



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

Mrs. Allyson Beckham

Mrs. Patty Beckman

Mr. Jann-Michael Greenburg

Mrs. Sandy Kravetz

Mrs. Barbara Perleberg

SIGNATURE/DATE

Allyson Beckham

Patty Beckman

Sandy Kravetz

Barbara Perleberg

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

Scott A. Menzel

Superintendent Signature

Dr. Scott A. Menzel
Superintendent (Typed Name)

Tyler Moore
District Contact Employee

Shannon Crosier

Business Manager Signature

Shannon Crosier
Business Manager (Typed Name)

480-484-6135
Telephone Number

tmoore@susd.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>152,581,005</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>15,068,997</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>12,928,695</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) 1981, 1982, 1992

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) 3200

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 (Department Head and Auditor General)

	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.	12,311,663	1,693,824	4,880,039	28,587,497	24,922,919
2.	128,713,675	15,585,487	(76)		30,373,533
3.	0				
4.	759,650	39,162	0		143,189
5.	32,500	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	503,882	(1,864)	77,203	0	1,548,265
19.	46,218	9,674	0	0	0
20.	130,055,925	15,632,459	77,127	0	32,064,987
21.	0	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	0	0			
26.	0	0			
27.	0	0			
28.	25,639,104	0			
29.	975,394	0			0
30.	26,614,498	0			0
31.	5				
32.	0				
33.					
34.	0				
35.	0				
36.	0				0
37.	5				0
38.	156,670,428	15,632,459	77,127	0	32,064,987
39.				60,067,000	3,473
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	168,982,091	17,326,283	4,957,166	88,654,497	56,991,379
43.	152,581,005	12,928,695	564,834	34,378,421	29,435,061
44.	3,306,064	0	0	0	0
45.	155,887,069	12,928,695	564,834	34,378,421	29,435,061
46.	13,095,022	4,397,589	202,332	54,276,076	27,556,318

- (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: \$11,796,601

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.	47,074,073	14,389,608	413,391	443,168	8,990	65,420,892	62,329,230	59,979,329	3.9%
2000 Support Services										
2100 Students	2.	4,898,169	1,576,995	115,054	19,324	20,769	7,236,079	6,630,311	6,273,875	5.7%
2200 Instructional Staff	3.	2,859,404	938,128	266,396	17,358	59,764	4,665,316	4,141,050	4,100,472	1.0%
2300 General Administration	4.	1,409,450	517,894	397,368	10,921	164	2,501,686	2,335,797	2,157,490	8.3%
2400 School Administration	5.	7,298,764	2,259,818	30,371	60,570	14,935	10,105,921	9,664,458	9,581,303	0.9%
2500 Central Services	6.	1,486,746	488,440	531,271	188,509	13,601	3,385,022	2,708,567	3,661,733	-26.0%
2600 Operation & Maintenance of Plant	7.	5,596,868	1,959,294	10,528,148	5,083,620	8,911	26,274,044	23,176,841	23,889,895	-3.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	152,515	70,018	48,649	111,049	0	409,231	382,231	406,261	-5.9%
610 School-Sponsored Cocurricular Activities	10.	265,161	50,906	1,665	0	0	378,167	317,732	264,773	20.0%
620 School-Sponsored Athletics	11.	1,190,456	231,743	237,084	473	0	1,843,490	1,659,756	1,622,837	2.3%
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.	72,231,606	22,482,844	12,569,397	5,934,992	127,134	122,219,848	113,345,973	111,937,968	1.3%
200 and 300 Special Education										
1000 Instruction	15.	11,286,844	3,724,514	387,364	105	0	17,347,866	15,398,827	15,153,743	1.6%
2000 Support Services										
2100 Students	16.	5,486,625	1,495,036	464,455	0	0	7,979,530	7,446,116	6,922,928	7.6%
2200 Instructional Staff	17.	509,551	132,313	50	1,122	202,985	991,975	846,021	669,834	26.3%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	18,500	3,938	0	0	0	31,534	22,438	25,714	-12.7%
2500 Central Services	20.	0	0	17,355	0	0	17,438	17,355	33,262	-47.8%
2600 Operation & Maintenance of Plant	21.	714	5	147	0	0	1,131	866	12,837	-93.3%
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.	17,302,234	5,355,806	869,371	1,227	202,985	26,369,474	23,731,623	22,818,318	4.0%
400 Pupil Transportation	25.	4,169,153	1,405,465	632,405	846,812	0	8,548,494	7,053,835	7,047,561	0.1%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	5,336,040	1,551,617	301,737	192,775	0	7,382,169	7,382,169	7,187,441	2.7%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	20,530	-100.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	167,199	43,113	10,819	0	0		221,131	200,600	10.2%
Subtotal (lines 27 and 28)	29.	167,199	43,113	10,819	0	0	221,130	221,131	221,130	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.	657,082	189,192	0	0	0	846,274	846,274	817,258	3.6%
Total Expenditures (lines 14, 24-26, 29-31)	32.	99,863,314	31,028,037	14,383,729	6,975,806	330,119	165,587,389	152,581,005	150,029,676	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.	2,297,131										
Interest Income and Other Revenues	2.	13,464										
Total Revenues (lines 1 and 2)	3.	2,310,595										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,345,033	401,244				2,758,849	1,746,277	1,687,973	3.5%	
2100 Support Services - Students	5.		30,711	8,915				40,155	39,626	36,042	9.9%	
2200 Support Services - Instructional Staff	6.		23,526	6,753				31,866	30,279	26,353	14.9%	
Program 100 Subtotal (lines 4-6)	7.		1,399,270	416,912				2,830,870	1,816,182	1,750,368	3.8%	
200 and 300 Special Education												
1000 Instruction	8.		235,081	69,981				340,143	305,062	289,870	5.2%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		9,063	2,425				14,296	11,488	9,329	23.1%	
Program 200 and 300 Subtotal (lines 8-10)	11.		244,144	72,406				354,439	316,550	299,199	5.8%	
Other Programs (Specify) None												
1000 Instruction	12.		1,261	256				1,534	1,517	0		
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	1				0	1	0		
3300 Community Services Operations	15.		0	0				0	0			
Other Programs Subtotal (lines 12-15)	16.		1,261	257				1,534	1,518	0		
Total Classroom Site Fund 011 - Base Salary	17.	862,920	2,310,595	1,644,675	489,575		0	3,186,843	2,134,250	2,049,568	4.1%	1,039,265
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	4,594,262										
Interest Income and Other Revenues	19.	34,684										
Total Revenues (lines 18 and 19)	20.	4,648,946										
Expenditures												
100 Regular Education												
1000 Instruction	21.		5,644,148	1,113,433				8,462,761	6,757,581	3,479,136	94.2%	
2100 Support Services - Students	22.		165,323	32,257				115,653	197,580	55,162	258.2%	
2200 Support Services - Instructional Staff	23.		96,274	18,884				57,199	115,158	72,103	59.7%	
Program 100 Subtotal (lines 21-23)	24.		5,905,745	1,164,574				8,635,613	7,070,319	3,606,403	96.0%	
200 and 300 Special Education												
1000 Instruction	25.		992,221	194,743				576,911	1,186,964	621,773	90.9%	
2100 Support Services - Students	26.		7,929	1,583				7,441	9,512	7,295	30.4%	
2200 Support Services - Instructional Staff	27.		30,720	6,022				15,968	36,742	31,797	15.6%	
Program 200 and 300 Subtotal (lines 25-27)	28.		1,030,870	202,348				600,320	1,233,218	660,865	86.6%	
Other Programs (Specify) None												
1000 Instruction	29.		76,724	15,216				47,391	91,940	36,509	151.8%	
2100 Support Services - Students	30.		1	0				0	1	0		
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0				0	0			
Other Programs Subtotal (lines 29-32)	33.		76,725	15,216				47,391	91,941	36,509	151.8%	
Total Classroom Site Fund 012 - Performance Pay	34.	4,681,506	4,648,946	7,013,340	1,382,138		0	9,283,324	8,395,478	4,303,777	95.1%	934,974
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	4,594,262										
Interest Income and Other Revenues	36.	6,814										
Total Revenues (lines 35 and 36)	37.	4,601,076										
Expenditures												
100 Regular Education												
1000 Instruction	38.		2,889,782	869,184	0	0		4,554,055	3,758,966	3,626,324	3.7%	
2100 Support Services - Students	39.		61,768	17,930	0	0		80,757	79,698	72,487	9.9%	
2200 Support Services - Instructional Staff	40.		47,308	13,577	0	0		64,075	60,885	53,002	14.9%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0		
Program 100 Subtotal (lines 38-41)	42.		2,998,858	900,691	0	0		4,698,887	3,899,549	3,751,813	3.9%	
200 and 300 Special Education												
1000 Instruction	43.		472,829	140,737	0	0		683,889	613,566	583,014	5.2%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		18,227	4,877	0	0		28,752	23,104	18,765	23.1%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0		
Program 200 and 300 Subtotal (lines 43-46)	47.		491,056	145,614	0	0		712,641	636,670	601,779	5.8%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) None												
1000 Instruction	49.		2,335	514	0	0		3,084	3,049	0		
2100, 2200 Support Serv. Students & Instructional Staff	50.		1	0	0	0		0	1	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.		2,336	514	0	0		3,084	3,050	0		
Total Classroom Site Fund 013 - Other	54.	766,756	4,601,076	3,492,450	1,046,819	0	0	5,414,612	4,539,269	4,353,591	4.3%	828,563
Total Classroom Site Funds (lines 17, 34, and 54)	55.	6,311,182	11,560,617	12,150,465	2,918,532	0	0	17,884,779	15,068,997	10,706,936	40.7%	2,802,802

(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.	4,272	1,158,497	5,817,738	0	0	1,340,666	10,578,621	8,321,173	4,291,020	93.9%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	2,204,739	3,857,952			1	12,824,881	6,062,692	8,909,171	-31.9%
1000 Instruction	2.	0	2,204,739	3,857,952			1	12,824,881	6,062,692	8,909,171	-31.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	288,422	474,857			9,690	1,141,126	772,969	514,605	50.2%
2300, 2400, 2500, 2900 Administration	4.	40,600		2,763,004		0	162,406	4,197,808	2,966,010	1,568,817	89.1%
2600 Operation & Maintenance of Plant	5.	4,272		473,548			2,092	550,000	479,912	414,745	15.7%
2700 Student Transportation	6.	0		208,230			0	280,000	208,230	173,775	19.8%
3000 Operation of Noninstructional Services	7.	0		0			16,603	17,500	16,603	15,380	8.0%
4000 Facilities Acquisition and Construction	8.	0		78,102			2,344,177	2,328,964	2,422,279	3,199,667	-24.3%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	44,872	2,493,161	7,855,693	0	0	2,534,969	21,340,279	12,928,695	14,796,160	-12.6%

(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.	21,340,279	12,928,694	92,208,825	34,378,421	0	0	0	564,834
6150 Classified Salaries	2.	0	12,597	143,292	91,795	0	0	0	0
6200 Employee Benefits	3.	0	2,565	65,533	21,558	0	0	0	0
6450 Construction Services	4.	1,158,964	2,292,336	85,795,040	25,207,695	0	0	2,500,000	564,834
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	4,749,623	1,395,294	0	425,162	0	0	0	0
673X Vehicles	8.	400,000	290,810	4,210,000	756,326	0	0	0	0
673X Technology-Related Hardware and Software	9.	9,402,640	6,169,590	0	214,908	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.	15,711,227	10,163,192	90,213,865	26,717,444	0	0	2,500,000	564,834
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	1,158,964	1,672,998	66,067,334	9,198,683			0	0
New Construction	14.	0	0	19,727,706	16,762,435	0	0	2,500,000	564,834
Other	15.	14,552,263	8,490,194	4,418,825	756,326	0	0	0	0
Total (lines 13-15)	16.	15,711,227	10,163,192	90,213,865	26,717,444	0	0	2,500,000	564,834

Funds 610, 630, 695, and 620

- 1. New construction cost per square foot \$ 290
- 2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$61,528,379 1.
Buildings and Improvements	\$643,130,168 2.
Furniture, Equipment, Vehicles, and Technology	\$29,946,540 3.
Construction in Progress	\$22,186,071 4.
Total	\$756,791,158 5.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 374 E-Rate
 378 & 699 Impact Aid and Federal Impact Aid (Construction)
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(254,709)	2,652,065	(108,000)	3,045,962	2,339,940	(50,584)
2.	(37,999)	501,545	(21,180)	500,861	459,000	(16,634)
3.	(117,080)	594,381	(20,681)	832,686	498,729	(42,109)
4.	0	0	0	0	0	0
5.	(27,977)	85,958	(2,384)	118,197	57,981	(2,384)
6.	(57,315)	174,848	(4,510)	112,880	113,023	0
7.	0	0	0	0	0	0
8.	(579,825)	3,698,058	(153,132)	5,265,619	3,757,333	(792,232)
9.	789	12,486	(491)	12,974	4,890	7,894
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(11,117)	315,883	(4,972)	405,558	228,123	71,671
13.	0	0	0	0	0	0
14.	5,805,644	1,549,302	0	5,692,875	2,127,732	5,227,214
15.	229,101	334,985	0	0	0	564,086
16.	0	0	0	0	0	0
17.	(115,257)	455,506	(17,355)	2,674,176	4,040,137	(3,717,243)
18.	4,834,255	10,375,017	(332,705)	18,661,788	13,626,888	1,249,679

Total COVID-19 Federal Relief Funds included in line 17 above

19.		0	0		3,643,943	(3,643,943)
-----	--	---	---	--	-----------	-------------

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 20-30)

20.	174	120,473	0	131,002	120,646	1
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	12,933	0	0	0	0	12,933
26.	0	20,379	0	20,379	20,379	0
27.	284,805	223,491	0	282,182	176,480	331,816
28.	1,982,687	2,296,806	0	4,200,240	1,123,483	3,156,010
29.	0	0	0	0	0	0
30.	1,678	(1)	0	138,888	1	1,676
31.	2,282,277	2,661,148	0	4,772,691	1,440,989	3,502,436

Total Federal and State Projects (lines 18 and 31)

32.	7,116,532	13,036,165	(332,705)	23,434,479	15,067,877	4,752,115
-----	-----------	------------	-----------	------------	------------	-----------

(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.

OTHER FUNDS	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1,834,592	1,032,496		2,715,291	1,407,449	1,459,639
050 County, City, and Town Grants	14,294	0	0	0	0	14,294
071 English Language Learner (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	6,807,952	346,739	33,127	6,020,000	0	7,187,818
515 Civic Center	7,377,489	988,575	0	7,635,623	881,146	7,484,918
520 Community School	4,580,188	4,692,055	0	8,207,977	5,955,274	3,316,969
525 Auxiliary Operations	3,430,054	1,832,482	0	2,501,853	1,651,768	3,610,768
526 Extracurricular Activities Fees Tax Credit	3,764,300	2,327,009	0	3,154,616	1,891,242	4,200,067
530 Gifts and Donations	1,510,381	1,398,007	0	1,200,000	1,284,631	1,623,757
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
540 Fingerprint	17,708	4,080	0	15,000	3,564	18,224
545 School Opening	1,183,078	6,232	0	0	0	1,189,310
550 Insurance Proceeds	1,154,982	55,149	3,123	1,100,000	261	1,212,993
555 Textbooks	551,644	48,452	0	500,000	45,112	554,984
565 Litigation Recovery	104,463	22,141	0	100,000	0	126,604
570 Indirect Costs	8,910,365	151,806	1,345,942	8,212,005	1,773,826	8,634,287
575 Unemployment Insurance	966	17	0	948	0	983
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	187,568	3,391	0	184,000	0	190,959
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	22,091	4,846	0	18,900	3,556	23,381
596 Career Technical Education	1,388,329	3,048,520	0	3,680,199	1,901,940	2,534,909
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	284,708	44,675	0	0	276,017	53,366
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	3,464,357	2,284,176	3,306,064	5,000,000	4,429,408	4,625,189
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	339,378	110,893	0	0	60,980	389,291
695 New School Facilities	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	1,707,038	1,506,992		0	1,351,599	1,862,431
Other	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
953 Self Insurance	41,638,218	29,539,352	0	3,327,556	26,218,421	44,959,149
955 Intergovernmental Agreements	449,888	869,815	0	881,057	803,314	516,389
9__ OPEB	0	0	0	0	0	0
951 Print Shop	153,861	80,537	0	156,936	117,580	116,818

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	754,246	678,961
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	1,961,045	728,488
Total Expenditures (lines 1-4)	2,715,291	1,407,449
Total Expenditures from accounting data		1,407,449

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	\$224,046,250	1.
2. Bonds issued during FY 2020	63,510,000	2.
3. Bonds retired during FY 2020	(27,956,250)	3.
4. Bonds Outstanding, June 30, 2020	\$259,600,000	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	\$5,579,885,797	Tax Rate	2.5928
b. Secondary	\$6,879,098,941	Tax Rate	1.0538
2. Number of Schools			29
3. Actual Days in Session			175
4. Area of School District (Square Miles)			112

(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)	\$95,870,797
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,876,410
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$47,037,672
4. Support Services—Students (Function 2100)	\$19,443,071
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$47,073,833
6. Total Current Expenditures	\$211,301,783
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$13,626,888
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$197,674,895

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)

\$90,140

G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$11,818,896
2. Bond funds	\$61,465,151
3. Other funds, except for any employee retirement funds	\$109,549,041

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

1. Average salary of all teachers employed in FY 2020	\$55,296
2. Average salary of all teachers employed in FY 2019	\$52,721
3. Increase in average teacher salary from prior year	\$2,575
4. Percentage increase	4.9%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$50,314
6. Total percentage increase in average teacher salary since FY 2018	9.9%

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	5	4	24	147	253	327	314	267	287	291	272	203	152	2,546
2. Verbal Reasoning	11	8	18	93	162	205	297	258	307	243	224	158	164	2,148
3. Nonverbal Reasoning	26	16	49	173	202	246	502	498	493	418	338	264	345	3,570
4. Total Duplicated Enrollment (lines 1-3)	42	28	91	413	617	778	1,113	1,023	1,087	952	834	625	661	8,264

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	23,654,105	21,294,686
2. Gifted Education	2,497,510	2,222,375
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	217,859	214,562
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	26,369,474	23,731,623

10. IEP required pupil transportation costs coded within Program 400

583,046

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,396,245
9-12	\$ 826,130
Total	\$ 2,222,375

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 54,604	72,836
2. Federal Audit Expenditures - All Funds	6330 0	0

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

Actual Expenditures made in FY 2020 \$ 8,395,479

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
0	0		0
1,570,908	0		1,570,908
0	0		0
0	0		0
1,570,908	0	0	1,570,908

(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	80,736,834	23,732,634	3,373,159	3,870,505	7,096,398	40,130				508,873	868	119,359,401
2000 Support Services												
2100 Students	12,595,895	3,685,861	2,035,135	288,762	439,504	41,616				156,928	11,879	19,255,580
2200 Instructional Staff	6,850,517	1,984,867	961,104	532,373	72,222	259,277				10,632	0	10,670,992
2300 General Administration	1,551,168	572,676	4,222,918	15,122	17,875	33,839	0			0	0	6,413,598
2400 School Administration	7,727,782	2,367,678	45,445	98,559	142,942	16,630				6,622	0	10,405,658
2500, 2900 Central Services, Other	2,956,659	958,146	1,193,351	222,466	2,682,195	256,702		4,774		76	33,133	8,307,502
2600 Operation and Maintenance of Plant	7,457,895	2,505,227	10,907,504	5,190,243	521,600	16,844				1,105	0	26,600,418
2700 Student Transportation	4,213,686	1,424,105	1,143,345	847,666	964,556	0				3,556		8,596,914
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,067,734	1,018,832	219,737	2,991,802	81,340	2,918				80,220	0	7,462,583
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											5,280,445	5,280,445
3400 Bookstore Operations	225,232	84,428	16,603	594	0	0				0	0	326,857
Total (lines 1-12)	127,383,402	38,334,454	24,118,301	14,058,092	12,018,632	667,956	0	4,774	768,012	5,326,325	222,679,948	
From Federal Funds	5,795,561	1,565,673	3,556,927	4,634,235	2,181,393	600	0	0	32,138	15,115	17,781,642	
From State and Local Sources	121,587,841	36,768,781	20,561,374	9,423,857	9,837,239	667,356	0	4,774	735,874	5,311,210	204,898,306	
4000 Facilities Acquisition and Construction	0	0	32,128,821	0	330,146	0				0	0	32,458,967
5000 Debt Service								20,580,185	12,965,723		0	33,545,908

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)	59,741,455	955,311	314,028	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	8,063,636	137,305	132,629	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,295,744	21,445	24,964	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	4,498,421	46,685	114,308	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,489,489	22,416	238,231	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,714,439
7. Number of FTE-Certified Teachers	1,354
8. Number of FTE-Contract Teachers	9

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

1. 6410-6411 Utility Services	1,786,899
2. 6620-6629 Energy	4,227,063

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	28,107	5,298,218	5,326,325
4. Total (lines 1-3)	28,107	5,298,218	5,326,325

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	330,146
4. Total (lines 1-3)	330,146
5. 6450 Construction	28,489,394

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

1. 6340 Technical Services	758,972
2. 6432 Technology-Related Repairs and Maintenance	210,355
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	1,221,013
5. 6650 Supplies-Technology-Related	106,547
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	6,944,492
7. Subtotal (Lines 1-6)	9,241,379
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,035,864

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070248000

I certify that the Annual Financial Report of Scottsdale Unified School District, Maricopa County, for fiscal year 2020 was approved by the Governing Board on September 29th, 2020, and that the complete Annual Financial Report may be reviewed by contacting Tyler Moore at the District Office, telephone 480-484-6135, during normal business hours.

Avg. Daily Membership	2019	2020
Attending	21,612,581	21,555,380
2020 Tax Rates:	Primary	Secondary
	2.5928	1.0538

Allen M. Beale
 President of the Governing Board

Rev. 8/20 Arizona Department of Education and Auditor General

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				122,219,848	113,345,973	
Special Education				26,369,474	23,731,623	
Pupil Transportation				8,548,494	7,053,835	
Desegregation				7,382,169	7,382,169	
Dropout Prevention Programs				221,130	221,131	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				846,274	846,274	
Maintenance and Operation Total	12,311,663	156,670,428	(3,306,064)	165,587,389	152,581,005	13,095,022
Classroom Site Funds	6,311,182	11,560,617		17,884,779	15,068,997	2,802,802
Instructional Improvement	1,834,592	1,032,496		2,715,291	1,407,449	1,459,639
Unrestricted Capital Outlay	1,693,824	15,632,459	0	21,340,279	12,928,695	4,397,588
Adjacent Ways	4,880,039	77,127	0	0	564,834	4,392,332
Bond Building	28,587,497	0	60,067,000	92,208,825	34,378,421	54,276,076
Other Capital Funds	3,464,357	2,284,176	3,306,064	5,000,000	4,429,408	4,625,189
New School Facilities	0	0		0	0	0
Federal Projects	4,834,255	10,375,017	(332,705)	18,661,788	13,626,888	1,249,679
State Projects	2,282,277	2,661,148	0	4,772,691	1,440,989	3,502,436
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	6,807,952	346,739	33,127	6,020,000	0	7,187,818
Food Service	3,516,387	7,643,800	(1,013,237)	0	7,319,121	2,827,829
Civic Center	7,377,489	988,575	0	7,635,623	881,146	7,484,918
Community School	4,580,188	4,692,055	0	8,207,977	5,955,274	3,316,969
Auxiliary Operations	3,430,054	1,832,482	0	2,501,853	1,651,768	3,610,768
Extracurricular Activities Fees	3,764,300	2,327,009	0	3,154,616	1,891,242	4,200,067
Gifts and Donations	1,795,089	1,442,682	0	1,200,000	1,560,648	1,677,123
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	17,708	4,080	0	15,000	3,564	18,224
School Opening	1,183,078	6,232	0	0	0	1,189,310
Insurance Proceeds	1,154,982	55,149	3,123	1,100,000	261	1,212,993
Textbooks	551,644	48,452	0	500,000	45,112	554,984
Litigation Recovery	104,463	22,141	0	100,000	0	126,604
Indirect Costs	8,910,365	151,806	1,345,942	8,212,005	1,773,826	8,634,287
Unemployment Insurance	966	17	0	948	0	983
Teacherage	0	0	0	0	0	0
Insurance Refund	187,568	3,391	0	184,000	0	190,959
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	22,091	4,846	0	18,900	3,556	23,381
Career Technical Education	1,388,329	3,048,520	0	3,680,199	1,901,940	2,534,909
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	24,922,919	32,064,987	3,473	31,100,000	29,435,061	27,556,318
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	339,378	110,893	0	0	60,980	389,291
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	1,707,038	1,506,992		0	1,351,599	1,862,431
Self-Insurance	41,638,218	29,539,352	0	3,327,556	26,218,421	44,959,149
Intergovernmental Agreements	449,888	869,815	0	881,057	803,314	516,389
OPEB	0	0	0	0	0	0
Other Funds	153,861	80,537	0	156,936	117,580	116,818