



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 9, 2020 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Kristine Morris
Superintendent (Typed Name)

Susan O'Rielly
District Contact Employee

Business Manager Signature

Susan O'Rielly
Business Manager (Typed Name)

623-478-5008
Telephone Number

sorielly@uesd.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>11,061,772</u>
2. Classroom Site Funds (from page 3, line 55)	\$	<u>803,395</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>323,830</u>

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) PRIOR YEAR REFUND

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
1,121,711	293,371	935,813	3,684,888	841,543
2,104,756	(8)	0		1,050,057
0				
66,246	0	0		29,268
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
14,976	(605)	18,046	0	73,455
2,526	0	0	0	1
2,188,504	(613)	18,046	0	1,152,781
0	0			
785,784	47,821			
0	0			
0	0			
785,784	47,821			
75,212	0			
8,112,621	540,683			
274,493	0			
0	0			0
8,462,326	540,683			0
0				
0				
0				
0				
0				0
0				0
11,436,614	587,891	18,046	0	1,152,781
			0	0
0	0	0	0	0
0	0	0	0	0
12,558,325	881,262	953,859	3,684,888	1,994,324
11,061,772	323,830	0	886,340	1,875,225
0	0	0	0	0
11,061,772	323,830	0	886,340	1,875,225
1,496,553	557,432	9,200,000	2,798,548	119,099

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 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 \$0 at 6/30/20.
- (4) Debt Service Fund, interest expenditures amount: \$0

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	2,854,343	1,004,550	79,753	64,675	9	4,335,815	4,003,330	4,017,446	-0.4%
2000 Support Services										
2100 Students	2.	213,272	86,664	31,723	3,519	0	359,022	335,178	210,213	59.4%
2200 Instructional Staff	3.	224,009	87,685	3,824	2,476	2,651	326,272	320,645	302,060	6.2%
2300 General Administration	4.	170,912	65,597	48,515	2,164	9,834	312,528	297,022	284,496	4.4%
2400 School Administration	5.	556,820	171,113	0	1,625	1,025	737,959	730,583	678,974	7.6%
2500 Central Services	6.	434,323	143,316	118,320	23,413	5,420	791,992	724,792	686,049	5.6%
2600 Operation & Maintenance of Plant	7.	319,027	129,891	690,020	311,995	0	1,656,588	1,450,933	1,385,434	4.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	35,328	0	0	0	0	45,000	35,328	35,507	-0.5%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	11,389	2,309	0	3,722	400	18,860	17,820	11,782	51.2%
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 Subsection Subtotal (lines 1-13)	14.	4,819,423	1,691,125	972,155	413,589	19,339	8,584,036	7,915,631	7,611,961	4.0%
200 and 300 Special Education										
1000 Instruction	15.	1,155,525	420,383	166,780	62	0	2,072,328	1,742,750	1,864,802	-6.5%
2000 Support Services										
2100 Students	16.	322,566	80,516	248,213	0	800	728,270	652,095	699,362	-6.8%
2200 Instructional Staff	17.	152,475	48,304	1,903	860	0	219,587	203,542	190,097	7.1%
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	909	0	0	0	909	1,010	-10.0%
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.	1,630,566	549,203	417,805	922	800	3,020,185	2,599,296	2,755,271	-5.7%
400 Pupil Transportation	25.	265,418	108,218	37,545	39,011	0	493,656	450,192	412,242	9.2%
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	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	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.	51,720	17,849	0	27,084	0	111,958	96,653	96,227	0.4%
Total Expenditures (lines 14, 24-26, 29-31)	32.	6,767,127	2,366,395	1,427,505	480,606	20,139	12,209,835	11,061,772	10,875,701	1.7%

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.	177,131										
Interest Income and Other Revenues	2.	6,670										
Total Revenues (lines 1 and 2)	3.	183,801										
Expenditures												
100 Regular Education												
1000 Instruction	4.		64,121	13,093				310,627	77,214	74,132	4.2%	
2100 Support Services - Students	5.		0	0				5,700	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		2,000	404				5,700	2,404	2,398	0.3%	
Program 100 Subtotal (lines 4-6)	7.		66,121	13,497				322,027	79,618	76,530	4.0%	
200 and 300 Special Education												
1000 Instruction	8.		18,237	3,695				173,158	21,932	28,795	-23.8%	
2100 Support Services - Students	9.		0	0				12,500	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		1,000	201				12,500	1,201	1,198	0.3%	
Program 200 and 300 Subtotal (lines 8-10)	11.		19,237	3,896				198,158	23,133	29,993	-22.9%	
na												
1000 Instruction	12.		0	(1)				0	(1)	0	--	
2100 Support Services - Students	13.		0	0				2,500	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				2,500	0	0	0.0%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		0	(1)				5,000	(1)	0	--	
Total Classroom Site Fund 011 - Base Salary	17.	301,005	183,801	85,358	17,392		0	525,185	102,750	106,523	-3.5%	382,056
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	354,262										
Interest Income and Other Revenues	19.	15,435										
Total Revenues (lines 18 and 19)	20.	369,697										
Expenditures												
100 Regular Education												
1000 Instruction	21.		182,100	36,630				1,050,000	218,730	141,354	54.7%	
2100 Support Services - Students	22.		0	0				35,000	0	0	0.0%	
2200 Support Services - Instructional Staff	23.		6,044	1,227				35,000	7,271	4,554	59.7%	
Program 100 Subtotal (lines 21-23)	24.		188,144	37,857				1,120,000	226,001	145,908	54.9%	
200 and 300 Special Education												
1000 Instruction	25.		61,050	12,390				250,633	73,440	57,358	28.0%	
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	27.		2,778	564				0	3,342	2,212	51.1%	
Program 200 and 300 Subtotal (lines 25-27)	28.		63,828	12,954				250,633	76,782	59,570	28.9%	
Other Programs (Specify)												
1000 Instruction	29.		0	0				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	(1)	--	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		0	0				0	0	(1)	--	
Total Classroom Site Fund 012 - Performance Pay	34.	739,308	369,697	251,972	50,811		0	1,370,633	302,783	205,477	47.4%	806,222
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	354,262										
Interest Income and Other Revenues	36.	12,447										
Total Revenues (lines 35 and 36)	37.	366,709										
Expenditures												
100 Regular Education												
1000 Instruction	38.		106,469	20,869	147,360	1,425		472,545	276,123	292,225	-5.5%	
2100 Support Services - Students	39.		11,891	5,256	0	0		90,000	17,147	0	--	
2200 Support Services - Instructional Staff	40.		39,452	8,049	11,541	2,525		337,000	61,567	140,323	-56.1%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		157,812	34,174	158,901	3,950		899,545	354,837	432,548	-18.0%	
200 and 300 Special Education												
1000 Instruction	43.		28,566	5,923	0	0		108,600	34,489	32,259	6.9%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		6,727	1,358	400	51		3,000	8,536	7,622	12.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		35,293	7,281	400	51		111,600	43,025	39,881	7.9%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	49.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49-52)	53.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	54.	739,654	366,709	193,105	41,455	159,301	4,001	1,011,145	397,862	472,429	-15.8%	708,501
Total Classroom Site Funds (lines 17, 34, and 54)	55.	1,779,967	920,207	530,435	109,658	159,301	-4,001	2,906,963	803,395	784,429	2.4%	1,896,779

(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)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	24,897	183,052	11,283			0	565,465	219,232	59,526	268.3%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	1,473			0	35,000	1,473	7,762	-81.0%
2300, 2400, 2500, 2900 Administration	4.	0		91,282		0	0	40,000	91,282	56,270	62.2%
2600 Operation & Maintenance of Plant	5.	5,072		978			0	38,000	6,050	9,246	-34.6%
2700 Student Transportation	6.	0		1,714			0	15,000	1,714	514	233.5%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			4,079	140,000	4,079	0	--
5000 Debt Service	9.				0	0		0	0	11,579	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	29,969	183,052	106,730	0	0	4,079	833,465	323,830	144,897	123.5%

(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.	833,465	323,831	3,449,609	886,340	0	0	900,000	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	0	4,079	2,900,000	108,777	0	0	900,000	0
6710 Land and Improvements	5.	0	0	300,000	450,885	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	120,000	25,574	300,000	143,954	0	0	0	0
673X Vehicles	8.	0	0	0	29,208	0	0	0	0
673X Technology-Related Hardware and Software	9.	10,000	81,157	50,000	153,517	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.	130,000	110,810	3,550,000	886,341	0	0	900,000	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	4,079	3,000,000	559,662			0	0
New Construction	14.	0	0		0	0	0	900,000	0
Other	15.	130,000	106,731	550,000	326,679	0	0	0	0
Total (lines 13-15)	16.	130,000	110,810	3,550,000	886,341	0	0	900,000	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, 2020	
Land and Improvements	\$3,745,824
Buildings and Improvements	\$26,782,806
Furniture, Equipment, Vehicles, and Technology	\$3,483,870
Construction in Progress	\$73,308
Total	\$34,085,808

FEDERAL AND STATE PROJECTS

	BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
	FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
	ACTUAL	ACTUAL	INCLUDING TRANSFERS (1)			ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (162,068)	602,716	(17,434)	642,460	505,527	(82,313)
140-150 ESEA Title II - Prof. Development and Technology	2. 3,834	82,223	(2,591)	122,648	77,980	5,486
160 ESEA Title IV - 21st Century Schools	3. (3,889)	125,116	(3,987)	162,000	126,384	(9,144)
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. (19,840)	63,071	(1,501)	56,806	41,772	(42)
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. (2,406)	174,330	(9,372)	306,656	260,742	(98,190)
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	0	0	0	0	0
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 8,106	20	0	5,000	0	8,126
374 E-Rate	15. 120,590	141,167	0	300,000	99,570	162,187
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. 0	0	0	0	0	0
Total Federal Project Funds (lines 1-17)	18. (55,673)	1,188,643	(34,885)	1,595,570	1,111,975	(13,890)
Total COVID-19 Federal Relief Funds included in line 17 above	19.	0	0		0	0
STATE PROJECTS						
400 Vocational Education	20. 0	0	0	0	0	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	1,980	0	0	1,980	0
456 College Credit Exam Incentives	27. 0	0	0	0	0	0
457 Results-based Funding	28. 0	0	0	0	0	0
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. 0	56,828	0	0	56,828	0
Total State Project Funds (lines 20-30)	31. 0	58,808	0	0	58,808	0
Total Federal and State Projects (lines 18 and 31)	32. (55,673)	1,247,451	(34,885)	1,595,570	1,170,783	(13,890)

(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.

	1.	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	360,362	123,442		350,000	133,437	350,367	1.
050 County, City, and Town Grants	2.	8,019	154	0	8,000	0	8,173	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.	40,698	62,501	115	102,600	0	103,314	5.
515 Civic Center	6.	611	183	0	500	0	794	6.
520 Community School	7.	0	0	0	0	0	0	7.
525 Auxiliary Operations	8.	10,122	17,371	0	30,000	17,806	9,687	8.
526 Extracurricular Activities Fees Tax Credit	9.	57,420	11,753	0	70,000	6,627	62,546	9.
530 Gifts and Donations-	10.	36,392	3,881	0	40,000	7,960	32,313	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	11,834	230	0	40,000	3,022	9,042	14.
555 Textbooks	15.	5,861	114	0	7,000	0	5,975	15.
565 Litigation Recovery	16.	5	0	0	0	0	5	16.
570 Indirect Costs	17.	307,562	5,221	198,275	200,000	102,745	408,313	17.
575 Unemployment Insurance	18.	172,577	3,307	0	50,000	8,145	167,739	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	47,456	2,826	0	30,000	0	50,282	20.
590 Grants and Gifts to Teachers	21.	1,704	518	0	2,000	1,352	870	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	0	0	0	0	0	0	23.
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0	24.
650 Gifts and Donations-Capital	25.	0	0	0	0	0	0	25.
660 Condemnation	26.	0	0	0	0	0	0	26.
665 Energy and Water Savings	27.	2,969	58	0	2,800	0	3,027	27.
686 Emergency Deficiencies Correction	28.	1	0	0	0	0	1	28.
691 Building Renewal Grant	29.	0	25,966	0	0	0	25,966	29.
695 New School Facilities	30.	0	0	0	0	0	0	30.
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0	31.
850 Student Activities	32.	11,828	849	0	20,000	950	11,727	32.
Other	33.	0	0	0	0	0	0	33.
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.
9__	4.	0	0	0	0	0	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	200,000	602
Class Size Reduction	0	0
Dropout Prevention Programs	100,000	1,400
Instructional Improvement Programs	50,000	131,435
Total Expenditures (lines 1-4)	350,000	133,437
Total Expenditures from accounting data		133,437

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	\$8,720,000	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	(820,000)	3.
4. Bonds Outstanding, June 30, 2020	\$7,900,000	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	\$68,300,801	Tax Rate	2.1730
b. Secondary	\$68,300,801	Tax Rate	2.9419
2. Number of Schools			3
3. Actual Days in Session			180
4. Area of School District (Square Miles)			34

(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)	\$6,183,410
2. Classroom Supplies (Function 1000, Object Code 6600)	\$319,967
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,847,655
4. Support Services—Students (Function 2100)	\$1,120,286
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$3,192,820
6. Total Current Expenditures	\$12,664,138
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,111,975
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$11,552,163

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)

\$0

G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$0
2. Bond funds	\$0
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	\$46,512
2. Average salary of all teachers employed in FY 2019	\$43,469
3. Increase in average teacher salary from prior year	\$3,043
4. Percentage increase	7.0%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$40,504
6. Total percentage increase in average teacher salary since FY 2018	14.8%

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

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

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

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	2,191,218	1,876,436
2. Gifted Education	2,000	0
3. Remedial Education	0	0
4. ELL Incremental Costs	826,967	722,860
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	3,020,185	2,599,296
10. IEP required pupil transportation costs coded within Program 400		337,018

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 0
9-12	\$ 0
Total	\$ 0

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 30,000	24,857
2. Federal Audit Expenditures - All Funds	6330 3,000	2,233

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

Actual Expenditures made in FY 2020 \$ 23,519

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
141,954	0		141,954
0	0		0
0	0		0
141,954	0	0	141,954

(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	1.	4,698,806	1,596,082	675,864	319,967	300,620	409				0	0	7,591,748	1.
2000 Support Services														
2100 Students	2.	613,572	195,362	281,866	28,685	1,615	800				0	0	1,121,900	2.
2200 Instructional Staff	3.	709,965	230,135	171,949	64,632	17,800	2,776				0	0	1,197,257	3.
2300 General Administration	4.	170,912	65,597	49,415	2,686	4,312	4,834	5,000			0	0	302,756	4.
2400 School Administration	5.	556,820	171,113	1,800	2,563	4,831	1,025				0	0	738,152	5.
2500, 2900 Central Services, Other	6.	483,905	160,702	139,389	26,473	96,979	6,320			0	0	0	913,768	6.
2600 Operation and Maintenance of Plant	7.	319,027	129,892	791,114	312,111	15,817	0				0	0	1,567,961	7.
2700 Student Transportation	8.	267,065	108,603	42,945	38,895	30,922	0				0	0	488,430	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	420,315	138,284	18,337	602,414	43,243	746				0	0	1,223,339	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											455	455	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
Total (lines 1-12)	13.	8,240,387	2,795,770	2,172,679	1,398,426	516,139	16,910	5,000		0	0	455	15,145,766	13.
From Federal Funds	14.	463,907	150,535	382,418	95,635	18,901	125	0		0	0	455	1,111,976	14.
From State and Local Sources	15.	7,776,480	2,645,235	1,790,261	1,302,791	497,238	16,785	5,000		0	0	0	14,033,790	15.
4000 Facilities Acquisition and Construction	16.	0	0	112,856	0	450,885	0				0	0	563,741	16.
5000 Debt Service	17.								1,460,000	414,325		0	1,874,325	17.

Total certified teachers and substitutes salaries do not agree with your accounting records. Please verify the amounts.

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)	3,025,658	93,790	5,269	75,338
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	454,939	17,075	20,600	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	563,294	6,110	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	9,200	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	16,851
7. Number of FTE-Certified Teachers	72
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	128,956
2. 6620-6629 Energy	223,442

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	455	455
4. Total (lines 1-3)	0	455	455

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

1. 6710 Land and Improvements	450,885
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	450,885
5. 6450 Construction	112,856

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	174,370
5. 6650 Supplies-Technology-Related	125
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	238,500
7. Subtotal (Lines 1-6)	412,995
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	21,997

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070462000

I certify that the Annual Financial Report of Union Elementary School District, Maricopa County, for fiscal year 2020 was approved by the Governing Board on October 8, 2020, and that the complete Annual Financial Report may be reviewed by contacting Susan O'Rielly at the District Office, telephone 623 478 5008, during normal business hours.

Avg. Daily Membership	2019	2020
Attending	1,769,500	1,772,114
2020 Tax Rates:	Primary	Secondary
	2.1730	2.9419

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				8,584,036	7,915,631	
Special Education				3,020,185	2,599,296	
Pupil Transportation				493,656	450,192	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				111,958	96,653	
Maintenance and Operation Total	1,121,711	11,436,614	0	12,209,835	11,061,772	1,496,553
Classroom Site Funds	1,779,967	920,207		2,906,963	803,395	1,896,779
Instructional Improvement	360,362	123,442		350,000	133,437	350,367
Unrestricted Capital Outlay	293,371	587,891	0	833,465	323,830	557,432
Adjacent Ways	935,813	18,046	0	900,000	0	953,859
Bond Building	3,684,888	0	0	0	886,340	2,798,548
Other Capital Funds	2,969	58	0	2,800	0	3,027
New School Facilities	0	0		0	0	0
Federal Projects	(55,673)	1,188,643	(34,885)	1,595,570	1,111,975	(13,890)
State Projects	0	58,808	0	0	58,808	0
County, City, and Town Grants	8,019	154	0	8,000	0	8,173
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	40,698	62,501	115	102,600	0	103,314
Food Service	#VALUE!	0	0	0	0	#VALUE!
Civic Center	611	183	0	500	0	794
Community School	0	0	0	0	0	0
Auxiliary Operations	10,122	17,371	0	30,000	17,806	9,687
Extracurricular Activities Fees	57,420	11,753	0	70,000	6,627	62,546
Gifts and Donations	36,392	3,881	0	40,000	7,960	32,313
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	11,834	230	0	40,000	3,022	9,042
Textbooks	5,861	114	0	7,000	0	5,975
Litigation Recovery	5	0	0	0	0	5
Indirect Costs	307,562	5,221	198,275	200,000	102,745	408,313
Unemployment Insurance	172,577	3,307	0	50,000	8,145	167,739
Teacherage	0	0	0	0	0	0
Insurance Refund	47,456	2,826	0	30,000	0	50,282
Grants and Gifts to Teachers	1,704	518	0	2,900	1,352	870
Advertisement	0	0	0	0	0	0
Career Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	841,543	1,152,781	0	3,449,609	1,875,225	119,099
Emergency Deficiencies Correction	1	0	0	0	0	1
Building Renewal Grant	0	25,966	0	0	0	25,966
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	11,828	849		20,000	950	11,727
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	0	0	0	0	0	0