	0
0	0
0	0
0	0
13,848,500	13,863,175

- 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	\$	150
9-12	\$	0
Total	\$	150

D. Expenditures for audit services

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

Budget	Actual
6350	\$61,900
6330	0

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

Actual expenditures made in FY 2025

\$	0
----	---

F. Tuition

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

Tuition expenditures
0
0
0
0
0
0

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

Instructions

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

Funds 001-799 (excluding 575)		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.	35,295,637	11,918,250	5,779,862	1,624,592	2,535,508	73,142				0	0	55,226,991
2000 Support services													
2100 Students	2.	4,930,447	1,685,006	2,952,129	230,976	106,048	9,839					0	9,960,062
2200 Instructional staff	3.	4,246,597	1,455,001	999,604	516,573	56,301	286				45,617	0	7,072,362
2300 General administration	4.	938,628	858,175	295,103	57,629	4,601	60,347	0			0	0	2,212,483
2400 School administration	5.	3,796,416	1,324,065	32,978	37,379	14,699	357				0	0	5,205,894
2500, 2900 Central services, other	6.	901,838	573,020	3,130,041	382,562	57,061	7,975			0	0	0	5,032,497
2600 Operation and maintenance of plant	7.	3,314,945	1,439,847	3,244,888	3,229,812	834,840	2,470				0	0	12,066,802
2700 Student transportation	8.	0	0	6,561,634	862,192	1,442,611	12				0	0	8,866,449
3000 Operation of noninstructional services													
3100 Food service operations	9.	2,281,276	1,239,247	105,864	4,634,302	138,208	14,739					0	8,439,267
3200 Enterprise operations	10.	0	0	0	0	0	0				25,631	0	0
3300 Community services operations	11.										0	0	0
3400 Bookstore operations	12.	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13.	55,705,784	20,490,611	21,100,103	11,376,017	5,169,877	169,167	0		0	71,248	0	114,082,807
From federal funds	14.	8,331,051	3,004,423	3,541,311	4,894,872	722,626	63,519	0		0	25,564	0	20,083,366
From state and local sources	15.	47,374,733	17,486,188	17,758,792	6,781,145	4,447,251	105,648	0		0	45,684	0	93,999,441
4000 Facilities acquisition and construction	16.	0	0	2,066,954	0	0	0				0	0	2,066,954
5000 Debt service	17.								2,127,288	1,046,075		0	3,167,363

Impact Aid
revenues received
that were
intended to
replace local tax
revenues

Teacher salaries (funds 001-799 excluding 575, function 1000)

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6500)	Contract substitutes (in object 6500)	
1. Regular education (programs 100, 280, 511, and 550)	\$22,136,892	\$2,590,272	\$368,368	2,169,067	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	\$4,449,988	\$438,483	\$786,182	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)	\$39,400	\$0	\$48,250	\$9,707	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	\$1,152,690	6.
7. Number of FTE-certified teachers	458	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	298,848	1.
2. 6620-6629 Energy	2,059,313	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	152,498	1.
2. ESEA Title IV - 21st Century Community Learning Centers	1,540,824	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	15,335	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

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

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6430 Construction	1,926,684	5.

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

1. 6340 Technical services	34,553	1.
2. 6432 Technology-related repairs and maintenance	193,082	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	446,170	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	\$1,192,843	5.
6. 6650 and 6655 Supplies-technology-related and short-term noninstructional software subscriptions	864,836	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	1,229,860	7.
8. Subtotal (lines 1-7)	3,961,344	8.
9. 6739 Technology-related hardware & software (\$5,000 or more)	6,975	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	\$652,776	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	11.

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-

6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)		
1. Function 2210 Improvement of instruction	755,486	1.
2. Function 2220 Library/media services	52,867	2.

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

1. Object 664X, functions 1000 and 2220	1,167,113	1.
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Instructions

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

Programs 100-630												Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds		0	0	0	0	0	0			0	0	0	0
1000 Instruction	1.	0	0	0	0	0	0			0	0	0	0
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0	0
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0	0
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	0
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community services operations	9.	0	0	0	0	0	0			0	0	0	0
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0	0

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

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

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	1,987,817	1,987,817		
2. Elementary and secondary school emergency relief funds (ESSER II)	8,180,332	8,180,332	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	18,522,571	18,522,571	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	3,412,386	3,412,386		
6. Other COVID-19 federal relief funds	45,004	45,004	0	0
7. Total	32,148,110	32,148,111	0	0

Total FY 2025 expenditures + other financing uses 0

Instructions

Beginning fund balance (1)
Revenues
1500 Investment income
1600 Food service
Other local _____ Other _____
4500 Restricted revenue rec. from fed. gov.
4900 Revenue for/on behalf of the district
Total revenue (lines 2-6)
5000 Other financing sources and fund transfers-in
Total available (lines 1, 7, and 8)

A. Number of operating months _____ 11

B. Number of meals served
1. Served at district locations
 a. Reimbursable meals only
 b. Program adults/adult workers
 c. Other
2. Served at other locations
 a. Reimbursable meals only
 b. Program adults/adult workers
 c. Other

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

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

D. Special milk program
Charge to children per ½ pint milk unit _____
Number of ½ pint milk units served to children _____

Fund 510			
Actual			
1.	438,617	1.	
2.	0	2.	
3.	481,584	3.	
4.	36,862	4.	
5.	6,571,225	5.	
6.	0	6.	
7.	7,089,671	7.	
8.	0	8.	
9.	7,528,288	9.	

Breakfasts	Lunches/ Suppers	A la carte*	Snacks
763,625	1,299,959	52,623	100,156

P-6	7-8	9-12	Adult
0.40	0.40		
1.50	1.50		2.50
			4.00

Breakfasts	Lunches/ Suppers	A la carte	Snacks
780,307.00	1,339,618.00	56,106.50	105,265.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

For comparison only - prior year number of meals served

1. Served at district locations
 a. Reimbursable meals only
 b. Program adults/adult workers
 c. Other
2. Served at other locations
 a. Reimbursable meals only
 b. Program adults/adult workers
 c. Other

Food Service

Expenditures
6150 Classified salaries
6200 Employee benefits
6400 Purchased property services
6570 Food service management
6591 Services purchased from other AZ districts
6610 General supplies (nonfood items)
6620 Energy
6631 USDA Commodities (excluding freight)
6632 USDA Commodities (freight only)
6633 Other food
6634 Storage costs for USDA Commodities
6700 Property (excluding 6731-39)
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under \$5,000
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing \$5,000 or more
6832 and 6842 Other principal and interest
Other expenditures _____
Total expenditures (lines 10-25)
6910 Indirect costs transfers-out
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)
Total expenditures & other uses (lines 26-28)
Ending fund balance (line 9 minus line 29) (1)

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).
6400 Purchased property services _____ 0

(1) Includes food service fund revolving account cash balance of _____ \$0 at 7/1/24 or _____ \$0 at 6/30/25, as applicable.

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	2,278,843	29,826	\$0
11.	1,237,037	17,330	\$0
12.	17,402	0	\$0
13.	0	0	
14.	0	0	
15.	351,823	1,119	\$0
16.	0	0	
17.	0		
18.	17,403		
19.	3,391,492		
20.	0		
21.			\$0
22.	40,014		281
23.	88,941		6,806
24.	736		\$0
25.	164,166	895,377	0
26.	9,500,000	943,652	7,087
27.	0		
28.	0		
29.	7,587,857		
30.	(59,569)		

E. Detail of food service management company expenditures
Classified salaries _____
Employee benefits _____
Supplies and materials (nonfood) _____
Food _____
Management fee _____
Other _____
Total (must equal total of amounts on line 13 above) _____ 0

I certify that the Annual Financial Report of _____ District, _____ County, for fiscal year 2025 was approved by the Governing Board on _____, 2025, and that the complete Annual Financial Report may be reviewed by contacting _____ at the District Office, telephone _____, during normal business hours.

CTDS number 140401000
Avg. Daily Membership 2024 2025
Attending 8,313.2878 8,313.2878
2025 Tax Rates: Primary Secondary
1.5930 0.1222

Instructions

Rev. 8/25 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				62,285,427	54,665,809		
Special Education				13,848,500	13,863,174		
Pupil Transportation				6,026,156	7,250,966		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				575,000	525,056		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	21,360,085	69,608,173	0	82,735,083	76,305,005	14,663,253	General
Classroom Site Funds	9,209,331	7,998,589		16,447,477	8,039,832	9,168,088	Special revenue
Unrestricted Capital Outlay	5,700,884	5,396,147	0	11,755,936	7,436,001	3,661,030	Capital projects
Adjacent Ways	361,347	9,879	0	0	0	371,226	Capital projects
Federal projects	2,075,667	21,225,109	(300,022)	12,865,850	13,512,142	9,488,612	
State projects	2,120,774	1,284,267	0	2,200,000	1,584,521	1,820,520	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	1,012,004	637,649		300,000	303,685	1,343,968	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	General
Energy and Water Savings	175,918	0	0	176,000	0	175,918	General
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	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	601,147	0	191,559	300,000	21,410	771,296	Capital projects
Food Service	438,617	7,089,671	0	9,500,000	7,587,857	(59,569)	Special revenue
Civic Center	124,082	24,781	0	10,000	3,418	145,445	Special revenue
Community School	329,014	273,080	0	175,000	141,752	460,342	Special revenue
Auxiliary Operations	626,824	307,415	0	260,000	224,412	709,827	General
Extra-curricular Activities Fees	95,298	28,577	0	35,000	24,388	99,487	Special revenue
Gifts and Donations	155,649	99,701	0	120,000	76,839	178,511	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	9,872	0	0	5,000	0	9,872	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	487,552	695	25,721	35,000	32,640	481,328	Special revenue
Textbooks	18,260	3,217	0	30,000	16,353	5,124	Special revenue
Litigation Recovery	36,380	9,112	0	35,000	0	45,492	Capital projects
Indirect Costs	1,868,773	0	300,023	1,850,000	1,182,925	985,871	General
Unemployment Insurance	0	0	0	0	0	0	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	75	0	0	0	0	75	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	1,567,757	3,954,508	0	1,500,000	2,515,138	3,007,127	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	(81,213)	246,358	0	1,550,000	306,808	(141,663)	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	124,434	258,095	0	220,000	245,178	137,351	Special revenue
Employee Insurance Program Withholdings	(15,230)	835,299	0	0	746,696	73,373	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	323,934	0	0	0	0	323,934	Special revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	17,999	0	0	0	0	17,999	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	13,410	15,374,597	0	13,000,000	15,125,429	262,578	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	4,589	23,142	0	0	16,427	11,304	Internal services

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

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2025.
- (2) The District's actual fund balance reserve for FY 2025 was: 14,663,253

