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 11/11/2026 (Date) contain(s) the data for the annual financial report described above.

Superintendent signature	Business Manager signature
Clark Tenney Superintendent (typed name)	Brian Moore Business Manager (typed name)
Brian Moore District contact employee	(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)	$	1,190,986

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

Funds available		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	
Beginning fund balance (1)	1.	6,463,288	2,245,466	49,606	0	68,380		1.
Revenues								
1000 Local								
1110 Property taxes	2.	21,965,101	1,156,060	0		904,883	(1)	2.
1140 Penalties and interest on taxes	3.	0					0	3.
1200 Revenue from local governmental units other than districts	4.	0	0			0	0	4.
1280 Revenue in lieu of taxes	5.	0	0	0		0	0	5.
1311 Tuition from individuals excluding summer school	6.	0	0			0	556,027	6.
1312 Tuition from individuals for summer school	7.	0	0			0	6,615	7.
1320 Tuition from other Arizona districts	8.	182,491	0			7,599	(1)	8.
1330 Tuition from out-of-state districts	9.	0	0			0	0	9.
1340 Tuition from other private sources (other than individuals)	10.	32,426	0			0	0	10.
1350 Tuition from other government sources within Arizona	11.	44,092	0			0	0	11.
1360 Tuition from other government sources outside Arizona	12.	0	0			0	0	12.
1410 Transportation fees from individuals	13.	0	0			0	0	13.
1420 Transportation fees from other Arizona districts	14.	0	0			0	0	14.
1430 Transportation fees from out-of-state districts	15.	0	0			0	0	15.
1440 Transportation fees from other private sources (other than individuals)	16.	0	0			0	0	16.
1450 Transportation fees from other government sources within Arizona	17.	0	0			0	0	17.
1460 Transportation fees from other government sources outside Arizona	18.	0	0			0	0	18.
1500 Investment income	19.	0	311,679	1,306	0	18,415	534,755	19.
1600 Food Service	20.	0	0			0	378,454	20.
1750 Revenue from enterprise and student activities	21.	0	0			0	665,721	21.
1755 Revenue from fees paid on a student's behalf with grant monies	22.	0	0			0	0	22.
1790 Extracurricular activities fees tax credit	23.	0	0			0	318,035	23.
1800 Revenue from community services activities	24.	0	0			0	301,663	24.
1910 Rentals	25.	0	0			0	34,875	25.
1920 Contributions and donations from private sources	26.	0	0			0	210,180	26.
1950 Miscellaneous revenues from other districts	27.	0	0			0	352,625	27.
1960 Miscellaneous revenues from other local governmental units	28.	0	0			0	0	28.
Other (specify) (2) 1980, 1990	29.	(1)	0	(1)	0	(1)	15,335	29.
Total Local Revenues (lines 2-29)	30.	22,224,109	1,467,739	1,305	0	930,896	3,374,283	30.
2000 County								
2110 County School Fund	31.	0	0				0	31.
2210 Special County School Reserve Fund	32.	0	0				0	32.
Other (specify)	33.	0	0				0	33.
Total County Revenues (lines 31-33)	34.	0	0				0	34.
3000 State								
3100 Unrestricted	35.	418,965	0				145,239	35.
3110 State Equalization Assistance	36.	0	0				0	36.
3120 Additional State Aid	37.	7,584,097	399,163				0	37.
3200 Restricted	38.						8,468,710	38.
Other (specify)	39.	0	0			0	0	39.
Total State Revenues (lines 35-39)	40.	8,003,062	399,163			0	8,613,949	40.
4000 Federal								
4100 Unrestricted revenue received directly from the federal government	41.	0					0	41.
4200 Unrestricted revenue received from the federal government through the state	42.	0					1,064,795	42.
4300 Restricted revenue received directly from the federal government	43.						51,549	43.
4500 Restricted revenue received from the federal government through the state	44.						3,834,565	44.
4700 Revenue received from the federal government through other intermediate agencies	45.	0					582,427	45.
4800 Revenue in lieu of taxes	46.	0					0	46.
4900 Revenue for/on behalf of the district	47.	0					320,637	47.
Other (specify)	48.	0				0	(1)	48.
Total Federal Revenues (lines 41-48)	49.	0				0	5,853,972	49.
Total fund revenue (lines 30, 34, 40, and 49)	50.	30,227,171	1,866,902	1,305	0	930,896	17,842,204	50.
5000 Other Financing Sources								
5100 Issuance of bonds	51.				0	0	0	51.
5200 Fund transfers-in	52.	0	0	0	0	0	104,387	52.
5300 Proceeds from the disposal of real or personal property	53.	0	0	0	0	0	5,521	53.
5400 Capital contributions	54.	0	0	0	0	0	0	54.
5500 Lease proceeds	55.	0	0	0	0	0	0	55.
5600 Other long-term debt proceeds	56.	0	0	0	0	0	0	56.
5700 Unusual or infrequent items	57.	0	0	0	0	0	0	57.
Other (specify)	58.	0	0	0	0	0	0	58.
Total Other Financing Sources (lines 51-58)	59.	0	0	0	0	0	109,908	59.
Total funds available (lines 1, 50, and 59)	60.	36,690,459	4,112,368	50,911	0	999,276	17,952,112	60.
Total expenditures	61.	30,439,383	1,190,986	0	0	921,625	16,585,364	61.
6900 Other Financing Uses								
6910, 6930 Transfers-out	62.	0	0	0	0	0	104,387	62.
6940 Payment to escrow agent for defeasance of debt	63.	0	0	0	0	0	0	63.
6950 Unusual or infrequent items	64.	0	0	0	0	0	0	64.
Other (specify)	65.	0	0	0	0	0	0	65.
Total Other Financing Uses (lines 62-65)	66.	0	0	0	0	0	104,387	66.
Total expenditures and other financing uses (lines 61 plus 66)	67.	30,439,383	1,190,986	0	0	921,625	16,689,751	67.
Ending fund balance (line 60 minus line 67) (3)	68.	6,251,076	2,921,382	50,911	0	77,651		68.

(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

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%	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%	2.
2200 Instructional staff	3.	849,376	373,032	235,436	10,541	0	1,488,326	1,468,385	1,387,637	5.8%	3.
2300 General administration	4.	421,887	134,118	97,101	2,019	17,237	671,779	672,362	616,756	9.0%	4.
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%	5.
2500 Central services	6.	576,930	206,225	78,020	15,699	32,467	996,157	909,341	886,234	2.6%	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%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	61,905	34,127	0	2,460	0	101,729	98,492	168,960	-41.7%	9.
610 School-sponsored cocurricular activities	10.	9,150	1,845	0	0	0	10,995	10,995	11,028	-0.3%	10.
620 School-sponsored athletics	11.	265,958	56,531	0	0	14,994	360,141	337,483	337,397	0.0%	11.
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	0	0	36,043	0	0	55,000	36,043	39,402	-8.5%	13.
Subtotal (lines 1-13)	14.	12,143,332	5,025,042	3,819,524	1,124,441	118,018	23,591,688	22,230,357	22,455,105	-1.0%	14.
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%	15.
2000 Support services											
2100 Students	16.	1,420,184	510,349	335	184	0	1,986,667	1,931,052	2,063,524	-6.4%	16.
2200 Instructional staff	17.	250,849	93,042	11,144	279	403	342,860	355,717	264,907	34.3%	17.
2300 General administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	600	121	0	0	0	721	721	717	0.6%	19.
2500 Central services	20.	0	0	6,031	0	0	4,516	6,031	1,173	414.2%	20.
2600 Operation & maintenance of plant	21.	0	0	668	14	0	763	682	0	--	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	4,067,896	1,768,654	18,178	1,378	403	6,492,141	5,856,509	5,681,499	3.1%	24.
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%	25.
510 Desegregation (from districtwide desegregation expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout prevention programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support serv. & oper. of noninstructional serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint career and technical education and vocational education center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading program	31.	113,828	38,811	0	0	0	180,000	152,639	150,010	1.8%	31.
Total expenditures (lines 14, 24-26, 29-31)	32.	17,434,053	7,383,497	4,146,698	1,356,714	118,421	33,308,467	30,439,383	30,238,844	0.7%	32.

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)	781,163

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

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														
CSF revenue	1.		3,666,646											
Interest income and other revenues	2.		114,639											
Total revenues (lines 1 and 2)	3.		3,781,285											
Expenditures														
1000 Instruction	4.			2,574,849	521,080	0	0	0	0	3,250,260	3,095,929	3,151,638	-1.8%	
2100 Support services - students	5.			162,048	32,066	0	0	0	0	204,646	194,114	159,751	21.5%	
2200 Support services - instructional staff	6.			119,100	24,273	0	8,146		0	175,475	151,519	133,819	13.2%	
2300 Support services - general administration	7.					0				0	0	0	0.0%	
2500 Central services	8.								0	0	0	0	0.0%	
3300 Community services operations	9.			0	0	0				0	0	0	0.0%	
4000 Facilities acquisition and construction	10.							0		0	0	0	0.0%	
5000 Debt service	11.								0	0	0	0	0.0%	
Total expenditures (lines 4-11)	12.			2,855,997	577,419	0	8,146	0	0	3,630,381	3,441,562	3,445,208	-0.1%	
Total Classroom Site Fund	13.	731,453	3,781,285	2,855,997	577,419	0	8,146	0	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

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

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 Budget	Totals Actual	Totals Prior year actual	% Increase/ decrease in 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			1	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	442,523	252,661	0	1	3,555,772	1,190,986	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: **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 Budget	Unrestricted Capital Outlay Fund 610 Actual	Bond Building Fund 630 Budget	Bond Building Fund 630 Actual	New School Facilities Fund 695 Budget	New School Facilities Fund 695 Actual	Adjacent Ways Fund 620 Budget	Adjacent Ways Fund 620 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	914,268	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	$	0
2. Land acquisition costs	$	0

Capital assets as of June 30, 2026		
Land and improvements	11,721,746	1.
Buildings and improvements	75,136,585	2.
Furniture, equipment, vehicles, and technology	8,588,904	3.
Construction in progress	979,553	4.
Total	96,426,788	5.

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

Federal and State Projects

Federal projects		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers (1) Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual	Fund types		Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
100-130 ESEA Title I - Helping Disadvantaged Children	1.	18,213	670,922	(23,867)	647,725	659,774	5,494	Special revenue	1.	0	23,867	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(10,404)	167,371	(5,247)	211,319	151,720	0	Special revenue	2.	0	5,247	2.
160 ESEA Title IV - 21st Century Schools	3.	(123,171)	475,669	(16,173)	485,402	428,562	(92,237)	Special revenue	3.	0	16,173	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	Special revenue	4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(2,144)	5,281	0	10,048	5,281	(2,144)	Special revenue	5.	0	0	5.
200 ESEA Title VII - Indian Education	6.	14	16,141	(607)	16,719	15,534	14	Special revenue	6.	0	607	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	Special revenue	7.	0	0	7.
220 IDEA Part B	8.	(134,409)	1,073,691	(33,332)	1,002,161	853,014	52,936	Special revenue	8.	0	33,332	8.
230 Johnson-O'Malley	9.	9	21,552	(778)	30,000	20,774	9	Special revenue	9.	0	778	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	Special revenue	10.	0	0	10.
250 AEA - Adult Education	11.	0	0	0	0	0	0	Special revenue	11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	(2,792)	102,301	(3,153)	130,000	97,545	(1,189)	Special revenue	12.	0	3,153	12.
280 ESEA Title X - Homeless Education	13.	0	48,343	(1,835)	51,169	47,941	(1,433)	Special revenue	13.	0	1,835	13.
290 Medicaid Reimbursement	14.	340,513	1,102,912	0	980,000	667,611	775,814	General	14.	0	0	14.
349 National Forest Fees	15.	147,502	586,844	0	408,000	228,464	505,882	General	15.	0	0	15.
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	Special revenue	16.	0	0	16.
374 E-Rate	17.	32,134	264,379	0	300,000	1,529	294,984	Special revenue	17.	0	0	17.
378 Impact Aid	18.	0	0	0	0	0	0	Special revenue	18.	0	0	18.
300-399 Other Federal Projects	19.	2,989	487,495	(19,395)	1,869,604	473,471	(2,382)	Special revenue	19.	0	19,395	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0	Capital projects	20.	0	0	20.
Total federal project funds (lines 1-20)	21.	268,454	5,022,901	(104,387)	6,142,147	3,651,220	1,535,748		21.			
Total COVID-19 federal relief funds included in lines above	22.	0	0	0		0	0		22.	0	0	22.

State projects										Other financing sources (2)	Other financing uses (2)	
400 Vocational Education	23.	0	19,203	0	25,120	19,203	0	Special revenue	23.	0	0	23.
410 Early Childhood Block Grant	24.	0	0	0	0	0	0	Special revenue	24	0	0	24
420 Ext. School Yr. - Pupils with Disabilities	25.	0	0	0	0	0	0	Special revenue	25.	0	0	25.
425 Adult Basic Education	26.	0	0	0	0	0	0	Special revenue	26.	0	0	26.
430 Chemical Abuse Prevention Programs	27.	0	0	0	0	0	0	Special revenue	27.	0	0	27.
435 Academic Contests	28.	0	0	0	0	0	0	Special revenue	28.	0	0	28.
450 Gifted Education	29.	0	0	0	0	0	0	Special revenue	29.	0	0	29.
456 College Credit Exam Incentives	30.	44,140	15,797	0	60,000	13,281	46,656	Special revenue	30.	0	0	30.
460 Environmental Special Plate	31.	0	0	0	0	0	0	Special revenue	31.	0	0	31.
465-499 Other State Projects	32.	45,570	533,580	0	450,000	513,901	65,249	Special revenue	32.	0	0	32.
Total State project funds (lines 23-32)	33.	89,710	568,580	0	535,120	546,385	111,905		33.			
Total federal and State projects (lines 21 and 33)	34.	358,164	5,591,481	(104,387)	6,677,267	4,197,605	1,647,653		34.			

(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.

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

Other funds		Beginning fund balance Actual	Revenues Actual	Net other financing sources and uses including transfers and unusual or infrequent items. Actual	Expenditures Budget	Expenditures Actual	Ending fund balance Actual		Other financing sources including transfers-in and unusual or infrequent items 5000	Other financing uses including transfers-out and unusual or infrequent items 6900	
020 Instructional Improvement	1.	879,817	332,520		1,050,000	461,872	750,465	1.			1.
050 County, City, and Town Grants	2.	7,181	281	0	8,000	0	7,462	2.	0	0	2.
071 English Language Learner (1)	3.	0	11,348	0	11,349	11,348	0	3.	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.	0	0	4.
500 School Plant	5.	1,492,584	93,089	5,521	1,570,000	38,021	1,553,173	5.	5,521	0	5.
515 Civic Center	6.	183,198	267,070	0	377,000	149,388	300,880	6.	0	0	6.
520 Community School	7.	0	0	0	0	0	0	7.	0	0	7.
525 Auxiliary Operations	8.	373,684	1,160,424	0	1,400,000	1,243,977	290,131	8.	0	0	8.
526 Extracurricular Activities Fees Tax Credit	9.	901,790	352,955	0	1,200,000	423,142	831,603	9.	0	0	9.
530 Gifts and Donations	10.	1,273,412	258,961	0	1,500,000	255,368	1,277,005	10.	0	0	10.
535 Career & Technical Education Projects	11.	32	1	0	0	0	33	11.	0	0	11.
540 Fingerprint	12.	21	1	0	22	0	22	12.	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.	0	0	13.
550 Insurance Proceeds	14.	145,657	5,713	0	150,000	0	151,370	14.	0	0	14.
555 Textbooks	15.	36	1	0	42	0	37	15.	0	0	15.
565 Litigation Recovery	16.	93	4	0	0	0	97	16.	0	0	16.
570 Indirect Costs	17.	682,730	27,112	104,387	750,000	148,358	665,871	17.	104,387	0	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.	0	0	18.
580 Teacherage	19.	91,480	48,891	0	130,000	4,349	136,022	19.	0	0	19.
585 Insurance Refund	20.	2,314,152	82,090	0	0	0	2,396,242	20.	0	0	20.
590 Grants and Gifts to Teachers	21.	12,372	485	0	17,000	0	12,857	21.	0	0	21.
595 Advertisement	22.	0	2,424	0	0	0	2,424	22.	0	0	22.
596 Career Technical Education	23.	140,469	333,256	0	450,000	375,634	98,091	23.	0	0	23.
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.	0	0	24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.	0	0	25.
650 Gifts and Donations—Capital	26.	277	11	0	0	0	288	26.	0	0	26.
660 Condemnation	27.	0	0	0	0	0	0	27.	0	0	27.
665 Energy and Water Savings	28.	18,950	743	0	19,500	0	19,693	28.	0	0	28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	0	0	29.
691 Building Renewal Grant	30.	3,908	4,068,130	0	3,800,000	4,068,130	3,908	30.	0	0	30.
695 New School Facilities	31.	0	0		0	0	0	31.			31.
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0	32.	0	0	32.
750 Permanent Funds	33.	0	0	0	0	0	0	33.	0	0	33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0	34.	0	0	34.
850 Student Activities	35.	108,623	91,723		200,000	69,221	131,125	35.			35.
855 Employee Insurance Program Withholdings	36.	18,903	0	0	0	0	18,903	36.	0	0	36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0	37.	0	0	37.
900-949 Enterprise Funds	38.	43,987	1,860	0	44,000	0	45,847	38.	0	0	38.
	39.	0	0	0	0	0	0	39.	0	0	39.
Internal Service Funds 950-989											
	1.	0	0	0	0	0	0	1.	0	0	1.
955 Intergovernmental Agreements	2.	114,644	28,278	0	140,000	0	142,922	2.	0	0	2.
	3.	0	0	0	0	0	0	3.	0	0	3.
	4.	0	0	0	0	0	0	4.	0	0	4.

Instructional Improvement Fund 020	Budget	Actual	
Expenditures			
Teacher compensation increases	0	0	1.
Class size reduction	1,050,000	461,872	2.
Dropout prevention programs	0	0	3.
Instructional improvement programs	0	0	4.
Total expenditures (lines 1-4)	1,050,000	461,872	5.
Total expenditures from accounting data		461,872	6.

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

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

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2025	5,385,000	1.
2. Bonds issued during FY 2026	0	2.
3. Bonds retired during FY 2026	(745,000)	3.
4. Bonds outstanding, June 30, 2026	4,640,000	4.
5. Short-term debt outstanding, July 1, 2025	0	5.
6. Short-term debt outstanding, June 30, 2026	0	6.

B. District assessed valuation and other district information

1. FY 2026 Assessed valuations and tax rates			
a. Primary	1,386,207,121.0000	Tax rate	2.2438
b. Secondary	2,212,198,482.0000	Tax rate	0.0664
2. Number of schools			7
3. Actual days in session			180
4. Area of school district (square miles)			283

(Report this WHETHER OR NOT district changed boundaries in FY 2026)

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)*	21,619,317
2. Classroom supplies *(function 1000, object code 6600)*	584,463
3. Administration *(functions 2300, 2400, 2500, & 2900)*	3,856,316
4. Support services—students *(function 2100)*	4,887,055
5. All other support services & operations *(functions 2200, 2600, 2700, 3100, & 3400)*	11,118,200
6. Total current expenditures	42,065,351
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	3,456,535
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	38,608,816

E. Other long-term debt

1. Other principal (object 6832)	179,714
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	183,718
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	Yes

F. 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

G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391): 0

H. Cash and investments held at June 30, 2026

1. Sinking funds	0
2. Bond funds	0
3. Other funds, except for any employee retirement funds	0

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2026	60,804
2. Average salary of all teachers employed in FY 2025	59,634
3. Increase in average teacher salary from prior year	1,170
4. Percentage increase	2.0%

Comments on average salary calculation (optional):

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	26,679	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	11,879,443	195.37
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	1,340,184	23.53
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	10,539,259	171.84
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	98,096	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	187,712	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	454,283	
6. Other certified staff (all functions, object codes 6140-6149)	4,328,526	

7. In FY 2026, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:
   a. Increasing base salary by granting years of experience on its salary schedule? (yes or no): Yes
   b. Making payments in addition to their base salary? (yes or no): No

8. Total certified salary payments from accounting data: 16,974,739

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

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

Areas of identification [A.R.S. §15-203(A)(15)]	Grade K	1	2	3	4	5	6	7	8	9	10	11	12	Total	
1. Quantitative reasoning	0	8	7	17	18	16	21	17	9	9	7	2	18	149	1.
2. Verbal reasoning	0	3	4	3	12	9	18	14	6	7	7	9	10	102	2.
3. Nonverbal reasoning	0	6	5	9	13	5	15	7	4	2	7	4	8	85	3.
4. Total duplicated enrollment (lines 1-3)	0	17	16	29	43	30	54	38	19	18	21	15	36	336	4.

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	5,700,000	5,546,451	1.
2. Gifted education	75,000	60,562	2.
3. Remedial education	0	0	3.
4. ELL incremental costs	140,000	151,556	4.
5. ELL compensatory instruction	0	0	5.
6. Vocational and technological education (non-CTED)	0	0	6.
7. Career education	0	0	7.
8. Career technical education (CTED programs in 300 range)	577,141	97,941	8.
9. Total (lines 1-8)	6,492,141	5,856,510	9.
10. IEP required pupil transportation costs coded within program 400	320,000	153,615	10.

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

		Budget	Actual	
1. Nonfederal audit expenditures - M&O fund	**6350**	54,550	56,100	1.
2. Federal audit expenditures - all funds	*6330*	0	0	2.

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

Actual expenditures made in FY 2026 $ 11,087

F. Tuition

	Tuition expenditures
1. Tuition to other Arizona districts (object 6561)	0
2. Tuition to other out-of-state districts (object 6562)	0
3. Tuition to private schools (object 6563)	59,100
4. Tuition to ed schools\coops\IGAs (object 6564)	17,492
5. Tuition to ed schools\coops\IGAs (object 6569)	36,043
6. Total (lines 1-5)	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	Amount
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)*	8,946,575
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)*	6,292,306
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)*	2,005,437
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)*	616,480
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)*	153,615

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

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

Funds 001-799 (excluding 575)		Programs 100-630: 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	Programs 700-900: All object codes (excluding 6900)	Total	
1000 Instruction	1.	14,972,696	5,801,316	747,874	584,554	185,721	2,954				102,432	36,043	22,433,590	1.
2000 Support services														
2100 Students	2.	3,169,247	1,153,132	131,709	105,971	31,420	9,626				360,995	0	4,962,100	2.
2200 Instructional staff	3.	1,533,585	585,630	303,006	153,499	29,636	4,745				0	0	2,610,101	3.
2300 General administration	4.	478,022	150,607	126,020	3,073	0	15,706	0			1,531	0	774,959	4.
2400 School administration	5.	1,317,063	469,462	11,816	11,493	5,241	5,940				10,321	0	1,831,336	5.
2500, 2900 Central services, other	6.	732,886	257,585	142,816	151,419	812	45,640			0	1,048	0	1,332,206	6.
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	7.
2700 Student transportation	8.	1,156,049	561,248	304,494	265,193	272,689	0				0		2,559,673	8.
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	9.
3200 Enterprise operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community services operations	11.											0	0	11.
3400 Bookstore operations	12.	56,316	21,377	0	0	89	0				0	0	77,782	12.
Total (lines 1-12)	13.	24,082,760	9,300,853	6,126,776	2,410,071	911,921	89,559	0		0	483,208	36,043	43,441,191	13.
From federal funds	14.	2,049,632	739,553	1,207,504	277,437	115,711	5,237	0		0	8,327	0	4,403,401	14.
From state and local sources	15.	22,033,128	8,561,300	4,919,272	2,132,634	796,210	84,322	0		0	474,881	36,043	39,037,790	15.
4000 Facilities acquisition and construction	16.	0	0	4,341,890	0	0	0				0	0	4,341,890	16.
5000 Debt service	17.								1,108,433	176,125		0	1,284,558	17.

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	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	2,372,790	0	0	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	401,334	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	214,694	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	90,611	0	0	0	5.

Other items (funds 001-799, excluding 575)

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

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

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

CTED districts only (funds 001-799 excluding 575, all functions)

1. 6591 Services purchased from other Arizona districts	0	1.
2. 6870 Pass-through payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	42,025	1.
2. ESEA Title IV - 21st Century Community Learning Centers	386,537	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 expenditure detail (funds 001-799, excluding 575)

	Property 6700	All other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	36,043	36,043	2.
3. Program 900	0	0	0	3.
4. Function 3300-Community Service Operations (program 900)	0			4.

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

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

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

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

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	1.
2. Function 2220 Library/media services	13,065	2.

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

1. Object 664X, functions 1000 and 2220	378,249	1.

District name Prescott Unified School District | County Yavapai | CTDS number 130201000

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

Current expenditures from 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)	
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**

Technology related expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
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

COVID-19 federal relief funds	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
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 uses **0**

District name Prescott Unified School District | **County** Yavapai | **CTDS number** 130201000

Food Service

		Fund 510	
		Actual	
Beginning fund balance (1)	1.	863,435	1.
Revenues			
1500 Investment income	2.	24,084	2.
1600 Food service	3.	378,454	3.
Other local none	4.	1	4.
3200 Restricted revenue received from State	5.	8,424	5.
4500 Restricted revenue rec. from fed. gov.	6.	827,637	6.
4900 Revenue for/on behalf of the district	7.	63,468	7.
Total revenue (lines 2-6)	8.	1,302,068	8.
5000 Other financing sources and fund transfers-in	9.	0	9.
Total available (lines 1, 7, and 8)	10.	2,165,503	10.

A. Number of operating months 10

B. Number of meals served	**Breakfasts**	**Lunches/ Suppers**	**A la carte***	**Snacks**
1. Served at district locations				
a. Reimbursable meals only	69,301	212,318	32,252	17,438
b. Program adults/adult workers	0	102	0	0
c. Other	263	1,399	0	0
2. Served at other locations				
a. Reimbursable meals only	0	0	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

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

C. Meal prices	**P-6**	**7-8**	**9-12**	**Adult**
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	1.50	1.50	1.50	2.25
5. Paid lunch	2.75	3.00	3.00	4.25
6. Paid snack	0.00	0.00	0.00	0.00

D. Special milk program

Charge to children per ½ pint milk unit $0.00

Number of ½ pint milk units served to children 0

For comparison only - prior year number of meals served	**Breakfasts**	**Suppers**	**A la carte**	**Snacks**
1. Served at district locations				
a. Reimbursable meals only	69,401.00	215,683.00	41,223.00	22,305.00
b. Program adults/adult workers	0.00	440.00	0.00	0.00
c. Other	301.00	941.00	0.00	0.00
2. Served at other locations				
a. Reimbursable meals only	1,067.00	4,433.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00

		Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610	
Expenditures		Budget	Actual	Actual	Actual	
6150 Classified salaries	11.		0	30,452	0	11.
6200 Employee benefits	12.		0	16,916	0	12.
6400 Purchased property services	13.		329,000	0	0	13.
6570 Food service management	14.		1,168,722	0		14.
6591 Services purchased from other AZ districts	15.		0	0		15.
6610 General supplies (nonfood items)	16.		8,878	2,460	0	16.
6620 Energy	17.		0	0		17.
6631 USDA Commodities (excluding freight)	18.		63,468			18.
6632 USDA Commodities (freight only)	19.		0			19.
6633 Other food	20.		0			20.
6634 Storage costs for USDA Commodities	21.		0			21.
6700 Property (excluding 6731-42)	22.				0	22.
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under $5,000	23.		35,429		0	23.
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing $5,000 or more	24.		52,550		0	24.
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing $10,000 or more	25.		10,615		0	25.
6832 and 6842 Other principal and interest	26.		0		0	26.
Other expenditures *6655, 6890*	27.		28,726	0	0	27.
Total expenditures (lines 11-27)	28.	2,000,000	1,697,388	49,828	0	28.
6910 Indirect costs transfers-out	29.		0			29.
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	30.		0			30.
Total expenditures & other uses (lines 28-30)	31.		1,697,388			31.
Ending fund balance (line 10 minus line 31) (1)	32.		468,115			32.

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 0

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

(1) Includes food service fund revolving account cash balance of $0 at 7/1/25 or $0 at 6/30/26, as applicable.

CTDS number 130201000

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 11/10/2026, 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.

Avg. Daily Membership	2025	2026
Attending	3,543.4530	3,475.2329

2026 Tax Rates:	Primary	Secondary
	2.2438	0.0664

Jane Robertson
President of the Governing Board

Rev. 8/26 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	Fund types
Regular Education				23,591,688	22,230,357		
Special Education				6,492,141	5,856,509		
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	1,190,986	2,921,382	General
Adjacent Ways	49,606	1,305	0	44,000	0	50,911	Capital projects
Federal projects	268,454	5,022,901	(104,387)	6,142,147	3,651,220	1,535,748	
State projects	89,710	568,580	0	535,120	546,385	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	19,693	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	290,131	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	97	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	77,651	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	131,125	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
	0	0	0	0	0	0	Internal services
Intergovernmental Agreements	114,644	28,278	0	140,000	0	142,922	Internal services
	0	0	0	0	0	0	Internal services
	0	0	0	0	0	0	Internal services
Total	19,587,792	50,868,479	5,521	64,010,214	49,137,357	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

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

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 not 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
Current year beginning fund balance															
1. FY 2026 AFR beginning fund balance	6,463,288	2,245,466	3,182,763	0	0	49,606	23,135	731,453	(129,851)	6,776,018	68,380	0	43,987	114,644	19,568,889
Current year ending fund balance															
2. Total FY 2026 ending fund balance	6,251,076	2,921,382	3,944,762	0	0	50,911	23,889	1,071,176	365,957	6,409,959	77,651	0	45,847	142,922	21,305,532
FY 2026 ending fund balance details:															
3.a Fund deficit	0	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						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	77,652	0	0	0	77,652
3.e Maintained for capital projects after FY 2027		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
3.h Maintained for future financial stability	0	0	2,929,933	0	0	50,911	0	0	0	5,217,449		0	45,847	142,922	8,387,061
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	3,944,759	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 classification															
4.a Nonspendable	0	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	0	9,533,022
4.c Committed	0	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	0
4.e Unassigned	6,251,076	2,921,383	2,391,586	0	0	0	19,694	0	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.

B. Fund balance reserve process or policy

		Governing Board policy number (N/A if no adopted policy exists):
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.

District name Prescott Unified School District **County** Yavapai **CTDS number** 130201000

Supplement to School District Annual Financial Report for districts that incurred expenditures for English Language Learners (A.R.S. §§15-756.04 and 15-756.11)

Revenue object codes/expenditure function codes		Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total expenditures Budget	Total expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted revenue from state sources	1.	11,348									1.
Investment income and other revenues	2.	0									2.
Total revenues (lines 1 and 2)	3.	11,348									3.
Expenditures											
1000 Instruction	4.		8,015	3,333	0	0	0	0	11,349	11,348	4.
2000 Support services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional staff	6.		0	0	0	0	0	0	0	0	6.
2300 General administration	7.		0	0	0	0	0	0	0	0	7.
2400 School administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (*must agree with the AFR page 6, line 3)*	13.	11,348	8,015	3,333	0	0	0	0	11,349	11,348	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted revenue from state sources	14.	0									14
Investment income and other revenues	15.	0									15.
Total revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional staff	19.		0	0	0	0	0	0	0	0	19.
2300 General administration	20.		0	0	0	0	0	0	0	0	20.
2400 School administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.