



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2020

SIGNATURE/DATE SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 15, 2020 contain(s) the data for the AFR described above. Date

Superintendent Signature Dr. Curtis Finch Superintendent (Typed Name) Heather Mock District Contact Employee

Business Manager Signature Jim Migliorino Business Manager (Typed Name) 623-445-4957 Telephone Number heather.mock@dvusd.org Email

Table with 2 columns: Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070297000

I certify that the Annual Financial Report of Deer Valley Unified District, Maricopa County, for fiscal year 2020 was approved by the Governing Board on October 14, 2020, and that the complete Annual Financial Report may be reviewed by contacting Heather Mock at the District Office, telephone 623-445-4957, during normal business hours.

Avg. Daily Membership

2019

2020

Attending

32,583.003

32,556.849

2020 Tax Rates:

Primary  
3.9345

Secondary  
2.5075

Rev. 8/20 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
Regular Education				167,731,880	153,360,407	
Special Education				48,706,767	47,771,277	
Pupil Transportation				11,442,242	11,189,135	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,398,063	1,398,063	
Maintenance and Operation Total	3,090,335	225,649,167	0	229,278,952	213,718,882	15,020,620
Classroom Site Funds	3,944,768	18,575,704		19,616,565	18,437,388	4,083,084
Instructional Improvement	1,188,753	1,529,317		1,320,000	1,352,080	1,365,990
Unrestricted Capital Outlay	3,089,187	6,887,615	0	9,003,496	8,131,624	1,845,177
Adjacent Ways	420,684	501,972	0	900,000	603,382	319,274
Bond Building	54,900,094	0	40,059,000	54,900,904	45,959,540	48,999,554
Other Capital Funds	3,163,454	402,486	0	350,000	21,591	3,544,349
New School Facilities	6,995	143		0	0	7,138
Federal Projects	7,563,009	17,787,106	(657,685)	25,367,678	18,076,803	6,615,627
State Projects	3,036,763	4,592,749	(10,530)	4,636,948	4,081,575	3,537,407
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	10,954	325,807	0	393,906	332,340	4,421
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	436,240	25,034	0	5,000	0	461,274
Food Service	666,773	12,308,957	0	12,300,000	11,884,084	1,091,646
Civic Center	2,254,908	1,391,521	0	2,500,000	1,074,308	2,572,120
Community School	3,221,223	6,410,596	0	8,000,000	6,910,583	2,721,236
Auxiliary Operations	2,114,469	2,555,033	0	2,300,000	2,326,682	2,342,820
Extracurricular Activities Fees	1,706,194	1,602,836	0	1,900,000	1,379,946	1,929,084
Gifts and Donations	1,007,045	601,125	0	1,700,000	604,094	1,004,077
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	6,089	0	20,000	6,089	0
School Opening	915,000	0	0	0	0	915,000
Insurance Proceeds	65,612	2,900	174,486	150,000	68,545	174,453
Textbooks	142,832	16,885	0	50,000	19,670	140,046
Litigation Recovery	72,370	979	0	50,000	0	73,349
Indirect Costs	1,805,098	31,475	668,216	2,000,000	360,382	2,144,407
Unemployment Insurance	15,963	216	0	2,000	0	16,179
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	1,463,496	1,326,186	0	1,750,000	996,117	1,793,565
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,747,805	41,403,289	0	42,000,000	40,901,239	2,249,855
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	1,889,806	2,833,375	0	0	2,675,287	2,047,893
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	1,400,000	0	0	0	0	1,400,000
Other Funds	0	642,902	0	1,000,000	642,902	0

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) Auction

Subtotal (lines 2-19)

2000 County

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted 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)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
3,090,335	3,089,187	420,684	54,900,094	1,747,805
102,605,153	5,914,309	500,000		40,129,816
1,007,571				
218,124	0	0		32,231
0	0			0
0	0			0
205,707	4,285			34,840
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
314,779	0	1,972	0	1,206,402
302,169	0	0	0	0
104,653,502	5,918,594	501,972	0	41,403,289
0	0			
10,080,490	969,021			
0	0			
0	0			
10,080,490	969,021			
1,451,346	0			
86,755,720	0			
22,708,109	0			
0	0			0
110,915,176	0			0
0				
0				
0				
0				
0				
0				
0				
0				
0				
225,649,167	6,887,615	501,972	0	41,403,289
			40,059,000	0
0	0	0	0	0
0	0	0	0	0
228,739,502	9,976,802	922,656	94,959,094	43,151,094
213,718,882	8,131,624	603,382	45,959,540	40,901,239
0	0	0	0	0
213,718,882	8,131,624	603,382	45,959,540	40,901,239
15,020,620	1,845,177	319,274	48,999,554	2,249,855

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$3,090,335 at 7/1/19.

(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 \$15,020,620 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$8,081,773

**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	
<b>100 Regular Education</b>										
1000 Instruction	1.	69,064,663	18,839,064	3,293,072	321,354	99,827	103,160,772	91,617,980	94,238,477	-2.8%
2000 Support Services										
2100 Students	2.	5,081,152	1,722,694	404,588	86,194	131	7,541,052	7,294,760	6,826,500	6.9%
2200 Instructional Staff	3.	2,481,796	809,213	350,080	18,424	8,639	4,017,405	3,668,152	3,394,939	8.0%
2300 General Administration	4.	715,702	3,061,239	671,368	6,462	13,701	4,850,661	4,468,473	4,460,189	0.2%
2400 School Administration	5.	9,319,929	2,907,257	416,009	36,800	11,315	12,914,731	12,691,309	12,156,467	4.4%
2500 Central Services	6.	5,247,480	1,659,177	587,347	149,591	35,879	7,865,398	7,679,475	7,463,927	2.9%
2600 Operation & Maintenance of Plant	7.	9,248,127	3,666,287	8,180,324	4,591,501	152	27,108,272	25,686,391	27,502,511	-6.6%
2900 Other	8.	0	0	10,938	4,171	5,550	20,600	20,659	10,420	98.3%
3000 Operation of Noninstructional Services	9.	167,318	65,295	0	595	0	252,989	233,209	229,813	1.5%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	101,326,166	32,730,228	13,913,726	5,215,093	175,194	167,731,880	153,360,407	156,283,243	-1.9%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	22,901,651	8,130,093	3,710,219	569,820	34,044	35,302,366	35,345,827	31,755,950	11.3%
2000 Support Services										
2100 Students	16.	7,704,966	2,304,855	1,888,003	27,784	0	12,625,885	11,925,609	11,698,138	1.9%
2200 Instructional Staff	17.	299,181	140,750	58,346	596	968	778,516	499,841	438,767	13.9%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	30,905,798	10,575,699	5,656,568	598,201	35,012	48,706,767	47,771,277	43,892,855	8.8%
<b>400 Pupil Transportation</b>	25.	5,915,049	2,630,297	1,251,912	1,391,739	137	11,442,242	11,189,135	10,954,354	2.1%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	1,048,547	349,516	0	0	0	1,398,063	1,398,063	1,338,566	4.4%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	139,195,561	46,285,740	20,822,206	7,205,032	210,343	229,278,952	213,718,882	212,469,018	0.6%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	3,695,132										
Interest Income and Other Revenue:	2.	6,829										
Total Revenues (lines 1 and 2)	3.	3,701,960										
Expenditures												
100 Regular Education												
1000 Instruction	4.		2,123,540	336,337				2,935,735	2,459,877	2,248,034	9.4%	
2100 Support Services - Students	5.		2,490	864				0	3,354	0	--	
2200 Support Services - Instructional Staff	6.		47,910	15,796				37,565	63,706	77,533	-17.8%	
Program 100 Subtotal (lines 4-6)	7.		2,173,940	352,997				2,973,300	2,526,937	2,325,567	8.7%	
200 and 300 Special Education												
1000 Instruction	8.		552,427	177,453				598,000	729,880	687,889	6.1%	
2100 Support Services - Students	9.		24,498	7,344				34,155	31,842	34,617	-8.0%	
2200 Support Services - Instructional Staff	10.		1,518	466				0	1,984	0	--	
Program 200 and 300 Subtotal (lines 8-10)	11.		578,444	185,263				632,155	763,706	722,506	5.7%	
Other Programs (Specify)N/A												
1000 Instruction	12.		0	0				0	0	0	--	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		12,690	3,852				0	16,542	0	--	
3300 Community Services Operations	15.		0	0				0	0	0	--	
Other Programs Subtotal (lines 12-15)	16.		12,690	3,852				0	16,542	0	--	
Total Classroom Site Fund 011 - Base Salary	17.	489,955	3,701,960	2,765,073	542,113		0	3,605,455	3,307,186	3,048,073	8.5%	884,729
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	18.	7,390,263										
Interest Income and Other Revenue:	19.	72,718										
Total Revenues (lines 18 and 19)	20.	7,462,981										
Expenditures												
100 Regular Education												
1000 Instruction	21.		5,457,693	1,073,092				6,726,858	6,530,785	3,769,932	73.2%	
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	23.		158,562	31,579				145,373	190,140	102,048	86.3%	
Program 100 Subtotal (lines 21-23)	24.		5,616,255	1,104,671				6,872,231	6,720,925	3,871,980	73.6%	
200 and 300 Special Education												
1000 Instruction	25.		1,407,325	277,252				1,714,495	1,684,578	940,052	79.2%	
2100 Support Services - Students	26.		73,848	14,565				58,854	88,413	56,893	55.4%	
2200 Support Services - Instructional Staff	27.		3,782	758				0	4,541	2,650	71.3%	
Program 200 and 300 Subtotal (lines 25-27)	28.		1,484,955	292,576				1,773,349	1,777,531	999,595	77.8%	
Other Programs (Specify) N/A												
1000 Instruction	29.		(0)	0				0	(0)	0	--	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		(0)	0				0	(0)	0	--	
3300 Community Services Operations	32.		0	0				0	0	0	--	
Other Programs Subtotal (lines 29-32)	33.		(0)	0				0	(0)	0	--	
Total Classroom Site Fund 012 - Performance Pay	34.	2,172,891	7,462,981	7,101,210	1,397,246		0	8,645,580	8,498,457	4,871,575	74.4%	1,137,416
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	35.	7,390,263										
Interest Income and Other Revenue:	36.	20,500										
Total Revenues (lines 35 and 36)	37.	7,410,762										
Expenditures												
100 Regular Education												
1000 Instruction	38.		4,260,263	675,202	0	0		5,549,083	4,935,465	4,609,635	7.1%	
2100 Support Services - Students	39.		4,998	1,734	0	0		0	6,732	0	--	
2200 Support Services - Instructional Staff	40.		96,164	31,713	0	0		421,773	127,876	161,113	-20.6%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	--	
Program 100 Subtotal (lines 38-41)	42.		4,361,424	708,649	0	0		5,970,856	5,070,073	4,770,748	6.3%	
200 and 300 Special Education												
1000 Instruction	43.		1,105,608	354,967	0	0		1,327,654	1,460,575	1,364,160	7.1%	
2100 Support Services - Students	44.		49,172	14,739	0	0		67,020	63,911	65,312	-2.1%	
2200 Support Services - Instructional Staff	45.		3,048	935	0	0		0	3,983	4,063	-2.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	--	
Program 200 and 300 Subtotal (lines 43-46)	47.		1,157,827	370,641	0	0		1,394,674	1,528,468	1,433,535	6.6%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) N/A												
1000 Instruction	49.		0	0	0	0		0	0	0	--	
2100, 2200 Support Serv. Students & Instructional Staff	50.		25,471	7,734	0	0		0	33,205	0	--	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	--	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	--	
Other Programs Subtotal (lines 49 -52)	53.		25,471	7,734	0	0		0	33,205	0	--	
Total Classroom Site Fund 013 - Other	54.	1,281,922	7,410,762	5,544,722	1,087,023	0	0	7,365,530	6,631,746	6,204,283	6.9%	2,060,939
Total Classroom Site Funds (lines 17, 34, and 54)	55.	3,944,768	18,575,704	15,411,006	3,026,382	0	0	19,616,565	18,437,388	14,123,931	30.5%	4,083,084

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively

**UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>	2.	0	3,623,661	672,628			954,384	5,403,496	5,250,673	2,425,775	116.5%
1000 Instruction	2.	0	3,623,661	672,628			954,384	5,403,496	5,250,673	2,425,775	116.5%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	11,889	29,657			549,741	600,000	591,287	286,373	106.5%
2300, 2400, 2500, 2900 Administration	4.	2,799		270,099		0	1,604,680	2,350,000	1,877,578	1,936,434	-3.0%
2600 Operation & Maintenance of Plant	5.	0		216,066			209	200,000	216,275	121,944	77.4%
2700 Student Transportation	6.	0		84,245			75,758	200,000	160,003	131,553	21.6%
3000 Operation of Noninstructional Services	7.	0		(0)			0	250,000	(0)	0	--
4000 Facilities Acquisition and Construction	8.	0		3,547			32,261	0	35,808	0	--
5000 Debt Service	9.				0	0		0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	2,799	3,635,550	1,276,243	0	0	3,217,033	9,003,496	8,131,624	4,902,079	65.9%

(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	
<b>Total Fund Expenditures</b>	1.	9,003,496	8,131,624	54,900,904	45,959,540	0	0	900,000	603,382
6150 Classified Salaries	2.	0	0	0	84,923	0	0	0	0
6200 Employee Benefits	3.	0	0	0	17,239	0	0	0	0
6450 Construction Services	4.	0	0	29,990,904	23,600,009	0	0	0	593,382
6710 Land and Improvements	5.	0	217,334	2,000,000	1,045,447	0	0	0	0
6720 Buildings and Improvements	6.	0	17,250	11,500,000	9,933,211	0	0	0	0
673X Furniture and Equipment	7.	1,000,000	928,101	2,300,000	715,104	0	0	0	0
673X Vehicles	8.	0	33,206	1,500,000	915,803	0	0	0	0
673X Technology-Related Hardware and Software	9.	1,700,000	80,352	7,700,000	7,895,256	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	2,700,000	1,276,243	54,990,904	44,206,993	0	0	0	593,382
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	13.	0	0	18,500,000	19,572,365			0	104,625
New Construction	14.	15,000	0	15,000,000	16,748,689	0	0	0	488,757
Other	15.	2,685,000	1,276,243	21,490,904	7,885,939	0	0	0	0
Total (lines 13-15)	16.	2,700,000	1,276,243	54,990,904	44,206,993	0	0	0	593,382

**Funds 610, 630, 695, and 620**

1. New construction cost per square foot	\$	196
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$104,035,250
Buildings and Improvements	\$532,654,392
Furniture, Equipment, Vehicles, and Technology	\$42,743,544
Construction in Progress	\$21,880,470
<b>Total</b>	<b>\$701,313,656</b>

**FEDERAL AND STATE PROJECTS**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
<b>FEDERAL PROJECTS</b>							
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(1,322,319)	5,768,734	(265,269)	5,554,948	4,565,000	(383,854)
140-150 ESEA Title II - Prof. Development and Technology	2.	(208,310)	736,695	(37,383)	822,549	624,089	(133,086)
160 ESEA Title IV - 21st Century Schools	3.	(65,231)	556,652	(28,701)	955,499	521,704	(58,984)
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5.	1,315	102,167	(5,732)	198,465	96,434	1,315
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0
220 IDEA Part B	8.	16,101	4,828,758	(288,934)	8,017,087	4,899,137	(343,211)
230 Johnson-O'Malley	9.	0	0	0	0	0	0
240 Workforce Investment Act	10.	0	0	0	0	0	0
250 AEA-Adult Education	11.	0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12.	(23,232)	637,365	(25,741)	621,451	587,612	780
280 ESEA Title X - Homeless Education	13.	0	61,905	(3,499)	99,656	58,406	0
290 Medicaid Reimbursement	14.	5,532,172	2,697,389	0	2,300,000	4,650,906	3,578,656
374 E-Rate	15.	3,619,539	332,480	0	500,000	0	3,952,019
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.	0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.	12,974	2,064,960	(2,426)	6,298,023	2,073,516	1,992
<b>Total Federal Project Funds (lines 1-17)</b>	18.	7,563,009	17,787,106	(657,685)	25,367,678	18,076,803	6,615,627
<b>Total COVID-19 Federal Relief Funds included in line 17 above</b>	19.		0	0		35,936	(35,936)
<b>STATE PROJECTS</b>							
400 Vocational Education	20.	0	289,602	0	289,602	289,602	0
410 Early Childhood Block Grant	21.	0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	22.	0	0	0	0	0	0
425 Adult Basic Education	23.	0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	24.	0	0	0	0	0	0
435 Academic Contests	25.	0	0	0	0	0	0
450 Gifted Education	26.	0	29,954	0	30,740	29,954	0
456 College Credit Exam Incentives	27.	324,443	207,040	0	250,000	313,657	217,826
457 Results-based Funding	28.	2,699,614	3,000,936	0	2,500,000	2,390,729	3,309,821
460 Environmental Special Plate	29.	0	0	0	0	0	0
465-499 Other State Projects	30.	12,706	1,065,217	(10,530)	1,566,606	1,057,633	20,290
<b>Total State Project Funds (lines 20-30)</b>	31.	3,036,763	4,592,749	(10,530)	4,636,948	4,081,575	3,547,937
<b>Total Federal and State Projects (lines 18 and 31)</b>	32.	10,599,772	22,379,855	(668,216)	30,004,626	22,158,378	10,163,564

(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 FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	1,188,753	1,529,317		1,320,000	1,352,080	1,365,990
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	10,954	325,807	0	393,906	332,340	4,421
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	436,240	25,034	0	5,000	0	461,274
515 Civic Center	6.	2,254,908	1,391,521	0	2,500,000	1,074,308	2,572,120
520 Community School	7.	3,221,223	6,410,596	0	8,000,000	6,910,583	2,721,236
525 Auxiliary Operations	8.	2,114,469	2,555,033	0	2,300,000	2,326,682	2,342,820
526 Extracurricular Activities Fees Tax Credit	9.	1,706,194	1,602,836	0	1,900,000	1,379,946	1,929,084
530 Gifts and Donations	10.	1,007,045	601,125	0	1,700,000	604,094	1,004,077
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	6,089	0	20,000	6,089	0
545 School Opening	13.	915,000	0	0	0	0	915,000
550 Insurance Proceeds	14.	65,612	2,900	174,486	150,000	68,545	174,453
555 Textbooks	15.	142,832	16,885	0	50,000	19,670	140,046
565 Litigation Recovery	16.	72,370	979	0	50,000	0	73,349
570 Indirect Costs	17.	1,805,098	31,475	668,216	2,000,000	360,382	2,144,407
575 Unemployment Insurance	18.	15,963	216	0	2,000	0	16,179
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	1,463,496	1,326,186	0	1,750,000	996,117	1,793,565
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0
660 Condemnation	26.	0	0	0	50,000	0	0
665 Energy and Water Savings	27.	3,163,454	402,486	0	300,000	21,591	3,544,349
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	0	0	0	0	0	0
695 New School Facilities	30.	6,995	143		0	0	7,138
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	1,889,806	2,833,375		0	2,675,287	2,047,893
Other	33.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9 Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
951 OPEB	3.	1,400,000	0	0	0	0	1,400,000
950 Print Shop	4.	0	642,902	0	1,000,000	642,902	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	650,000	704,954
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	670,000	647,126
Total Expenditures (lines 1-4)	1,320,000	1,352,080
Total Expenditures from accounting data		1,352,080

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

(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, 2019	\$198,220,000	1.
2. Bonds issued during FY 2020	33,520,000	2.
3. Bonds retired during FY 2020	(32,800,000)	3.
4. Bonds Outstanding, June 30, 2020	\$198,940,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$2,765,629,887	Tax Rate	3.9345
b. Secondary	\$2,765,629,887	Tax Rate	2.5075
2. Number of Schools			39
3. Actual Days in Session			181
4. Area of School District (Square Miles)			367

**(Report this WHETHER OR NOT district changed boundaries in FY 2020)**

**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)	\$175,963,969
2. Classroom Supplies (Function 1000, Object Code 6600)	\$7,285,396
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$29,830,283
4. Support Services—Students (Function 2100)	\$21,396,911
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$64,666,473
6. Total Current Expenditures	\$299,143,032
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$10,998,014
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$288,145,018

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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**G. Cash and Investments held at June 30, 2020**

1. Sinking funds	\$0
2. Bond funds	\$198,940,000
3. Other funds, except for any employee retirement funds	\$0

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

1. Average salary of all teachers employed in FY 2020	\$52,189
2. Average salary of all teachers employed in FY 2019	\$49,704
3. Increase in average teacher salary from prior year	\$2,485
4. Percentage increase	5.0%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$44,403
6. Total percentage increase in average teacher salary since FY 2018	17.5%

**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	101	197	319	347	410	403	424	398	0	0	0	0	0	2,599
2. Verbal Reasoning	67	129	226	273	331	385	377	352	0	0	0	0	0	2,140
3. Nonverbal Reasoning	27	53	104	167	177	230	243	226	0	0	0	0	0	1,227
4. Total Duplicated Enrollment (lines 1-3)	195	379	649	787	918	1,018	1,044	976	0	0	0	0	0	5,966

**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	41,999,767	40,430,471
2. Gifted Education	2,782,000	3,402,836
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	1,950,000	1,970,631
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	1,975,000	1,967,340
9. Total (lines 1-8)	48,706,767	47,771,277
10. IEP required pupil transportation costs coded within Program 400		533,384

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 4,007,590
9-12	\$ 0
<b>Total</b>	<b>\$ 4,007,590</b>

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 46,000	42,560
2. Federal Audit Expenditures - All Funds	6330 4,000	4,000

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

Actual Expenditures made in FY 2020 \$ 0

**F. TUITION**

**Type 03 Districts Only**

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

**Non-Type 03 Districts**

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

**All Districts**

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
3,264,726	0		3,264,726
0	0		0
0	0		0
3,264,726	0	0	3,264,726

(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

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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	120,615,320	34,129,578	8,644,819	7,285,396	10,803,177	247,881				1,145,055	0	182,871,224
2000 Support Services												
2100 Students	14,117,151	4,370,805	2,681,618	205,987	18,499	1,181				1,669	0	21,396,911
2200 Instructional Staff	6,752,784	2,018,897	1,043,083	825,432	45,270	58,030				13,025	0	10,756,521
2300 General Administration	916,190	3,108,941	695,116	27,279	107	17,299	0			496	0	4,765,427
2400 School Administration	9,602,007	2,971,738	425,725	37,814	44,191	9,994				1,321	0	13,092,789
2500, 2900 Central Services, Other	6,114,444	1,956,684	880,356	1,841,100	273,831	182,295		20,410		46,049	0	11,315,169
2600 Operation and Maintenance of Plant	9,488,383	3,731,287	8,502,426	7,472,170	265,628	152				0	0	29,460,046
2700 Student Transportation	6,021,521	2,654,224	1,282,242	1,467,497	700,776	0				(263)		12,125,997
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,971,534	1,631,703	1,970,631	5,027,427	37,023	479				22,296	0	12,661,093
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											29,691	29,691
3400 Bookstore Operations	425,238	107,632	288,813	254,093	148,686	3,446				26,389	0	1,254,298
Total (lines 1-12)	178,024,572	56,681,489	26,414,828	24,444,195	12,337,186	520,758	0		20,410	1,256,037	29,691	299,729,167
From Federal Funds	9,940,455	3,136,709	1,415,039	10,533,221	204,079	23,552	0		0	9,402	0	25,262,458
From State and Local Sources	168,084,116	53,544,780	24,999,789	13,910,974	12,133,107	497,206	0		20,410	1,246,635	29,691	274,466,709
4000 Facilities Acquisition and Construction	126,310	33,768	25,769,863	63,948	11,347,439	330				15,223	0	37,356,881
5000 Debt Service								32,800,000	8,081,773		0	40,881,773

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	98,924,829	85,688	576,055	2,021,928
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	14,321,978	0	27,909	5,534
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,780,071	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	3,202,741
7. Number of FTE-Certified Teachers	1,944
8. Number of FTE-Contract Teachers	8

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

1. 6410-6411 Utility Services	2,772,630
2. 6620-6629 Energy	5,972,567

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

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	0	0	0
4. Total (lines 1-3)	0	0	0

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

1. 6710 Land and Improvements	1,048,995
2. 6720 Buildings and Improvements	9,934,754
3. 6731-39 Equipment	363,691
4. Total (lines 1-3)	11,347,439
5. 6450 Construction	24,193,391

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

1. 6340 Technical Services	0
2. 6432 Technology-Related Repairs and Maintenance	0
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	881,744
5. 6650 Supplies-Technology-Related	68
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	8,280,954
7. Subtotal (Lines 1-6)	9,162,767
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	399,333

Detailed technology reporting on lines 1 through 3 is optional fiscal year 2022.

**FOOD SERVICE**

FUND 510	
ACTUAL	
1.	666,773
2.	20,082
3.	5,102,065
4.	196
5.	6,218,093
6.	968,522
7.	12,308,957
8.	0
9.	12,975,730

**BEGINNING FUND BALANCE (1)  
REVENUES**

1500 Investment Income	20,082
1600 Food Service	5,102,065
Other Local Collection	196
4500 Restricted Revenue Rec. from Fed. Gov.	6,218,093
4900 Revenue for/on Behalf of the District	968,522
<b>TOTAL REVENUE (lines 2-6)</b>	<b>12,308,957</b>
5000 Other Financing Sources and Fund Transfers-In	0
<b>TOTAL AVAILABLE (lines 1, 7, and 8)</b>	<b>12,975,730</b>

**A. Number of operating months**

12

**B. Number of Meals Served**

- 1. Served at District Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other
- 2. Served at Other Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	876,226.00	2,196,100.00	411,950.00	36,197.00
b. Program Adults/Adult Workers	10,637.00	29,495.00		
c. Other	1,520.00	38,582.00		
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**

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30	0.30	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	N/A	N/A	N/A	
4. Paid breakfast	1.50	1.50	1.50	2.00
5. Paid lunch	2.80	2.80	3.25	3.75
6. Paid snack	N/A	N/A	N/A	N/A

**D. Special Milk Program**

Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	31,493

**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	
Other Expenditures	
<b>TOTAL EXPENDITURES (lines 10-24)</b>	
6910 Indirect Costs Transfers-Out	
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	
(lines 25-27)	
<b>ENDING FUND BALANCE (line 9 minus line 28) (1)</b>	

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

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	3,811,456	442,155	0
11.	1,629,862	0	0
12.	20,728	0	0
13.	0	0	
14.	0	0	
15.	447,738	0	0
16.	8,302	0	
17.	968,522		
18.	21,555		
19.	4,549,059		
20.			
21.			0
22.	18,116		0
23.	18,907		0
24.	389,840	0	0
25.	12,300,000	11,884,084	442,155
26.	0		
27.	0		
28.	11,884,084		
29.	1,091,646		

**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

\$ \_\_\_\_\_ at 7/1/19 or \$ \_\_\_\_\_ at 6/30/20, as applicable.