

District name Prescott Unified School District

County Yavapai

CTDS number 130201000



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
2026

Signature/Date

Signature/Date

District website link of posted AFR <https://www.prescottschools.com>

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/07/2026 contain(s) the data for the annual financial report described above.
Date

Superintendent signature

Clark Tenney
Superintendent (typed name)

Brian Moore
District contact employee

Business Manager signature

Brian Moore
Business Manager (typed name)

(928)-445-5400
Telephone number

brian.moore@prescottschools.com
Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	\$ 30,439,383
2. Classroom Site Funds (from page 3, line 13)	\$ 3,441,562
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,190,985

District name

Prescott Unified School District

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110 Property taxes

1140 Penalties and interest on taxes

1200 Revenue from local governmental units other than districts

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

1600 Food Service

1750 Revenue from enterprise and student activities

1755 Revenue from fees paid on a student's behalf with grant monies

1790 Extracurricular activities fees tax credit

1800 Revenue from community services activities

1910 Rentals

1920 Contributions and donations from private sources

1950 Miscellaneous revenues from other districts

1960 Miscellaneous revenues from other local governmental units

Other (specify) (2)

1980, 1990

Total Local Revenues (lines 2-29)

2000 County

2110 County School Fund

2210 Special County School Reserve Fund

Other (specify)

Total County Revenues (lines 31-33)

3000 State

3100 Unrestricted

3110 State Equalization Assistance

3120 Additional State Aid

3200 Restricted

Other (specify)

Total State Revenues (lines 35-39)

4000 Federal

4100 Unrestricted revenue received directly from the federal government

4200 Unrestricted revenue received from the federal government through the state

4300 Restricted revenue received directly from the federal government

4500 Restricted revenue received from the federal government through the state

4700 Revenue received from the federal government through other intermediate agencies

4800 Revenue in lieu of taxes

4900 Revenue for/on behalf of the district

Other (specify)

Total Federal Revenues (lines 41-48)

Total fund revenue (lines 30, 34, 40, and 49)

5000 Other Financing Sources

5100 Issuance of bonds

5200 Fund transfers-in

5300 Proceeds from the disposal of real or personal property

5400 Capital contributions

5500 Lease proceeds

5600 Other long-term debt proceeds

5700 Unusual or infrequent items

Other (specify)

Total Other Financing Sources (lines 51-58)

Total funds available (lines 1, 50, and 59)

Total expenditures

6000 Other Financing Uses

6910, 6930 Transfers-out

6940 Payment to escrow agent for defeasance of debt

6950 Unusual or infrequent items

Other (specify)

Total Other Financing Uses (lines 62-65)

Total expenditures and other financing uses (lines 61 plus 66)

Ending fund balance (line 60 minus line 67) (3)

County Yavapai					
Maintenance and Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Bond Building Fund 630	Debt Service Fund 700 (4)	All other funds
Actual	Actual	Actual	Actual	Actual	Actual
1. 6,463,288	2,245,466	49,606	0	68,380	1.
2. 21,965,101	1,156,060	0		904,883	2.
3. 0					3.
4. 0	0			0	4.
5. 0	0	0		0	5.
6. 0	0			0	556,027 6.
7. 0	0			0	6,615 7.
8. 182,491	0			7,599	0 8.
9. 0	0				0 9.
10. 32,426	0			0	0 10.
11. 44,092	0			0	0 11.
12. 0	0			0	0 12.
13. 0	0			0	0 13.
14. 0	0			0	0 14.
15. 0	0			0	0 15.
16. 0	0			0	0 16.
17. 0	0			0	0 17.
18. 0	0			0	0 18.
19. 0	311,679	1,306	0	18,415	534,756 19.
20. 0	0			0	378,454 20.
21. 0	0			0	665,721 21.
22. 0	0			0	0 22.
23. 0	0			0	318,035 23.
24. 0	0			0	301,663 24.
25. 0	0			0	34,875 25.
26. 0	0			0	210,180 26.
27. 0	0			0	352,625 27.
28. 0	0			0	0 28.
29. 0	0	0	0	0	15,331 29.
30. 22,224,109	1,467,739	1,306	0	930,896	3,374,282 30.
31. 0	0				0 31.
32. 0	0				0 32.
33. 0	0				0 33.
34. 0	0				0 34.
35. 418,965	0				145,239 35.
36. 0	0				0 36.
37. 7,584,097	399,163				0 37.
38. 0	0				8,483,587 38.
39. 0	0			0	0 39.
40. 8,003,062	399,163			0	8,628,826 40.
41. 0					0 41.
42. 0					1,064,795 42.
43. 0					51,549 43.
44. 0					3,819,687 44.
45. 0					582,427 45.
46. 0					0 46.
47. 0					320,637 47.
48. 0				0	0 48.
49. 0				0	5,839,094 49.
50. 30,227,171	1,866,902	1,306	0	930,896	17,842,203 50.
51. 0			0	0	0 51.
52. 0	0	0	0	0	104,387 52.
53. 0	0	0	0	0	5,521 53.
54. 0	0	0	0	0	0 54.
55. 0	0	0	0	0	0 55.
56. 0	0	0	0	0	0 56.
57. 0	0	0	0	0	0 57.
58. 0	0	0	0	0	0 58.
59. 0	0	0	0	0	109,908 59.
60. 36,690,459	4,112,368	50,911	0	999,277	17,952,111 60.
61. 30,439,383	1,190,985	0	0	921,625	16,585,364 61.
62. 0	0	0	0	0	104,387 62.
63. 0	0	0	0	0	0 63.
64. 0	0	0	0	0	0 64.
65. 0	0	0	0	0	0 65.
66. 0	0	0	0	0	104,387 66.
67. 30,439,383	1,190,985	0	0	921,625	16,689,751 67.
68. 6,251,076	2,921,383	50,911	0	77,652	

CTDS number

130201000

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 9,934 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 9,934 at 6/30/26.

(4) Debt Service fund, interest expenditures amount: 176,125

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Page 1 of 10

District name		Prescott Unified School District				County Yavapai		CTDS Number		130201000	
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.		6,811,566	2,967,589	559,303	71,554	18,405	11,317,041	10,428,417	10,876,998	-4.1%
2000 Support services											
2100 Students	2.		1,225,135	505,840	43,631	4,865	23,926	1,767,483	1,803,397	1,701,626	6.0%
2200 Instructional staff	3.		849,376	373,032	235,436	10,541	0	1,488,326	1,468,385	1,387,637	5.8%
2300 General administration	4.		421,887	134,118	97,101	2,019	17,237	671,779	672,361	616,756	9.0%
2400 School administration	5.		1,311,063	468,278	5,219	2,574	5,987	1,835,154	1,793,121	1,771,884	1.2%
2500 Central services	6.		576,930	206,225	78,020	15,699	32,467	996,157	909,341	886,234	2.6%
2600 Operation & maintenance of plant	7.		610,362	277,457	2,764,771	1,014,729	5,002	4,987,883	4,672,321	4,657,183	0.3%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		61,905	34,127	0	2,460	0	101,729	98,492	168,960	-41.7%
610 School-sponsored cocurricular activities	10.		9,150	1,845	0	0	0	10,995	10,995	11,028	-0.3%
620 School-sponsored athletics	11.		265,958	56,531	0	0	14,994	360,141	337,483	337,397	0.0%
630 Other instructional programs	12.		0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.		0	0	36,043	0	0	55,000	36,043	39,402	-8.5%
Subtotal (lines 1-13)	14.		12,143,331	5,025,043	3,819,523	1,124,440	118,018	23,591,688	22,230,356	22,455,105	-1.0%
200 and 300 Special education											
1000 Instruction	15.		2,396,263	1,165,142	0	901	0	4,156,614	3,562,306	3,351,178	6.3%
2000 Support services											
2100 Students	16.		1,420,184	510,349	335	184	0	1,986,667	1,931,051	2,063,524	-6.4%
2200 Instructional staff	17.		250,849	93,042	11,144	279	403	342,860	355,718	264,907	34.3%
2300 General administration	18.		0	0	0	0	0	0	0	0	0.0%
2400 School administration	19.		600	121	0	0	0	721	721	717	0.5%
2500 Central services	20.		0	0	6,031	0	0	4,516	6,031	1,173	414.2%
2600 Operation & maintenance of plant	21.		0	0	668	14	0	763	682	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.		4,067,896	1,768,654	18,178	1,379	403	6,492,141	5,856,510	5,681,499	3.1%
400 Pupil transportation	25.		1,108,997	550,990	308,996	230,895	0	2,263,475	2,199,878	1,952,230	12.7%
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.		113,828	38,811	0	0	0	180,000	152,639	150,010	1.8%
Total expenditures (lines 14, 24-26, 29-31)	32.		17,434,052	7,383,498	4,146,698	1,356,714	118,422	33,308,467	30,439,383	30,238,844	0.7%
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)								781,163			

Classroom Site Fund—Revenues, expenditures, and fund balances														
		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures			% Increase/ decrease in actual	Ending fund balance
										Budget	Actual	Prior year actual		
Classroom Site Fund 010														
Revenues														
1.	CSF revenue		3,666,646											
2.	Interest income and other revenues		114,639											
3.	Total revenues (lines 1 and 2)		3,781,285											
Expenditures														
4.	1000 Instruction		2,574,849	521,080	0	0	0	0	3,250,260	3,095,928	3,151,638	-1.8%		
5.	2100 Support services - students		162,048	32,066	0	0	0	0	204,646	194,115	159,751	21.5%		
6.	2200 Support services - instructional staff		119,100	24,273	0	8,146		0	175,475	151,519	133,819	13.2%		
7.	2300 Support services - general administration				0				0	0	0	0.0%		
8.	2500 Central services							0	0	0	0	0.0%		
9.	3300 Community services operations		0	0	0				0	0	0	0.0%		
10.	4000 Facilities acquisition and construction							0	0	0	0	0.0%		
11.	5000 Debt service							0	0	0	0	0.0%		
12.	Total expenditures (lines 4-11)		2,855,997	577,419	0	8,146	0	0	3,630,381	3,441,562	3,445,208	-0.1%		
13.	Total Classroom Site Fund	731,453	3,781,285	2,855,997	577,419	0	8,146	0	4,307,795	3,441,562	3,445,208	-0.1%	1,071,176	
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)										677,414				

Unrestricted Capital Outlay (610) Fund—Expenditures

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals			% Increase/ decrease in actual
									Budget	Actual	Prior year actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	276,717		82,881			(0)	700,000	359,598	752,901	-52.2%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	0	126,912	26,310			0	250,050	153,222	319,923	-52.1%
2300, 2400, 2500, 2900 Administration	4.	0		47,212	3,191		0	0	85,000	50,403	143,158	-64.8%
2600 Operation & maintenance of plant	5.	0		10,662	57,452			0	140,000	68,115	92,713	-26.5%
2700 Student transportation	6.	0		34,298	272,689			0	380,000	306,987	69,092	344.3%
3000 Operation of noninstructional services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	0			0	0	0	343,023	-100.0%
5000 Debt service	9.					252,661	0		280,000	252,661	178,164	41.8%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	276,717	219,084	442,524	252,661	0	(0)	3,555,772	1,190,985	1,898,974	-37.3%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10)

1,720,722

(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:

Budget0

Actual0

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.	3,555,772	1,190,985	0	0	0	0	44,000	0	1.
6150 Classified salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction services	4.	100,000	0	0	0	0	0	44,000	0	4.
6655 Short-term noninstructional software subscription	5.	250,000	219,084	0	0	0	0	0	0	5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
6731, 6732, 6733, and 6740 Furniture and equipment	8.	160,000	110,398	0	0	0	0	0	0	8.
6734, 6735, 6736 and 6741 Vehicles	9.	300,000	252,625	0	0	0	0	0	0	9.
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	150,000	79,500	0	0	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	280,000	252,661	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	1,240,000	914,269	0	0	0	0	44,000	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	100,000	0	0	0			0	0	14.
New construction	15.	0	0	0	0	0	0	44,000	0	15.
Other	16.	1,140,000	914,269	0	0	0	0	0	0	16.
Total (lines 14-16)	17.	1,240,000	914,269	0	0	0	0	44,000	0	17.

Funds 610, 630, 695, and 620

1. New construction cost per square foot
2. Land acquisition costs

\$0

\$0

Capital assets as of June 30, 2026	
Land and improvements	11,721,746
Buildings and improvements	75,136,585
Furniture, equipment, vehicles, and technology	8,588,904
Construction in progress	979,553
Total	96,426,788

1.
2.
3.
4.
5.

District name Prescott Unified School District

County Yavapai

CTDS number 130201000

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
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total federal project funds (lines 1-20)

Total COVID-19 federal relief funds included in lines above

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
460 Environmental Special Plate
465-499 Other State Projects
Total State project funds (lines 23-32)

Total federal and State projects (lines 21 and 33)

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types
	Actual	Actual	Actual	Budget	Actual	Actual	
1.	18,213	670,922	(23,867)	647,725	659,774	5,494	Special revenue
2.	(10,404)	167,371	(5,247)	211,319	151,720	0	Special revenue
3.	(123,171)	475,669	(16,173)	485,402	428,562	(92,238)	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	(2,144)	5,281	0	10,048	5,281	(2,144)	Special revenue
6.	14	16,141	(607)	16,719	15,534	14	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(134,409)	1,073,691	(33,332)	1,002,161	853,014	52,936	Special revenue
9.	9	21,552	(778)	30,000	20,774	9	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	(2,792)	102,301	(3,153)	130,000	97,545	(1,190)	Special revenue
13.	0	48,343	(1,835)	51,169	47,941	(1,433)	Special revenue
14.	340,513	1,102,912	0	980,000	667,611	775,814	General
15.	147,502	586,844	0	408,000	228,464	505,881	General
16.	0	0	0	0	0	0	Special revenue
17.	32,134	264,379	0	300,000	1,529	294,984	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	2,989	472,618	(19,395)	1,869,604	458,593	(2,381)	Special revenue
20.	0	0	0	0	0	0	Capital projects
21.	268,453	5,008,024	(104,387)	6,142,147	3,636,343	1,535,746	
22.	0	0	0		0	0	
23.	0	19,203	0	25,120	19,203	0	Special revenue
24.	0	0	0	0	0	0	Special revenue
25.	0	0	0	0	0	0	Special revenue
26.	0	0	0	0	0	0	Special revenue
27.	0	0	0	0	0	0	Special revenue
28.	0	0	0	0	0	0	Special revenue
29.	0	0	0	0	0	0	Special revenue
30.	44,140	15,797	0	60,000	13,281	46,657	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	45,570	548,457	0	450,000	528,779	65,249	Special revenue
33.	89,711	583,457	0	535,120	561,263	111,905	
34.	358,163	5,591,481	(104,387)	6,677,267	4,197,606	1,647,651	

(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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	23,867
0	5,247
0	16,173
0	0
0	0
0	607
0	0
0	33,332
0	778
0	0
0	0
0	3,153
0	1,835
0	0
0	0
0	0
0	19,395
0	0

Other financing sources (2)	Other financing uses (2)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Arizona Industry Credentials Incentive Fund 597	Budget	Actual
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total expenditures (lines 1-5)	0	0
Total expenditures from accounting data		0

[illegible]

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

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

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

Grade													
K	1	2	3	4	5	6	7	8	9	10	11	12	Total
0	8	7	17	18	16	21	17	9	9	7	2	18	149
0	3	4	3	12	9	18	14	6	7	7	9	10	102
0	6	5	9	13	5	15	7	4	2	7	4	8	85
0	17	16	29	43	30	54	38	19	18	21	15	36	336

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

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

Program 200 & 300 budget	Program 200 & 300 actual
5,700,000	5,546,451
75,000	60,562
0	0
140,000	151,556
0	0
0	0
0	0
577,141	97,941
6,492,141	5,856,510

10. IEP required pupil transportation costs
coded within program 400

320,000	153,615
---------	---------

C. Maintenance and Operation expenditures for gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	60,562
9-12	\$	0
Total	\$	60,562

D. Expenditures for audit services

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

Budget	Actual
54,550	56,100
0	0

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

Actual expenditures made in FY 2026

\$ 11,087

F. Tuition

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

Tuition expenditures
0
0
59,100
17,492
36,043
112,635

7. Total capital tuition expenditures included in lines above

0

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

G. Special Education Current Expenditures from All Funds

1. Current expenditures for public elementary-secondary special education programs
(Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)
2. Instructional expenditures for public elementary-secondary special education programs
(Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)
3. Student support services expenditures for public elementary-secondary special education programs (Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
4. Instructional staff support services expenditures for public elementary-secondary special education programs (Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
5. Student Transportation support services expenditures for public elementary-secondary special education programs (Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)

Amount
8,946,485
6,292,216
2,005,437
616,480
153,615

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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6886, 6890	All object codes (excluding 6900)	
1000 Instruction	1. 14,972,696	5,801,316	747,874	584,463	185,811	2,954				102,432	36,043	22,433,589
2000 Support services												
2100 Students	2. 3,169,247	1,153,132	131,709	105,971	31,420	9,626				360,995	0	4,962,099
2200 Instructional staff	3. 1,533,585	585,630	303,006	153,499	29,636	4,745				0	0	2,610,102
2300 General administration	4. 478,022	150,607	126,020	3,073	0	15,706	0			1,531	0	774,960
2400 School administration	5. 1,317,063	469,462	11,816	11,493	5,241	5,940				10,321	0	1,831,335
2500, 2900 Central services, other	6. 732,886	257,585	142,816	151,419	812	45,640			0	1,048	0	1,332,205
2600 Operation and maintenance of plant	7. 636,444	283,580	3,190,319	1,037,638	284,912	4,948				580	0	5,438,421
2700 Student transportation	8. 1,156,049	561,248	304,494	265,193	272,689	0				0		2,559,673
3000 Operation of noninstructional services												
3100 Food service operations	9. 30,452	16,916	1,168,722	97,231	101,401	0				6,301	0	1,421,023
3200 Enterprise operations	10. 0	0	0	0	0	0				0	0	0
3300 Community services operations	11.										0	0
3400 Bookstore operations	12. 56,316	21,377	0	0	89	0				0	0	77,782
Total (lines 1-12)	13. 24,082,759	9,300,853	6,126,776	2,409,981	912,010	89,559	0		0	483,208	36,043	43,441,189
From federal funds	14. 2,049,632	739,553	1,207,504	275,568	102,703	5,237	0		0	8,328	0	4,388,524
From state and local sources	15. 22,033,127	8,561,300	4,919,272	2,134,413	809,307	84,322	0		0	474,880	36,043	39,052,665
4000 Facilities acquisition and construction	16. 0	0	4,341,890	0	0	0				0	0	4,341,890
5000 Debt service	17.							1,108,433	176,125		0	1,284,558

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

0

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

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)
1. Regular education (programs 100, 280, 511, and 550)	9,456,021	26,679	57,432	501,114
2. Special education (programs 200-230, 250, 512, 514, and 515)	2,372,791	0	0	0
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	401,334	0	0	0
4. Other (programs 240, 260, 265, 513, and 530)	214,693	0	0	0
5. Cocurricular activities, athletics, and other (program 600-630)	90,611	0	0	0

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	383,849
7. Number of FTE-certified teachers	195
8. Number of FTE-contract teachers	1

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	296,524
2. 6620-6629 Energy	741,401

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	42,025
2. ESEA Title IV - 21st Century Community Learning Centers	386,537
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	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	36,043	36,043
3. Program 900	0	0	0
4. Function 3300-Community Service Operations (program 900)	0		

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-42 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	4,341,890

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

1. 6340 Technical services	1,431,191
2. 6432 Technology-related repairs and maintenance	2,794
3. 6443 Rental of computers and related equipment	0
4. 6531 Telecommunications	90,824
5. 6641-43 Software reported in library books, textbooks, or instructional aids	378,170
6. 6650 and 6655 Supplies–technology-related and short-term noninstructional software subscriptions	398,445
7. 6737-38 Technology-related hardware & software (less than \$5,000)	100,480
8. Subtotal (lines 1-7)	2,401,904
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	0
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	36,716
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	183,718

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	89,603
2. Function 2220 Library/media services	13,065

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

1. Object 664X, functions 1000 and 2220	378,249
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

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

	Total spending detail	Classroom spending detail
Technology related expenditures from COVID-19 federal relief funds		
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies—technology-related	0	0
6. 6737-38 Technology-related hardware & software (less than \$5,000)	0	0
7. 6739 and 6742 Technology-related hardware & software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	0

	Total award (all fiscal years)	FY 2020 through FY 2025 expenditures and other financing uses	FY 2026 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	480,769	480,743		
2. Elementary and secondary school emergency relief funds (ESSER II)	2,154,144	2,154,144	0	
3. Elementary and secondary school emergency relief funds (ESSER III)	4,596,628	4,561,958	0	34,670
4. Governor’s emergency education relief funds (GEER) - includes acceleration academies program	0	0	0	0
5. Coronavirus relief fund (CRF)—enrollment stability grant (ESG) program	1,173,745	1,173,745		
6. Other COVID-19 federal relief funds	2,287,805	2,129,317	0	158,488
7. Total	10,693,091	10,499,907	0	193,158

Total FY 2026 expenditures + other financing uses0

Food Service

Beginning fund balance (1)

Revenues

1500 Investment income
1600 Food service
Other local none
3200 Restricted revenue received from State
4500 Restricted revenue rec. from fed. gov.
4900 Revenue for/on behalf of the district
Total revenue (lines 2-6)
5000 Other financing sources and fund transfers-in
Total available (lines 1, 7, and 8)

A. Number of operating months

B. Number of meals served

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

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

C. Meal prices

D. Special milk program

Charge to children per ½ pint milk unit
Number of ½ pint milk units served to children

For comparison only - prior year number of meals served

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

Expenditures

6150 Classified salaries
6200 Employee benefits
6400 Purchased property services
6570 Food service management
6591 Services purchased from other AZ districts
6610 General supplies (nonfood items)
6620 Energy
6631 USDA Commodities (excluding freight)
6632 USDA Commodities (freight only)
6633 Other food
6634 Storage costs for USDA Commodities
6700 Property (excluding 6731-42)
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under \$5,000
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing \$5,000 or more
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing \$10,000 or more
6832 and 6842 Other principal and interest
Other expenditures 6655, 6890
Total expenditures (lines 11-27)
6910 Indirect costs transfers-out
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)
Total expenditures & other uses (lines 28-30)
Ending fund balance (line 10 minus line 31) (1)

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

6400 Purchased property services

(1) Includes food service fund revolving account cash balance of

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
11.	0	30,452	0
12.	0	16,916	0
13.	329,000	0	0
14.	1,168,722	0	
15.	0	0	
16.	8,878	2,460	0
17.	0	0	
18.	63,468		
19.	0		
20.	0		
21.	0		
22.			0
23.	35,429		0
24.	52,550		0
25.	10,615		0
26.	0		0
27.	28,725	0	0
28.	2,000,000	1,697,388	49,828
29.	0		
30.	0		
31.	1,697,388		
32.	468,115		

E. Detail of food service management company expenditures

Classified salaries	0
Employee benefits	0
Supplies and materials (nonfood)	0
Food	0
Management fee	1,168,722
Other	0
Total (must equal total of amounts on line 14 above)	1,168,722

\$0 at 7/1/25 or \$0 at 6/30/26, as applicable.

I certify that the Annual Financial Report of Prescott Unified School District, Yavapai County, for fiscal year 2026 was approved by the Governing Board on 10/06/2026, and that the complete Annual Financial Report may be reviewed by contacting Brian Moore at the District Office, telephone (928)-445-5400, during normal business hours.

	CTDS number	130201000
Avg. Daily Membership	2025	2026
Attending	3,543.4530	3,475.2329
2026 Tax Rates:	Primary	Secondary
	2.2438	0.0664

Rev. 8/26 Arizona Department of Education and Auditor General
Jane Robertson
President of the Governing Board

Fund/program	Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Budgeted expenditures	Actual expenditures	Ending fund balance	Fund types
Regular Education				23,591,688	22,230,356		
Special Education				6,492,141	5,856,510		
Pupil Transportation				2,263,475	2,199,878		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				180,000	152,639		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	6,463,288	30,227,171	0	33,308,467	30,439,383	6,251,076	General
Classroom Site Funds	731,453	3,781,285		4,307,795	3,441,562	1,071,176	Special revenue
Unrestricted Capital Outlay	2,245,466	1,866,902	0	3,555,772	1,190,985	2,921,383	General
Adjacent Ways	49,606	1,306	0	44,000	0	50,911	Capital projects
Federal projects	268,453	5,008,024	(104,387)	6,142,147	3,636,343	1,535,746	
State projects	89,711	583,457	0	535,120	561,263	111,905	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	879,817	332,520		1,050,000	461,872	750,465	Special revenue
Bond Building	0	0	0	0	0	0	Capital projects
Condemnation	0	0	0	0	0	0	Capital projects
Energy and Water Savings	18,950	743	0	19,500	0	19,694	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	7,181	281	0	8,000	0	7,462	Special revenue
English Language Learner	0	11,348	0	11,349	11,348	0	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	1,492,584	93,089	5,521	1,570,000	38,021	1,553,173	General
Food Service	863,435	1,302,068	0	2,000,000	1,697,388	468,115	Special revenue
Civic Center	183,198	267,070	0	377,000	149,388	300,880	Special revenue
Community School	0	0	0	0	0	0	Special revenue
Auxiliary Operations	373,684	1,160,424	0	1,400,000	1,243,977	290,130	General
Extracurricular Activities Fees	901,790	352,955	0	1,200,000	423,142	831,603	Special revenue
Gifts and Donations	1,273,412	258,961	0	1,500,000	255,368	1,277,005	Special revenue
Gifts and Donations—Capital	277	11	0	0	0	288	Capital projects
Career & Technical Education Projects	32	1	0	0	0	33	Special revenue
Fingerprint	21	1	0	22	0	22	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	145,657	5,713	0	150,000	0	151,370	General
Textbooks	36	1	0	42	0	37	Special revenue
Litigation Recovery	93	4	0	0	0	96	General
Indirect Costs	682,730	27,112	104,387	750,000	148,358	665,871	General
Unemployment Insurance	0	0	0	0	0	0	General
Teacherage	91,480	48,891	0	130,000	4,349	136,022	Special revenue
Insurance Refund	2,314,152	82,090	0	0	0	2,396,242	Special revenue
Grants and Gifts to Teachers	12,372	485	0	17,000	0	12,857	Special revenue
Advertisement	0	2,424	0	0	0	2,424	General
Career Technical Education	140,469	333,256	0	450,000	375,634	98,091	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	68,380	930,896	0	1,300,000	921,625	77,652	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	3,908	4,068,130	0	3,800,000	4,068,130	3,908	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	108,623	91,723	0	200,000	69,221	131,124	Special revenue
Employee Insurance Program Withholdings	18,903	0	0	0	0	18,903	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	Special revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	43,987	1,860	0	44,000	0	45,847	Enterprise
Self-Insurance	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	114,644	28,278	0	140,000	0	142,922	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	0	0	0	0	0	0	Internal services
Total	19,587,793	50,868,478	5,521	64,010,214	49,137,358	21,324,435	

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

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2026.
- (2) The District's actual fund balance reserve for FY 2026 was:
- 0

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses

Funds															
General fund*			Capital projects fund				Special revenue funds								
Maintenance and Operations fund	Unrestricted Capital Outlay Fund (if included in the general fund)	Other funds reported in the general fund	Unrestricted Capital Outlay Fund (if <u>not</u> included in the general fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and state grants	Other special revenue funds	Debt service funds	Permanent fund	Enterprise funds	Internal service funds	Total all funds	
A. Ending fund balance amounts and planned uses															
Current year beginning fund balance															
1. FY 2026 AFR beginning fund balance	6,463,288	2,245,466	3,182,762	0	0	49,606	23,136	731,453	(129,851)	6,776,019	68,380	0	43,987	114,644	19,568,890
Current year ending fund balance															
2. Total FY 2026 ending fund balance	6,251,076	2,921,383	3,944,759	0	0	50,911	23,890	1,071,176	365,956	6,409,959	77,652	0	45,847	142,922	21,305,531
FY 2026 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.b Fund balance exceeding budget capacity in budget-controlled funds	3,381,992	556,597	0	0	0	0	0	0	0	0	0	0	0	3,938,589	
3.c Planned to be spent in FY 2027 to support budgeted spending	2,869,084	2,364,786	0	0	0	0	23,890	1,071,176	365,956	1,192,510	0	0	0	7,887,402	
3.d Maintained for debt retirement after FY 2027	0	0	0	0	0	0	0	0	0	77,652	0	0	0	77,652	
3.e Maintained for capital projects after FY 2027	0	0	1,014,827	0	0	0	0	0	0	0	0	0	0	1,014,827	
3.f Maintained for retirement contributions after FY2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.g Maintained for self-insurance or OPEB after FY 2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.h Maintained for future financial stability	0	0	2,929,933	0	0	50,911	0	0	5,217,449	0	0	45,847	142,922	8,387,062	
3.i	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.j	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.k Total FY 2026 ending fund balance	6,251,076	2,921,383	3,944,760	0	0	50,911	23,890	1,071,176	365,956	6,409,959	77,652	0	45,847	142,922	21,305,532
FY 2026 ending fund balance classification															
4.a Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.b Restricted	0	0	1,553,173	0	0	50,911	4,196	1,071,176	365,956	6,409,959	77,652	0	0	9,533,023	
4.c Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.d Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.e Unassigned	6,251,076	2,921,383	2,391,586	0	0	0	19,694	0	0	0	0	45,847	142,922	11,772,508	
4.f Total (amount must agree to line 3.k above)	6,251,076	2,921,383	3,944,759	0	0	50,911	23,890	1,071,176	365,956	6,409,959	77,652	0	45,847	142,922	21,305,530

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and Other Funds columns on this page.

		Governing Board policy number (N/A if no adopted policy exists):
B. Fund balance reserve process or policy		
1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (yes or no in cell F28) If the District has an adopted governing board policy, enter the policy number in the box provided (cell G28).	No	

If question 1 was answered yes, complete the table below to describe the District's specific FY 2026 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

2. Fund(s)	Targeted FY 2026 fund balance reserve amount(s)	Actual FY 2026 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2027 and thereafter:

The fund balance will be used first ahead of other revenues toward FY2027 expenditures