



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 2021

SIGNATURE/DATE
David Sandoval, President
Cory Underhill, Clerk
Rebecca Hill, Member
Beverly Pingerelli, Member
Bill Sorensen, Member

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on October 15, 2021 contain(s) the data for the AFR described above. Date

Superintendent Signature
Dr. Jason Reynolds
Superintendent (Typed Name)
Michelle Myers
District Contact Employee

Business Manager Signature
Michelle Myers
Business Manager (Typed Name)
623-486-6033
Telephone Number
Mmyers@pusd11.net
Email

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

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) GPLET and Refund of Prior Year Expense

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)

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows 1-46 showing actual values for various fund categories.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/20.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$235,567

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/21.

(4) Debt Service Fund, interest expenditures amount: \$8,990,394

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.	64,441,668	28,760,918	3,863,654	462,289	7,088	105,137,956	97,535,617	92,329,320	5.6%
2000 Support Services										
2100 Students	2.	6,510,946	2,428,272	221,484	35,463	6,030	9,831,223	9,202,195	7,929,386	16.1%
2200 Instructional Staff	3.	3,637,733	1,263,337	217,212	37,490	65,553	6,850,153	5,221,325	5,513,885	-5.3%
2300 General Administration	4.	1,272,113	2,921,089	2,462,360	1,280	36,296	5,847,224	6,693,138	4,939,842	35.5%
2400 School Administration	5.	10,611,995	3,465,999	22,875	91,721	25,018	14,496,966	14,217,608	13,218,650	7.6%
2500 Central Services	6.	4,394,848	1,984,968	1,390,044	246,239	426,401	8,305,989	8,442,499	7,276,207	16.0%
2600 Operation & Maintenance of Plant	7.	6,647,560	2,527,482	11,939,071	6,959,280	27,347	31,987,501	28,100,740	26,413,667	6.4%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	575,433	220,348	0	0	0	872,164	795,782	1,457,021	-45.4%
610 School-Sponsored Cocurricular Activities	10.	383,447	75,517	0	0	1,265	567,912	460,229	510,286	-9.8%
620 School-Sponsored Athletics	11.	2,001,759	402,482	244,545	164,740	82,329	3,147,707	2,895,854	3,420,303	-15.3%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	115,355	31,901	0	0	325	146,060	147,581	103,820	42.2%
Regular Education Subsection Subtotal (lines 1-13)	14.	100,592,857	44,082,312	20,361,245	7,998,501	677,653	187,190,855	173,712,567	163,112,387	6.5%
200 and 300 Special Education										
1000 Instruction	15.	24,240,375	8,656,788	2,669,423	13,623	26,250	42,162,069	35,606,458	32,731,288	8.8%
2000 Support Services										
2100 Students	16.	10,748,892	3,182,346	4,259,802	56,174	2,726	21,686,101	18,249,939	17,506,582	4.2%
2200 Instructional Staff	17.	1,822,942	616,220	21,482	4,459	1,305	2,713,818	2,466,409	3,102,143	-20.5%
2300 General Administration	18.	0	0	50,433	0	70,490	185,000	120,923	94,493	28.0%
2400 School Administration	19.	259,187	76,819	11	53	0	462,841	336,070	408,981	-17.8%
2500 Central Services	20.	0	0	35,017	0	82,698	112,620	117,715	73,860	59.4%
2600 Operation & Maintenance of Plant	21.	0	0	3,240	4,784	0	5,000	8,024	130	6072.5%
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	--
Subtotal (lines 15-23)	24.	37,071,396	12,532,172	7,039,409	79,094	183,469	67,327,449	56,905,539	53,917,477	5.5%
400 Pupil Transportation	25.	5,044,342	2,228,887	468,109	1,325,175	975	11,148,204	9,067,488	7,887,485	15.0%
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.	1,101,555	317,938	0	0	0	1,412,250	1,419,493	1,461,644	-2.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	143,810,149	59,161,309	27,868,763	9,402,770	862,096	267,078,758	241,105,087	226,378,993	6.5%

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		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	3,745,679										
Interest Income and Other Revenue:	2.	20,821										
Total Revenues (lines 1 and 2)	3.	3,766,500										
Expenditures												
100 Regular Education												
1000 Instruction	4.		2,137,659	505,736				3,633,492	2,643,395	2,682,822	-1.5%	
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)	7.		2,137,659	505,736				3,633,492	2,643,395	2,682,822	-1.5%	
200 and 300 Special Education												
1000 Instruction	8.		552,093	124,024				1,053,811	676,118	671,835	0.6%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		552,093	124,024				1,053,811	676,118	671,835	0.6%	
Other Programs (Specify) Program 55C												
1000 Instruction	12.		35,516	8,767				53,428	44,282	46,631	-5.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		35,516	8,767				53,428	44,282	46,631	-5.0%	
Total Classroom Site Fund 011 - Base Salary	17.	1,304,242	3,766,500	2,725,268	638,527		0	4,740,731	3,363,795	3,401,288	-1.1%	1,706,947
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	7,491,359										
Interest Income and Other Revenue:	19.	41,642										
Total Revenues (lines 18 and 19)	20.	7,533,001										
Expenditures												
100 Regular Education												
1000 Instruction	21.		3,991,126	815,253				9,255,900	4,806,379	5,008,713	-4.0%	
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	23.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 21-23)	24.		3,991,126	815,253				9,255,900	4,806,379	5,008,713	-4.0%	
200 and 300 Special Education												
1000 Instruction	25.		1,048,298	212,346				1,754,605	1,260,645	1,291,156	-2.4%	
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28.		1,048,298	212,346				1,754,605	1,260,645	1,291,156	-2.4%	
Other Programs (Specify) Program 55C												
1000 Instruction	29.		69,714	14,219				157,765	83,934	93,739	-10.5%	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		69,714	14,219				157,765	83,934	93,739	-10.5%	
Total Classroom Site Fund 012 - Performance Pay	34.	4,078,871	7,533,001	5,109,138	1,041,819		0	11,168,270	6,150,957	6,393,608	-3.8%	5,460,915
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	7,491,359										
Interest Income and Other Revenue:	36.	41,642										
Total Revenues (lines 35 and 36)	37.	7,533,001										
Expenditures												
100 Regular Education												
1000 Instruction	38.		4,283,536	1,012,148	0	0		7,094,806	5,295,683	5,367,415	-1.3%	
2100 Support Services - Students	39.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	40.		0	0				0	0	0	0.0%	
2310 Support Services - Governing Board	41.		0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		4,283,536	1,012,148	0	0		7,094,806	5,295,683	5,367,415	-1.3%	
200 and 300 Special Education												
1000 Instruction	43.		1,094,743	247,449	0	0		2,171,601	1,342,192	1,338,725	0.3%	
2100 Support Services - Students	44.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		0	0				0	0	0	0.0%	
2310 Support Services - Governing Board	46.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		1,094,743	247,449	0	0		2,171,601	1,342,192	1,338,725	0.3%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) Program 55C												
1000 Instruction	49.		71,032	17,534	0	0		111,642	88,566	93,261	-5.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0				0	0	0	0.0%	
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.		71,032	17,534	0	0		111,642	88,566	93,261	-5.0%	
Total Classroom Site Fund 013 - Other	54.	2,473,061	7,533,001	5,449,310	1,277,131	0	0	9,378,049	6,726,441	6,799,401	-1.1%	3,279,621
Total Classroom Site Funds (lines 17, 34, and 54)	55.	7,856,174	18,832,503	13,283,716	2,957,476	0	0	25,287,050	16,241,193	16,594,297	-2.1%	10,447,484

(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	
Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	379	7,131,525	1,331,568			0	16,219,247	8,463,472	4,527,229	86.9%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	2,344	165,411			2,047	421,903	169,801	209,132	-18.8%
2300, 2400, 2500, 2900 Administration	0		1,015,633		0	2,190	1,693,263	1,017,823	1,165,301	-12.7%
2600 Operation & Maintenance of Plant	0		597,481			0	1,106,053	597,481	526,300	13.5%
2700 Student Transportation	0		52,477			0	304,000	52,477	75,167	-30.2%
3000 Operation of Noninstructional Services	0					0	0	0	17,804	-100.0%
4000 Facilities Acquisition and Construction	0		48,254			1,494,067	1,502,025	1,542,320	495,179	211.5%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	379	7,133,869	3,210,824	0	0	1,498,304	21,246,491	11,843,375	7,016,112	68.8%

(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	21,246,491	11,843,375	15,651,524	5,361,790	0	0	634,000	0
6150 Classified Salaries	0	0	47,250	45,460	0	0	0	0
6200 Employee Benefits	0	0	16,800	14,470	0	0	0	0
6450 Construction Services	1,452,025	1,488,666	12,970,635	5,294,363	0	0	634,000	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	2,132,900	1,114,936	0	0	0	0	0	0
673X Vehicles	19,000	16,908	2,488,766	0	0	0	0	0
673X Technology-Related Hardware and Software	9,979,112	2,078,980	128,073	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	13,583,037	4,699,490	15,651,524	5,354,293	0	0	634,000	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	1,452,025	1,488,666	12,970,635	5,294,363			634,000	0
New Construction	0	0	0	0	0	0	0	0
Other	12,131,012	3,210,824	2,680,889	59,930	0	0	0	0
Total (lines 13-15)	13,583,037	4,699,490	15,651,524	5,354,293	0	0	634,000	0

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, 2021	
Land and Improvements	\$161,598,513
Buildings and Improvements	\$561,343,368
Furniture, Equipment, Vehicles, and Technology	\$57,449,024
Construction in Progress	\$1,942,391
Total	\$782,333,296

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
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (645)	6,194,803	(198,419)	7,442,657	5,996,384	(645)
140-150 ESEA Title II - Prof. Development and Technology	2. 0	530,329	(17,339)	916,976	512,990	(0)
160 ESEA Title IV - 21st Century Schools	3. 0	323,561	(10,579)	445,500	312,983	0
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. 2,369	247,230	(8,035)	313,425	239,194	2,369
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. 0	6,463,640	(209,238)	7,462,891	6,199,410	54,992
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. 0	461,969	(14,923)	536,176	447,046	0
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 4,626,569	1,270,053	0	2,100,000	1,768,213	4,128,409
374 E-Rate	15. 544,762	475,980	0	995,548	331,474	689,268
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. (4,488,182)	24,408,938	(317,738)	30,564,501	19,567,569	35,449
Total Federal Project Funds (lines 1-17)	18. 684,873	40,376,503	(776,271)	50,777,674	35,375,263	4,909,842
Total COVID-19 Federal Relief Funds included in line 17 above	19. (4,498,710)	22,970,311	(315,021)	29,021,110	18,123,452	33,128
STATE PROJECTS						
400 Vocational Education	20. 0	625,675	0	669,831	625,675	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	0	0	0	0	0
456 College Credit Exam Incentives	27. 71,409	57,897	0	160,000	42,814	86,492
457 Results-based Funding	28. 1,645,139	1,234,532	0	2,682,321	865,202	2,014,469
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. 53	1,460,820	(6,994)	1,017,965	1,453,827	52
Total State Project Funds (lines 20-30)	31. 1,716,601	3,378,924	(6,994)	4,530,117	2,987,518	2,101,013
Total Federal and State Projects (lines 18 and 31)	32. 2,401,474	43,755,427	(783,265)	55,307,791	38,362,781	7,010,855

(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	
OTHER FUNDS								
020 Instructional Improvement	1.	1,870,562	1,574,056		1,700,000	826,524	2,618,095	1.
050 County, City, and Town Grants	2.	354,017	364,450	0	482,000	161,201	557,266	2.
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	1,206,747	312,534	0	1,449,500	0	1,519,281	5.
515 Civic Center	6.	1,955,089	194,477	0	1,715,000	140,153	2,009,413	6.
520 Community School	7.	2,294,905	1,670,482	0	3,383,000	2,021,952	1,943,435	7.
525 Auxiliary Operations	8.	2,630,039	1,238,955	0	2,313,000	1,042,025	2,826,969	8.
526 Extracurricular Activities Fees Tax Credit	9.	3,201,951	847,715	0	3,548,700	439,277	3,610,390	9.
530 Gifts and Donations	10.	1,382,287	632,742	0	1,686,100	258,678	1,756,351	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	92,900	0	0	100,000	0	92,900	11.
540 Fingerprint	12.	79,153	33,928	0	47,800	41,460	71,621	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	742,312	0	13,875	1,121,100	6,783	749,404	14.
555 Textbooks	15.	107,456	25,341	0	107,900	17,714	115,083	15.
565 Litigation Recovery	16.	113,928	380,087	0	115,000	549	493,466	16.
570 Indirect Costs	17.	3,801,685	2,271	2,339,919	2,851,900	177,653	5,966,223	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	31,310	98	0	31,000	18,432	12,976	22.
596 Career Technical Education	23.	1,697,840	2,439,013	0	2,877,500	2,156,365	1,980,488	23.
597 Arizona Industry Credentials Incentive	24.	0	54,250	0	143,500	54,250	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.
650 Gifts and Donations—Capital	26.	2,051,994	495,596	0	2,721,000	53,522	2,494,069	26.
660 Condemnation	27.	0	0	0	0	0	0	27.
665 Energy and Water Savings	28.	0	20,730	1,215,000	1,215,000	1,215,000	20,730	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.
691 Building Renewal Grant	30.	0	68,627	(38,437)	260,900	258,150	(227,960)	30.
695 New School Facilities	31.	0	0	0	0	0	0	31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.
850 Student Activities	33.	1,422,604	549,504	0	1,453,000	590,332	1,381,776	33.
Other Funds 645 and 745 TANS	34.	3,183,950	150,517	(3,334,467)	0	0	0	34.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.	0	0	0	0	0	0	1.
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
980 Warehouse	4.	1,869,418	0	0	0	13,204	1,856,213	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	850,000	765,128	1.
Class Size Reduction	0	0	2.
Dropout Prevention Programs	0	0	3.
Instructional Improvement Programs	850,000	61,396	4.
Total Expenditures (lines 1-4)	1,700,000	826,524	5.
Total Expenditures from accounting data		826,524	6.

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

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL	
Expenditures			
Teacher instructional costs and professional development		0	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		54,250	4.
Career exploration		0	5.
Total Expenditures (lines 1-5)	143,500	54,250	6.
Total Expenditures from accounting data		54,250	7.

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$207,770,000	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	(22,645,000)	3.
4. Bonds Outstanding, June 30, 2021	\$185,125,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$15,000,000	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$2,043,501,690	Tax Rate	3.7467
b. Secondary	\$2,043,501,690	Tax Rate	2.9168
2. Number of Schools			43
3. Actual Days in Session			180
4. Area of School District (Square Miles)			151

(Report this WHETHER OR NOT district changed boundaries in FY 2021)

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)	\$174,015,952
2. Classroom Supplies (Function 1000, Object Code 6600)	\$9,839,671
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$31,068,580
4. Support Services—Students (Function 2100)	\$31,128,703
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$64,356,452
6. Total Current Expenditures	\$310,409,357
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$26,689,839
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$283,719,519

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

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) \$48,914

G. Cash and Investments held at June 30, 2021

1. Sinking funds	\$31,200,000
2. Bond funds	\$10,315,234
3. Other funds, except for any employee retirement funds	\$75,152,529

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

1. Average salary of all teachers employed in FY 2021	\$55,131
2. Average salary of all teachers employed in FY 2020	\$52,511
3. Increase in average teacher salary from prior year	\$2,620
4. Percentage increase	5.0%

Comments on Average Salary Calculation (Optional):
 Average includes base salary, Classroom Site fund and Instructional Improvement fund for employees coded to function 1000 and object code 6112.

5. Average salary of all teachers employed in FY 2018	\$45,556
6. Total percentage increase in average teacher salary since FY 2018	21.0%

Check this box if your district has no teachers (transporting districts and some CTEDs).

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

	GRADE													TOTAL
	K	1	2	3	4	5	6	7	8	9	10	11	12	
1. Quantitative Reasoning	8	22	60	80	71	74	76	101	106	113	130	109	74	1,024
2. Verbal Reasoning	2	7	16	34	35	41	56	79	76	69	91	99	64	669
3. Nonverbal Reasoning	1	9	10	39	54	53	64	86	99	114	143	101	74	847
4. Total Duplicated Enrollment (lines 1-3)	11	38	86	153	160	168	196	266	281	296	364	309	212	2,540

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	56,256,313	48,051,682
2. Gifted Education	1,937,975	1,119,958
3. Remedial Education	0	0
4. ELL Incremental Costs	2,069,683	945,134
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	1,590,915	1,493,186
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	5,472,563	5,295,578
9. Total (lines 1-8)	67,327,449	56,905,539
10. IEP required pupil transportation costs coded within Program 400		1,487,877

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 675,392
9-12	\$ 444,566
Total	\$ 1,119,958

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	43,000
2. Federal Audit Expenditures - All Funds	6330	7,500

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
53,179	0		53,179
0	0		0
600	0		600
53,779	0	0	53,779

(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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	117,317,393	44,525,403	12,377,449	9,891,969	9,271,367	242,318				6,084	0	193,631,983
2000 Support Services												
2100 Students	19,633,142	6,303,838	4,674,021	381,910	155,780	49,435				127,620	0	31,325,746
2200 Instructional Staff	9,026,689	2,837,217	783,978	186,258	181,764	76,015				0	0	13,091,921
2300 General Administration	1,414,296	2,962,194	2,513,386	8,963	32,197	34,818	70,490			1,478	0	7,037,822
2400 School Administration	11,067,245	3,598,079	25,872	144,097	146,869	47,264				0	0	15,029,426
2500, 2900 Central Services, Other	4,484,281	2,009,681	1,972,995	249,319	982,524	41,390		397,708		75,575	0	10,213,475
2600 Operation and Maintenance of Plant	6,924,346	2,610,659	12,228,805	7,875,818	1,808,663	23,075				9,609	0	31,480,975
2700 Student Transportation	5,243,062	2,274,302	470,831	1,328,842	54,854	975				0		9,372,868
3000 Operation of Noninstructional Services												
3100 Food Service Operations	4,272,239	1,537,546	2,924	6,415,133	86,125	49,500				0	0	12,363,467
3200 Enterprise Operations	250,887	75,578	3,651	25,540	16,190	10,000				1,289	0	383,135
3300 Community Services Operations											1,056,719	1,056,719
3400 Bookstore Operations	307,496	112,561	0	1,591	400	0				0	0	422,048
Total (lines 1-12)	179,941,077	68,847,059	35,053,911	26,509,441	12,736,733	574,791	70,490	397,708		221,656	1,056,719	325,409,585
From Federal Funds	18,172,988	5,493,523	6,463,097	8,774,091	8,608,049	70,247	0	0		4,650	151,404	47,738,049
From State and Local Sources	161,768,089	63,353,537	28,590,814	17,735,350	4,128,684	504,544	70,490	397,708		217,006	905,315	277,671,536
4000 Facilities Acquisition and Construction	45,460	14,470	7,317,732	0	53,103	0				0	0	7,430,765
5000 Debt Service								21,878,330	9,217,064		0	31,095,394

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)	84,829,853	37,366	1,902,184	2,054,271	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	15,011,560	0	1,682,560	92,135	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	6,606,153	0	26,319	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,166,688	0	0	0	4.
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	1,377,456	0	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	5,449,976	6.
7. Number of FTE-Certified Teachers	1,863	7.
8. Number of FTE-Contract Teachers	37	8.

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

1. 6410-6411 Utility Services	1,917,163	1.
2. 6620-6629 Energy	5,536,607	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	343,684	1.
2. ESEA Title IV - 21st Century Community Learning Centers	323,561	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

Improvement of Instruction and Library/Media Services functions detail are optional until fiscal year 2022.

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	13,986	1,043,059	1,057,044	3.
4. Total (lines 1-3)	13,986	1,043,059	1,057,044	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	53,103	3.
4. Total (lines 1-3)	53,103	4.
5. 6450 Construction	7,232,287	5.

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

1. 6340 Technical Services	265,429	1.
2. 6432 Technology-Related Repairs and Maintenance	1,180,282	2.
3. 6443 Rental of Computers and Related Equipment	2,200	3.
4. 6531 Telecommunications	575,090	4.
5. 6650 Supplies-Technology-Related	342,870	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	7,887,649	6.
7. Subtotal (Lines 1-6)	10,253,520	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,379,623	8.

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

1. 2210 Improvement of Instruction	3,691,715	1.
2. 2220 Library/Media Services	1,845,341	2.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070211000

I certify that the Annual Financial Report of Peoria Unified School District, Maricopa County, for fiscal year 2021 was approved by the Governing Board on (pending approval) October 14, 2021, and that the complete Annual Financial Report may be reviewed by contacting Michelle Myers at the District Office, telephone 623-486-6033, during normal business hours.

Avg. Daily Membership	2020	2021
Attending	35,964.485	34,193.639
2021 Tax Rates:	Primary	Secondary
	3.7467	2.9168

David Sandoval

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				187,190,855	173,712,567	
Special Education				67,327,449	56,905,539	
Pupil Transportation				11,148,204	9,067,488	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,412,250	1,419,493	
Maintenance and Operation Total	26,101,569	238,545,453	2,082,250	267,078,758	241,105,087	25,624,185
Classroom Site Funds	7,856,174	18,832,503		25,287,050	16,241,193	10,447,484
Instructional Improvement	1,870,562	1,574,056		1,700,000	826,524	2,618,095
Unrestricted Capital Outlay	9,467,177	18,588,216	0	21,246,491	11,843,375	16,212,018
Adjacent Ways	621,462	6,029	0	634,000	0	627,491
Bond Building	15,651,525	25,500	0	15,651,524	5,361,790	10,315,235
Other Capital Funds	0	20,730	1,215,000	1,215,000	1,215,000	20,730
New School Facilities	0	0		0	0	0
Federal Projects	684,873	40,376,503	(776,271)	50,777,674	35,375,263	4,909,842
State Projects	1,716,601	3,378,924	(6,994)	4,530,117	2,987,518	2,101,013
County, City, and Town Grants	354,017	364,450	0	482,000	161,201	557,266
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,206,747	312,534	0	1,449,500	0	1,519,281
Food Service	1,990,273	16,894,613	(1,556,654)	14,938,000	12,246,389	5,081,843
Civic Center	1,955,089	194,477	0	1,715,000	140,153	2,009,413
Community School	2,294,905	1,670,482	0	3,383,000	2,021,952	1,943,435
Auxiliary Operations	2,630,039	1,238,955	0	2,313,000	1,042,025	2,826,969
Extracurricular Activities Fees	3,201,951	847,715	0	3,548,700	439,277	3,610,390
Gifts and Donations	3,434,281	1,128,338	0	4,407,100	312,199	4,250,419
Career & Tech. Ed. & Voc. Ed. Projects	92,900	0	0	100,000	0	92,900
Fingerprint	79,153	33,928	0	47,800	41,460	71,621
School Opening	0	0	0	0	0	0
Insurance Proceeds	742,312	0	13,875	1,121,100	6,783	749,404
Textbooks	107,456	25,341	0	107,900	17,714	115,083
Litigation Recovery	113,928	380,087	0	115,000	549	493,466
Indirect Costs	3,801,685	2,271	2,339,919	2,851,900	177,653	5,966,223
Unemployment Insurance	0	0	0	0	0	0
Teacherae	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	31,310	98	0	31,000	18,432	12,976
Career Technical Education	1,697,840	2,439,013	0	2,877,500	2,156,365	1,980,488
Arizona Industry Credentials Incentive	0	54,250	0	143,500	54,250	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	26,631,267	31,093,994	0	31,200,000	29,885,769	27,839,492
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	68,627	(38,437)	260,900	258,150	(227,960)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	1,422,604	549,504		1,453,000	590,332	1,381,776
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	5,053,367	150,517	(3,334,467)	0	13,204	1,856,213

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 Revenue:	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 Revenue:	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.