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# **WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**

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## **Annual Comprehensive Financial Report**

Fiscal Year Ended June 30, 2021



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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
WILLCOX, AZ**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2021**

**Issued by:  
Business and Finance Department**

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## INTRODUCTORY SECTION

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## *Willcox Unified School District #13*

December 17, 2021

Citizens and Governing Board  
Willcox Unified School District No. 13  
480 N. Bisbee Ave.  
Willcox, AZ 85643-1509

State law mandates that school districts required to undergo an annual single audit publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States by a certified public accounting firm licensed in the State of Arizona. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the Willcox Unified School District No. 13 (District) for the fiscal year ended June 30, 2021.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been audited by Dobridge & Company, P.C., a certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2021, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the District was part of a broader, federally mandated Single Audit as required by the provisions of the Single Audit Act Amendments of

1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the District's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in a separately issued Single Audit Report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF THE DISTRICT**

The District is one of 23 public school districts located in Cochise County, Arizona. It provides a program of public education from preschool through grade twelve, with an estimated current enrollment of 975 students.

The District's Governing Board is organized under Section 15-321 of the Arizona Revised Statutes (A.R.S.). Management of the District is independent of other state or local governments. The County Treasurer collects taxes for the District, but exercises no control over its expenditures/expenses. Projected enrollment for the 2021-22 school year is 1,006. District schools cover 900 square miles of Southern Arizona and the average age of school structures is 35 years.

The membership of the Governing Board consists of five members elected by the public. Under existing statutes, the Governing Board's duties and powers include, but are not limited to, the acquisition, maintenance and disposition of school property; the development and adoption of a school program; and the establishment, organization and operation of schools. The Board also has broad financial responsibilities, including the approval of the annual budget, and the establishment of a system of accounting and budgetary controls.

The financial reporting entity consists of a primary government and its component units. A component unit is a legally separate entity that must be included in the reporting entity in conformity with generally accepted accounting principles. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and the District is not included in any other governmental reporting entity. Consequently, the District's financial statements include only the funds of those organizational entities for which its elected governing board is financially accountable. The District's major operations include education, student transportation, construction and maintenance of District facilities, food services, and athletic functions.

*WUSD Vision: Making a Difference In Our Children's Future!*

*WUSD Mission: Every Student Is Successful - Every Student Meets or Exceeds Arizona State Standards.*

**"As you think, so you are - as you imagine, so you become!"**

Willcox Unified School District No. 13 is located in the southeastern part of Arizona, about fifty miles from the border of New Mexico, 80 miles from Mexico, and 80 miles from the City of Tucson. The District was formed in the 1940s, by the unification of Willcox School District and Willcox Union High School.

The City of Willcox was founded in 1880 and incorporated in 1915. US Census 2020 reports show the population within the Willcox city limits at 3,549 residents. Willcox is the home of many businesses including Simflo Pumps, a large pump fabricator and manufacturer, and Nature Sweet Tomatoes, the largest greenhouse tomato producer in the world. Riverview Famers LLC is the largest employer in Willcox with approximately 400 employees. Willcox has also become home to vineyards, wineries, tasting rooms and the largest custom crush facility in Arizona, Aridus Wine Company. Coronado Vineyards, Keeling-Schafer Vineyards, Carlson Creek Vineyards, Flying Leap Vineyards, Passion Cellars, Golden Rule Vineyards, Pillsbury Wine Company, Zarapa Vineyard and are all located in Willcox.

The annual expenditure budget serves as the foundation for the District's financial planning and control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual expenditure budget approved by the District's Governing Board. The expenditure budget is prepared by fund for all Governmental Funds, and includes function and object code detail for the General Fund and some Special Revenue and Capital Projects Funds. The legal level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established at the individual fund level for all funds. Funds that are not required to legally adopt a budget may have over-expenditures of budgeted funds. The budget for these funds is simply an estimate and does not prevent the District from exceeding the budget as long as the necessary revenue is earned. The District is not required to prepare an annual budget of revenue; therefore, a deficit budgeted fund balance may be presented. However, this does not affect the District's ability to expend monies.

## **FACTORS AFFECTING FINANCIAL CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

**Local Economy.** Tourism plays an important role in the Willcox economy. Several large events are held throughout the year that benefit the community. For example, Wings Over Willcox brings birding enthusiasts from all over the world to Willcox each year to participate in events and view wildlife that can only be seen in the Willcox area. Rex Allen Days is also a large contributor to the tourism industry in Willcox and celebrates one of Willcox's native sons, a famous movie star from years past, Rex Allen. A professional rodeo is held as well as a concert, parade, and many other events. U-pick farms such as Apple Annie's Orchard brings visitors to Willcox to enjoy harvesting their own pumpkins, apples, peaches and numerous other local crops. They were recently recognized by Lonely Planet the leading international travel guide as, "the best place in the world to eat apple pie." The wine industry is also becoming a boon to the local tourism industry.

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**"As you think, so you are - as you imagine, so you become!"**

Wine tastings and tours of local vineyards are held year-round. Inde Motorsports Ranch draws driving enthusiasts from across the world to Willcox where drivers can test their skills on a professional 3-mile road course. Finally, there are several historic sites to visit near Willcox such as Chiricahua National Monument, Ft. Bowie National Historic Site and the historic towns of Bisbee and Tombstone.

While tourism is important, another major contributor to the local economy is the agricultural industry. Nature Sweet and Riverview LLP are among the largest employers in the Willcox area, but other major farming and ranching companies also contribute substantially. A local livestock auction is held weekly, and cattle companies both large and small are all around the Willcox area and keep the ranching tradition alive and well. The impact of local farming has a huge impact on Willcox. Crops such as alfalfa, corn and cotton are grown in the area and orchards of apples, peaches, pecans, and pistachios can be found across the valley. We also cannot forget the newcomer to the area, grapes for the wine industry, and of course the well-established tomato industry with the largest greenhouse in the world right here in Willcox.

Several other established industries contribute to the local economy such as Valley Telecom, a communications firm with headquarters in Willcox; Sulphur Springs Valley Electric Co-operative, the major electricity supplier for all of Cochise County; Arizona Electric Power Co-operative a large power generation plant outside of Willcox; and Simflo Pumps a local manufacturer of water pumping equipment. There are also several hotels and restaurants in the area including a Holiday Inn and Carl's Jr. Restaurant. Willcox has one grocery store, two discount stores, two auto parts stores and a large truck stop. Finally, a large wind and solar farm is located just outside of Willcox and is a large contributor to the local economy.

**Long-term Financial Planning.** The District completed Phase I of a bond building project that saw approximately \$7.0 million in improvements to the District. These improvements included a new high school building, cafeteria expansion at the high and middle schools, and security measures such as fencing at all schools. These initiatives began in 2012 and were completed in 2013. Phase II of the bond offering began in November 2013 when approximately \$5.0 million in bonds were sold and improvements to the District began in early 2014. These improvements included a new high school gymnasium, improvements to the current gymnasium, additional security measures, and an addition to the agricultural science building. The major components of the bond upgrades have been completed, however, a new bus was acquired and various infrastructure improvements were completed during fiscal year 2016-17. Technology is always improving and measures were taken in fiscal year 2020-21 to ensure that the District is up to date in this critical area. Further improvements will also be made in campus security and additional facility needs will be addressed such as an improved transportation services building, parking lot improvements, and new buses.

The District's enrollment that remained fairly steady over the past has fluctuated in recent years and has declined slightly in 2021. The District has been rated a B school by the Arizona Department of Education and showed improvement at all of its schools with the middle school receiving an A rating for 2018 and the elementary school not far behind.

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**"As you think, so you are - as you imagine, so you become!"**

## AWARDS AND ACKNOWLEDGMENT

**Awards.** The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its comprehensive annual financial report for the fiscal year ended June 30, 2020. This was the sixth year that the District received this prestigious award. In addition, the Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report for the fiscal year ended June 30, 2019. In order to be awarded these certificates, the District published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements. We believe that our current comprehensive annual financial report will meet the programs' requirements and we are submitting it to ASBO and GFOA to determine its eligibility for the fiscal year ended June 30, 2021 certificates.

**Acknowledgments.** The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the business and finance department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

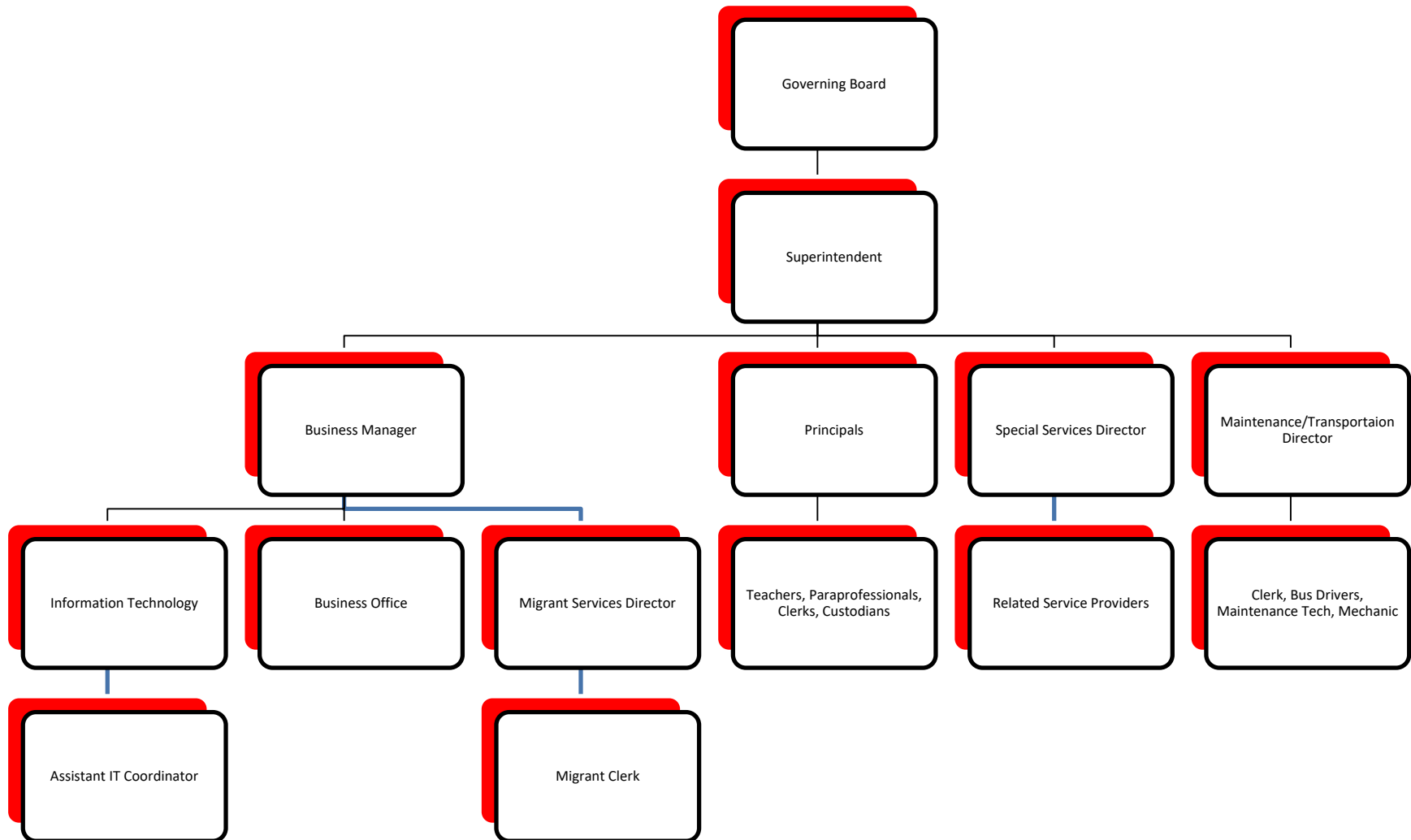
In closing, without the leadership and support of the Governing Board of the District, preparation of this report would not have been possible.

Respectfully submitted,



Kevin Davis  
Superintendent/Business Manager

# WILCOX UNIFIED SCHOOL DISTRICT NO.13 ORGANIZATIONAL CHART





**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**

**LIST OF PRINCIPAL OFFICIALS**

**FISCAL YEAR 2021**

**GOVERNING BOARD**

Mark Hopkins  
President

Gary Clement  
Vice-President

Cynthia Chaffey  
Clerk

Bill Ryan  
Member

Rachel Garza  
Member

**ADMINISTRATIVE STAFF**

Kevin Davis  
Superintendent / Business Manager

Valerie Simon  
Principal, Willcox Elementary School

David Chaim  
Principal, Willcox Middle School

Tammy Hall  
Principal, Willcox High School



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting  
is presented to**

**Willcox Unified School District 13**

**for its Comprehensive Annual Financial Report  
for the Fiscal Year Ended June 30, 2020.**

The district report meets the criteria established for  
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
Executive Director

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**FINANCIAL SECTION**

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## Independent Auditors' Report

Governing Board of  
Willcox Unified School District No. 13  
Willcox, AZ

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Willcox Unified School District No. 13, (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of year ended June 30, 2021, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As described in financial statement note 2, the District adopted new accounting guidance of the Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* for the year ended June 30, 2021, which represents a change in accounting principle. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page 5, the budgetary comparison information beginning on page 55, the pension information beginning on page 58, and the related note to required supplementary information on page 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

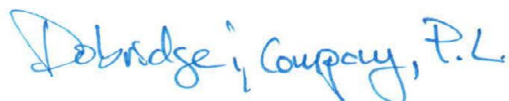
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the the District's basic financial statements. The introductory section, budgetary comparison schedules and related note, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and budgetary comparison schedules, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated December 17, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



*Certified Public Accountants*  
*Mesa, Arizona*

December 17, 2021

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**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**(Required Supplementary Information)**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2021**

As management of the Willcox Unified School District No. 13 (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for fiscal year June 30, 2021, were as follows:

- As of June 30, 2021, the District's total net position was \$9.8 million. This is an increase of \$942,046, or 10.7 percent, from fiscal year 2019-20.
- General revenues of \$9.2 million accounted for 72.0 percent of all fiscal year 2020-21 revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions of \$3.6 million accounted for 28.0 percent of total fiscal year 2020-21 revenues.
- The District had \$11.8 million in expenses related to governmental activities; of which \$3.6 million of these expenses were offset by program specific charges for services, operating grants and contributions, and capital grants and contributions. General revenues of \$9.2 million provided resources for the remaining \$8.2 million of District costs. The excess between the general revenues and remaining District costs resulted in net position increasing \$942,046.
- The General Fund reported \$8.0 million in revenues and \$7.2 million in expenditures. The revenues consisted primarily of \$4.5 million in state aid and grants and \$3.0 million in property taxes. As a result of annual activity, the General Fund's fund balance increased \$843,394.
- The District's net capital assets decreased \$39,591 as a result of activity throughout the year. For additional information regarding the capital assets, see financial statement note 6.
- On July 1, 2020, the District made a \$640,000 principal payment on outstanding bonds reducing the principal owed to \$7.4 million as of June 30, 2021. For further information regarding bonds, see financial statement note 9.
- The District entered into a new capital lease of \$784,865 for network equipment. For further information regarding leases, see financial statement note 11.
- The District made a \$198,322 principal payments on outstanding capital leases, reducing the principal balance to \$683,739 as of June 30, 2021. For further information regarding leases, see financial statement note 11.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2021**

- In response to the events surrounding the global pandemic of COVID-19, on March 30, 2020, the Governor of the State of Arizona, along with the Superintendent of Public Instruction, announced the closing of all Arizona school districts for the remainder of the fiscal year ending June 30, 2020. The District's essential operations continued to ensure staff payroll and other obligations were paid as required.
- On March 27, 2020, the U.S. Government passed the Coronavirus Aid Relief, and Economic Security (CARES) Act in response of the COVID-19 pandemic. In part, the Education Stabilization Fund (ESF) provides \$30.74 billion in dedicated funds to support education relief and recovery efforts. Arizona was projected to receive \$626 million in ESF, and \$227 million went to the Elementary and Secondary Schools Emergency Relief (ESSER) Fund. Administered by the Arizona Department of Education, the ESSER was designated to support K-12 schools to respond to the COVID-19 pandemic and the declaration of statewide school closures. The District was awarded \$3,783,334 from the ESSER Fund based on the projected final eligible LEA cohort and spent \$577,531 for the fiscal year ending June 30, 2021.

**OVERVIEW OF FINANCIAL STATEMENTS**

The District's basic financial statements are comprised of the government-wide financial statements, the fund financial statements and the notes to the financial statements. These sections provide a comprehensive overview of the District's finances.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

The government-wide financial statements of the District include the Governmental activities. Most of the District's basic services are included here, such as instruction, extra-curricular activities, curriculum and staff development, and general administration. Property taxes, intergovernmental revenues and grants finance most of these activities.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be presented within governmental funds

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2021**

**OVERVIEW OF FINANCIAL STATEMENTS**

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. The governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund *Balance Sheet* and in the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* for all major funds. Data from the other non-major governmental funds are combined into a single, aggregated presentation.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

**Required supplementary information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget process. The District adopts an annual expenditure budget for all governmental funds. A budgetary comparison schedule is provided for the General Fund. Additionally, pension schedules detailing the District's proportionate share of net pension liability and pension contributions are presented as required supplementary information.

**Other information.** Other supplemental information has also been provided for informational purposes with combining and individual fund financial statements and budgetary comparison schedules and are presented immediately following the required supplementary information.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following table presents a comparison of the District's net position for the fiscal years ended June 30, 2021 and 2020.

	<u>As of June 30, 2021</u>	<u>As of June 30, 2020</u>	<u>Change</u>	<u>Percent Change</u>
<b>ASSETS</b>				
Current assets	\$ 9,394,399	\$ 8,206,857	\$ 1,187,542	14.5 %
Capital assets	<u>17,281,235</u>	<u>17,320,826</u>	<u>(39,591)</u>	<u>(0.2)%</u>
<b>Total assets</b>	<u>26,675,634</u>	<u>25,527,683</u>	<u>1,147,951</u>	<u>4.5 %</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	<u>1,600,865</u>	<u>903,736</u>	<u>697,129</u>	<u>77.1 %</u>
<b>LIABILITIES</b>				
Current liabilities	1,105,777	979,367	126,410	12.9 %
Noncurrent liabilities	<u>17,356,201</u>	<u>16,186,455</u>	<u>1,169,746</u>	<u>7.2 %</u>
<b>Total liabilities</b>	<u>18,461,978</u>	<u>17,165,822</u>	<u>1,296,156</u>	<u>7.6 %</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	<u>60,558</u>	<u>647,417</u>	<u>(586,859)</u>	<u>(90.6)%</u>
<b>NET POSITION</b>				
Net investment in capital assets	8,938,338	8,898,739	39,599	0.4 %
Restricted	2,986,604	2,796,625	189,979	6.8 %
Unrestricted	<u>(2,170,979)</u>	<u>(2,883,447)</u>	<u>712,468</u>	<u>24.7 %</u>
<b>Total net position</b>	<u>\$ 9,753,963</u>	<u>\$ 8,811,917</u>	<u>\$ 942,046</u>	<u>10.7 %</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9.8 million as of June 30, 2021. The following represents significant information regarding changes and balances:

- The District's current assets increased \$1.2 million primarily due to an increase in cash and investments.
- The District had \$1.1 million in additions and \$39,516 of deletions to capital assets that were offset by depreciation expense of \$1.1 million, resulting in an overall net decrease in capital assets of \$39,591.
- Current liabilities increased \$126,410 due to an increase in expenditures during the 60-day encumbrance period after year end as compared to the prior year.
- Noncurrent liabilities increased \$1.2 million, deferred outflows of resources increased \$697,129, and deferred inflows of resources decreased \$586,859 primarily due to the results of investment activity and participant activity when compared to Arizona State Retirement System's estimates.
- By far, the largest portion of the District's net position, \$8.9 million, reflects its net investment in capital assets. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Additionally, \$3.0 million of the District's net position represents resources that are subject to external restrictions. The remaining deficit balance of net position, \$2.2 million, is considered unrestricted. For additional information regarding net position, see financial statement note 1.Q.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following table presents a comparison of the changes in net position for the fiscal years ended June 30, 2021 and 2020.

	Fiscal Year Ended <u>June 30, 2021</u>	Fiscal Year Ended <u>June 30, 2020</u>	<u>Change</u>	<u>Percent Change</u>
<b>Revenues:</b>				
Program revenues:				
Charges for services	\$ 542,199	\$ 427,417	\$ 114,782	26.9 %
Operating grants and contributions	2,981,485	2,444,401	537,084	22.0 %
Capital grants and contributions	32,195	224,985	(192,790)	(85.7)%
General revenues:				
Taxes	3,984,697	4,229,317	(244,620)	(5.8)%
State aid	4,830,704	5,052,554	(221,850)	(4.4)%
County aid	290,496	276,510	13,986	5.1 %
Investment income	29,401	76,301	(46,900)	(61.5)%
Miscellaneous	16,928	7,949	8,979	113.0 %
<b>Total revenues</b>	<u>12,708,105</u>	<u>12,739,434</u>	<u>(31,329)</u>	<u>(0.2)%</u>
<b>Expenses:</b>				
Instruction	6,618,823	6,216,021	402,802	6.5 %
Support services - students and staff	1,197,652	996,223	201,429	20.2 %
Support services - administration	1,275,926	1,379,250	(103,324)	(7.5)%
Operation and maintenance of plant	1,681,831	1,571,040	110,791	7.1 %
Student transportation services	422,802	443,077	(20,275)	(4.6)%
Operation of non-instructional services	303,553	415,719	(112,166)	(27.0)%
Interest on long-term debt	265,472	285,005	(19,533)	(6.9)%
<b>Total expenses</b>	<u>11,766,059</u>	<u>11,306,335</u>	<u>459,724</u>	<u>4.1 %</u>
<b>Change in net position</b>	942,046	1,433,099	(491,053)	(34.3)%
<b>Beginning net position (as restated)</b>	<u>8,811,917</u>	<u>7,378,818</u>	<u>1,433,099</u>	<u>19.4 %</u>
<b>Ending net position</b>	<u>\$ 9,753,963</u>	<u>\$ 8,811,917</u>	<u>\$ 942,046</u>	<u>10.7 %</u>

Net position increased \$942,046; the following represents significant information regarding changes:

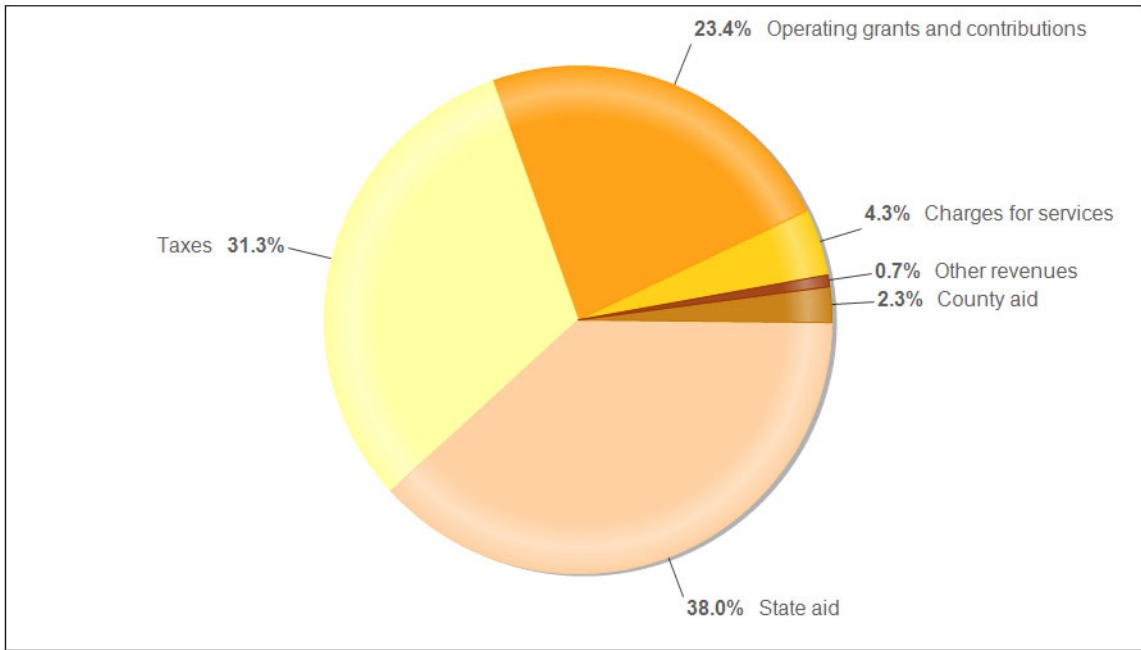
- Revenues decreased \$31,329 primarily due to a decrease in property taxes and state aid.
- Expenses increased \$459,724 primarily due to a decrease in operation and maintenance of plant services expenses.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

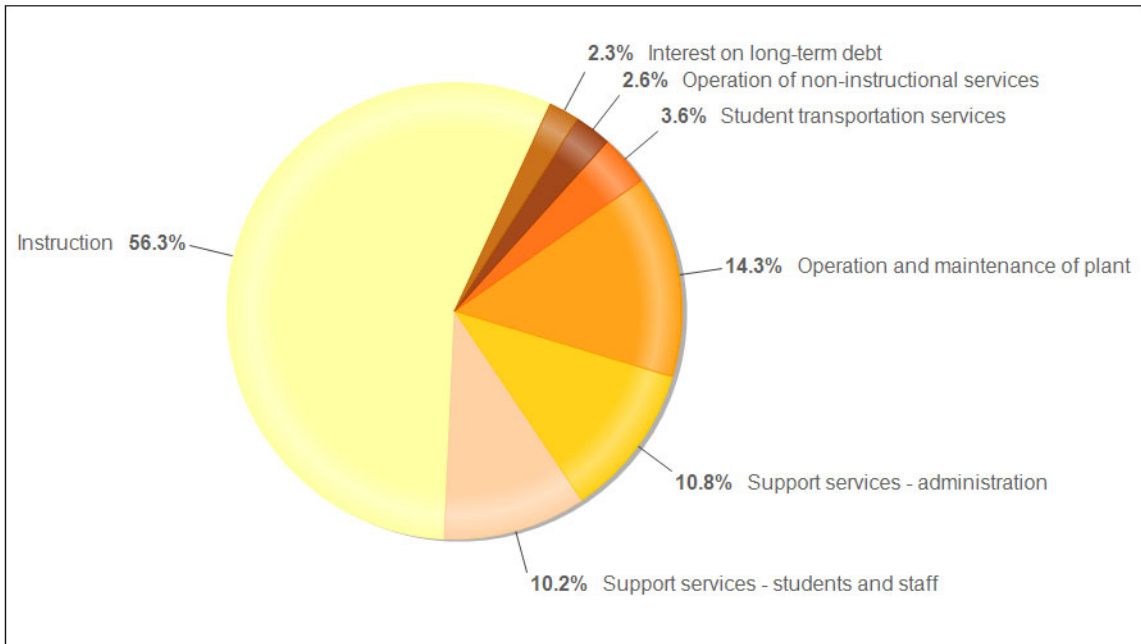
**District-Wide Revenues**

FY 2020-21



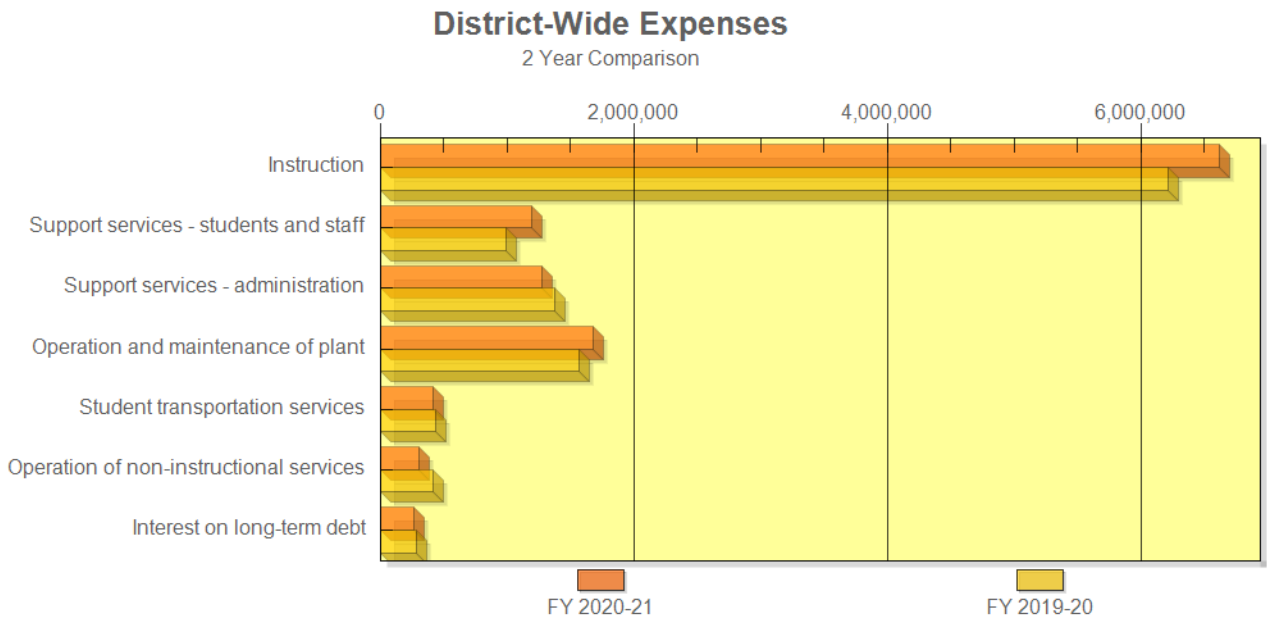
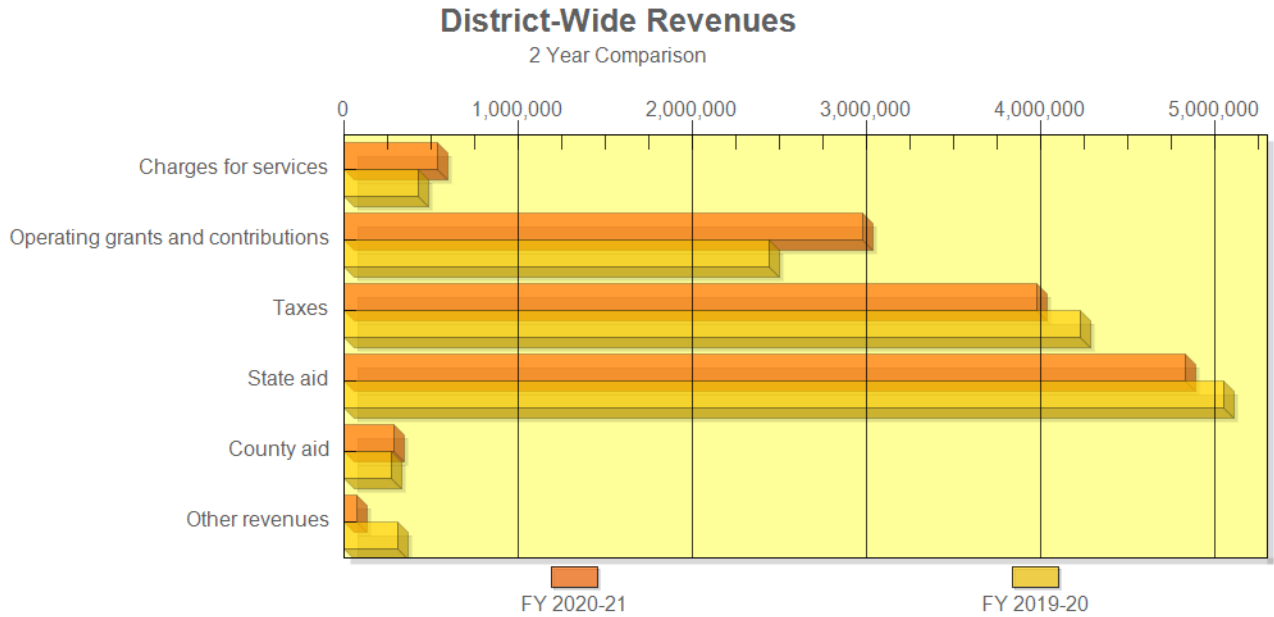
**District-Wide Expenses**

FY 2020-21



**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**





**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following table displays information from the *Statement of Activities* governmental activities and compares the net cost of services for the two years ended June 30, 2021 and 2020.

<b><u>Expense Function</u></b>	Net (Expense)	Net (Expense)	<b><u>Change</u></b>	Percent
	Revenue	Revenue		Change
	<u>June 30, 2021</u>	<u>June 30, 2020</u>		<u>Change</u>
Instruction	\$ (4,274,488)	\$ (4,320,412)	\$ 45,924	1.1 %
Support services - students and staff	(726,876)	(713,622)	(13,254)	(1.9)%
Support services - administration	(1,114,697)	(1,186,825)	72,128	6.1 %
Operation and maintenance of plant	(1,487,154)	(1,566,055)	78,901	5.0 %
Student transportation services	(407,929)	(215,898)	(192,031)	(88.9)%
Operation of non-instructional services	66,436	78,285	(11,849)	(15.1)%
Interest on long-term debt	(265,472)	(285,005)	19,533	6.9 %
<b>Total</b>	<b><u>\$ (8,210,180)</u></b>	<b><u>\$ (8,209,532)</u></b>	<b><u>\$ (648)</u></b>	<b><u>- %</u></b>

The net cost of services increased \$648, or - percent, due to overall expenses increasing \$459,724 while program revenues increased \$459,076. The following represents significant information regarding changes and balances:

- Program revenues of \$3.6 million subsidized the government-wide expenses.
- The remaining net costs of governmental activities of \$8.2 million were financed through general revenues.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The following table provides analysis of the District's major and other governmental funds' fund balances and the total change in fund balances for the two years ended June 30, 2021 and 2020.

<b><u>Fund</u></b>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>	<u>Percent Change</u>
General Fund	\$ 4,323,386	\$ 3,479,992	\$ 843,394	24.2 %
ESSER Fund	-	-	-	-
Unrestricted Capital Outlay Fund	184,357	255,535	(71,178)	(27.9)%
Debt Service Fund	287,590	278,619	8,971	3.2 %
Other Governmental Funds	2,515,241	2,367,006	148,235	6.3 %
Total	<u>\$ 7,310,574</u>	<u>\$ 6,381,152</u>	<u>\$ 929,422</u>	<u>14.6 %</u>

The total governmental fund balances were \$7.3 million at June 30, 2021. It is not expected that the nature of the restrictions, commitments or other limitations on fund balances will significantly affect future operations. Overall governmental fund balance increased \$929,422. The following represents significant information regarding changes:

- The General Fund's fund balance increased \$843,394, or 24.2 percent, due to a decrease in overall expenditures in the current year. The General Fund's fund balance is unassigned which may serve as a useful measure of net resources available for spending at June 30, 2021.
- The ESSER Fund's fund balance did not reflect a change due to revenue being recorded to the extent earned for grant funds.
- The Unrestricted Capital Outlay Fund's fund balance decreased \$71,178, or 27.9 percent, primarily due to a reduction in state aid allocated to the fund in the current year.
- The Debt Service Fund's fund balance increased \$8,971, or 3.2 percent, primarily due to primarily due to property tax revenues exceeding debt service payments in the current year.
- The Other Governmental Funds' fund balance increased \$148,235, or 6.3 percent, primarily due to an increase in federal grants.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The District's budget is prepared annually according to Arizona law. The General Fund Budgetary Comparison Schedule presents the budgeted amounts, as well as the variances between the final budget and the actual expenditures incurred.

Significant variances for the final amended budget and actual revenues resulted from the District not being required by the State of Arizona to prepare a revenue budget.

The General Fund's adopted budget for the fiscal year ending June 30, 2021, was \$8.8 million. Over the course of the year, the District revised the General Fund annual expenditure budget to \$8.9 million to reflect an increase in projected operation and maintenance of plant expenditures.

The actual amounts expended in the General Fund were \$7.0 million, which was \$1.9 million, or 21.6 percent, less than the final budget. This difference was primarily due to instruction expenditures being less than initially projected.

**CAPITAL ASSETS**

As of June 30, 2021, the District had invested \$17.3 million in capital assets (net of accumulated depreciation) including school buildings, athletic facilities, buses, computers, and other equipment.

The following schedule presents a comparison of the capital asset balances for the years ended June 30, 2021 and 2020.

<u>Governmental activities:</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>	<u>Percent Change</u>
Land	\$ 1,201,463	\$ 1,201,463	\$ -	- %
Land improvements	2,571,946	2,437,306	134,640	5.5 %
Buildings and improvements	24,085,885	24,051,752	34,133	0.1 %
Vehicles, furniture, and equipment	4,198,318	3,333,244	865,074	26.0 %
Total	<u>32,057,612</u>	<u>31,023,765</u>	<u>1,033,847</u>	<u>3.3 %</u>
Less: accumulated depreciation	<u>(14,776,377)</u>	<u>(13,702,939)</u>	<u>(1,073,438)</u>	<u>(7.8)%</u>
Capital assets, net	<u>\$ 17,281,235</u>	<u>\$ 17,320,826</u>	<u>\$ (39,591)</u>	<u>(0.2)%</u>

A more in-depth analysis of material activity within capital assets is presented within the analysis of the *Statement of Net Position* earlier in the Management's Discussion and Analysis. Detailed information on the District's capital assets can be found in financial statement note 6.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**LONG-TERM LIABILITIES**

The following schedule presents a comparison of long-term liabilities for the years ended June 30, 2021 and 2020.

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>	<u>Percent Change</u>
Bonds payable	\$ 7,410,000	\$ 8,050,000	\$ (640,000)	(8.0)%
Bond premium	249,742	274,891	(25,149)	(9.1)%
Net pension liability	8,772,417	7,454,561	1,317,856	17.7 %
Capital lease	683,739	97,196	586,543	603.5 %
Compensated absences	240,303	309,807	(69,504)	(22.4)%
Total	<u>\$ 17,356,201</u>	<u>\$ 16,186,455</u>	<u>\$ 1,169,746</u>	<u>7.2 %</u>

Overall long-term liability balance increased \$1.2 million. The following represents significant information regarding changes:

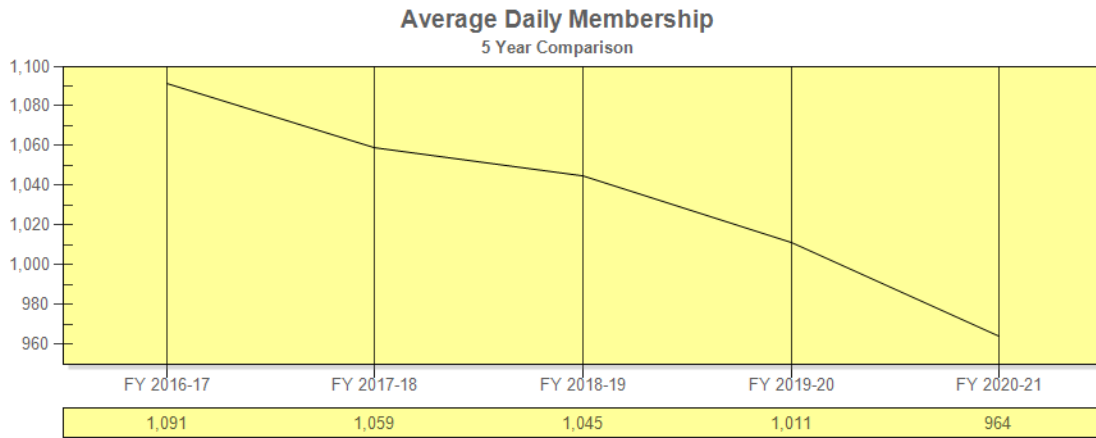
- Bonds payable decreased \$640,000, or 8.0 percent, due to the required payments of principal in accordance with the terms of the debt agreements.
- Bond premium decreased \$25,149, or 9.1 percent, due to the amortization of outstanding bond premiums.
- Net pension liability increased \$1.3 million, or 17.7 percent, due to the results of investment activity and participant activity when compared to anticipated results as determined by the Arizona State Retirement System's actuaries.
- The capital lease increased \$586,543, or 603.5 percent, primarily due to the District entering into a new capital lease during the fiscal year, offset by the payment of principal as required by the capital lease agreements.
- Compensated absences decreased \$69,504, or 22.4 percent, due to the accrual and use of available leave balances by employees.

For additional information regarding long-term liabilities, see financial statement note 8.

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2021**

**ECONOMIC FACTORS AND NEXT YEAR'S GENERAL FUND BUDGET AND RATES**

Many factors were considered by the District's administration during the process of developing the General Fund's budget for the next fiscal year (fiscal year 2021-22). The primary factors considered in developing fiscal year 2021-22's budget were the District's student population and related employee salaries. This chart provides the District's average daily membership over the past five years.



**100 Day Count**

Also considered in the development of the budget is the local economy and inflation of the surrounding area. Amounts available in the General Fund's fiscal year 2021-22 budget are \$9.3 million, an increase of 3.8 percent, which reflects the following:

- Available budget balance carryforward is \$1.9 million.
- Current year average daily membership is 964 and is expected to increase in the fiscal year 2021-22 school year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, contact the Business and Finance Department, Willcox Unified School District No. 13, 480 North Bisbee Avenue, Willcox, AZ 85643.

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2021**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments	\$ 6,762,159
Property taxes receivable	472,488
Due from other governments	2,159,752
Capital assets:	
Capital assets not being depreciated	1,201,463
Capital assets being depreciated, net	<u>16,079,772</u>
<b>Total assets</b>	<u>26,675,634</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows - pensions	<u>1,600,865</u>
<b>LIABILITIES</b>	
Accounts payable	336,172
Accrued payroll and benefits	572,350
Advances from grantors	54,039
Interest payable	143,216
Noncurrent liabilities:	
Due within one year	883,521
Due in more than one year	<u>16,472,680</u>
<b>Total liabilities</b>	<u>18,461,978</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows - pensions	<u>60,558</u>
<b>NET POSITION</b>	
Net investment in capital assets	8,938,338
Restricted for:	
Debt service	287,590
Capital outlay	288,013
Food service	17,790
Career technical instruction	772,130
Extracurricular activities tax credit	109,732
Insurance proceeds	208,139
Results based funding	294,639
Litigation recovery	124,736
Voter approved initiatives	696,950
Other purposes	186,885
Unrestricted	<u>(2,170,979)</u>
<b>Total net position</b>	<u>\$ 9,753,963</u>

The accompanying notes are an integral part of these statements.



**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net</u>
		<u>Charges For Services</u>	<u>Operating Grants And Contributions</u>	<u>Capital Grants And Contributions</u>	<u>(Expense) Revenue and Change in Net Position</u>
Governmental activities:					<u>Governmental Activities</u>
Instruction	\$ 6,618,823	\$ 378,812	\$ 1,965,523	\$ -	\$ (4,274,488)
Support services - students and staff	1,197,652	54,802	415,974	-	(726,876)
Support services - administration	1,275,926	27,934	133,295	-	(1,114,697)
Operation and maintenance of plant	1,681,831	-	162,482	32,195	(1,487,154)
Student transportation services	422,802	-	14,873	-	(407,929)
Operation of non-instructional services	303,553	80,651	289,338	-	66,436
Interest on long-term debt	265,472	-	-	-	(265,472)
Total governmental activities	<u>\$ 11,766,059</u>	<u>\$ 542,199</u>	<u>\$ 2,981,485</u>	<u>\$ 32,195</u>	<u>(8,210,180)</u>

General revenues:

Taxes:

Property taxes, general purposes	2,915,535
Property taxes, debt service	931,885
Property taxes, capital outlay	137,277

State aid:

General purposes	4,512,445
Capital outlay	273,317
Instructional improvement	44,942

County aid 290,496

Investment income 29,401

Miscellaneous 16,928

Total general revenues 9,152,226

Change in net position 942,046

Net position, July 1, 2020 (restated) 8,811,917

Net position, June 30, 2021 \$ 9,753,963

The accompanying notes are an integral part of these statements.

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**FUND FINANCIAL STATEMENTS**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

	General Fund	ESSER Fund	Unrestricted Capital Outlay Fund
<b>ASSETS</b>			
Cash and investments	\$ 3,492,660	\$ -	\$ 189,618
Property taxes receivable	349,312	-	16,940
Due from other governments	1,246,751	254,011	72,625
Due from other funds	-	-	-
	<b>\$ 5,088,723</b>	<b>\$ 254,011</b>	<b>\$ 279,183</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 85,282	\$ 14,776	\$ 83,454
Accrued payroll and benefits	439,955	12,420	-
Advances from grantors	-	-	-
Bonds payable	-	-	-
Interest payable	-	-	-
Due to other funds	-	226,815	-
	<b>525,237</b>	<b>254,011</b>	<b>83,454</b>
<b>Deferred inflows of resources:</b>			
Unavailable revenue - property tax	240,100	-	11,372
	<b>765,337</b>	<b>254,011</b>	<b>94,826</b>
<b>Fund balances:</b>			
Restricted:			
Debt service	-	-	-
Capital outlay	-	-	184,357
Food service	-	-	-
Career technical education	-	-	-
Extracurricular activities	-	-	-
Insurance proceeds	-	-	-
Results based funding	-	-	-
Litigation recovery	-	-	-
Voter approved initiatives	-	-	-
Other purposes	-	-	-
Unassigned	4,323,386	-	-
	<b>4,323,386</b>	<b>-</b>	<b>184,357</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 5,088,723</b>	<b>\$ 254,011</b>	<b>\$ 279,183</b>

The accompanying notes are an integral part of these statements.

Debt Service Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,051,146	\$ 2,028,735	\$ 6,762,159
106,045	191	472,488
-	586,365	2,159,752
-	448,243	448,243
<u>\$ 1,157,191</u>	<u>\$ 3,063,534</u>	<u>\$ 9,842,642</u>

\$ -	\$ 152,660	\$ 336,172
-	119,975	572,350
-	54,039	54,039
655,000	-	655,000
143,216	-	143,216
-	221,428	448,243
<u>798,216</u>	<u>548,102</u>	<u>2,209,020</u>

71,385	191	323,048
<u>869,601</u>	<u>548,293</u>	<u>2,532,068</u>

287,590	-	287,590
-	104,240	288,597
-	17,790	17,790
-	772,130	772,130
-	109,732	109,732
-	208,139	208,139
-	294,639	294,639
-	124,736	124,736
-	696,950	696,950
-	186,885	186,885
-	-	4,323,386
<u>287,590</u>	<u>2,515,241</u>	<u>7,310,574</u>

<u>\$ 1,157,191</u>	<u>\$ 3,063,534</u>	<u>\$ 9,842,642</u>
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The accompanying notes are an integral part of these statements.

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
JUNE 30, 2021**

<b>Fund balances - total governmental funds</b>	<b>\$ 7,310,574</b>
 Amounts reported for governmental activities in the <i>Statement of Net Position</i> are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental fund statements.	17,281,235
Revenues reported in the <i>Statement of Activities</i> that will be collected beyond the 60 day recognition period do not provide current financial resources and are deferred in the governmental fund statements.	
Property taxes	323,048
Deferred outflows and inflows of resources are applicable to future reporting periods and, therefore, are not reported in the governmental fund statements.	
Deferred outflows of resources related to pensions	1,600,865
Deferred inflows of resources related to pensions	(60,558)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund statements.	
Bonds payable	(6,755,000)
Bond premium	(249,742)
Net pension liability	(8,772,417)
Capital lease	(683,739)
Compensated absences	<u>(240,303)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 9,753,963</u></b>

The accompanying notes are an integral part of these statements.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	<u>General Fund</u>	<u>ESSER Fund</u>	<u>Unrestricted Capital Outlay Fund</u>
<b>Revenues:</b>			
Property taxes	\$ 2,968,237	\$ -	\$ 144,073
State aid and grants	4,512,445	-	273,317
Federal aid and grants	135,858	577,531	-
Other local revenue	<u>410,507</u>	<u>-</u>	<u>21,113</u>
<b>Total revenues</b>	<u>8,027,047</u>	<u>577,531</u>	<u>438,503</u>
<b>Expenditures:</b>			
Current:			
Instruction	4,053,461	290,134	76,589
Support services - students and staff	632,966	97,068	23,834
Support services - administration	1,161,116	-	14,877
Operation and maintenance of plant	1,057,771	162,482	32,853
Student transportation services	294,809	11,022	11,195
Operation of non-instructional services	13,443	1,164	3,367
Capital outlay	-	-	929,320
Debt service:			
Principal	-	-	198,322
Interest	<u>-</u>	<u>-</u>	<u>4,189</u>
<b>Total expenditures</b>	<u>7,213,566</u>	<u>561,870</u>	<u>1,294,546</u>
Excess (deficiency) of revenues over expenditures	813,481	15,661	(856,043)
<b>Other financing sources (uses):</b>			
Sale of capital assets	-	-	-
Proceeds from capital lease	-	-	784,865
Transfers in	29,913	-	-
Transfers out	<u>-</u>	<u>(15,661)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>29,913</u>	<u>(15,661)</u>	<u>784,865</u>
<b>Net change in fund balances</b>	843,394	-	(71,178)
<b>Fund balances, July 1, 2020 (restated)</b>	<u>3,479,992</u>	<u>-</u>	<u>255,535</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 4,323,386</u>	<u>\$ -</u>	<u>\$ 184,357</u>

The accompanying notes are an integral part of these statements.



Debt Service Fund	Other Governmental Funds	Total Governmental Funds
\$ 947,946	\$ 1,468	\$ 4,061,724
-	891,509	5,677,271
-	1,409,386	2,122,775
<u>3,457</u>	<u>488,285</u>	<u>923,362</u>
<u>951,403</u>	<u>2,790,648</u>	<u>12,785,132</u>
-	1,785,091	6,205,275
-	274,938	1,028,806
1,000	121,049	1,298,042
-	27,102	1,280,208
-	4,134	321,160
-	282,077	300,051
-	144,043	1,073,363
655,000	-	853,322
<u>286,432</u>	<u>-</u>	<u>290,621</u>
<u>942,432</u>	<u>2,638,434</u>	<u>12,650,848</u>
8,971	152,214	134,284
-	10,273	10,273
-	-	784,865
-	-	29,913
<u>-</u>	<u>(14,252)</u>	<u>(29,913)</u>
<u>-</u>	<u>(3,979)</u>	<u>795,138</u>
8,971	148,235	929,422
<u>278,619</u>	<u>2,367,006</u>	<u>6,381,152</u>
<u>\$ 287,590</u>	<u>\$ 2,515,241</u>	<u>\$ 7,310,574</u>

The accompanying notes are an integral part of these statements.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021**

**Net change in fund balances - total governmental funds** **\$ 929,422**

Amounts reported for the governmental activities in the *Statement of Activities* are different because:

Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities*, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,073,363
Depreciation	(1,099,860)
Adjustment/disposal of capital assets	(13,094)

Property taxes and other receipts in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the governmental funds.

Prior year unavailable property tax	(400,075)
Current year unavailable property tax	323,048

District pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the *Statement of Net Position* because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the *Statement of Activities*.

Pension contribution	630,542
Pension expense	(664,410)

Debt and any related premium proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the *Statement of Net Position*. Repayments of long-term debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the *Statement of Net Position*. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the *Statement of Activities*.

Capital lease proceeds	(784,865)
Bonds principal payment	655,000
Amortization of bond discount/premium	25,149
Capital lease payment	198,322

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the *Statement of Activities*, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.

Compensated absences	69,504
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**Change in net position of governmental activities** **\$ 942,046**

The accompanying notes are an integral part of these statements.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Willcox Unified School District No. 13 (District) has prepared the financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

During the year ended June 30, 2021, the District implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes, and provides guidance as to how those activities should be reported. Student Activities and employee withholding accounts reported in the prior year as fiduciary activities do not meet these new fiduciary activities criteria and have been reclassified to be included as a special revenue governmental fund or reported within the General Fund. Beginning balances of the governmental funds and governmental activities have been restated by \$193,737 accordingly.

The more significant of the District's accounting policies are described below.

**A. Reporting Entity**

The District is a special-purpose government that a separately elected governing body governs. It is legally separate from and fiscally independent of other state and local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and it is not included in any other governmental reporting entity. Consequently, the District's financial statements present only the activities of those organizational entities for which its elected governing board is financially accountable.

The Governing Board is organized under §15-321 of the Arizona Revised Statutes (A.R.S.). Management of the District is independent of other state or local governments. Under existing statutes, the Governing Board's duties and powers include, but are not limited to, the acquisition, maintenance and disposition of school property; the development and adoption of a school program; and the establishment, organization and operation of schools. The Board also has broad financial responsibilities, including the approval of the annual budget, and the establishment of a system of accounting and budgetary controls. The District's major operations include education, student transportation, food service, and maintenance of District facilities.

Criteria for determining if other entities are potential component units which should be reported within the District's basic financial statements are identified and described in the GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, §'s 2100 and 2600. The application of these criteria provides for identification of any entities for which the District is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete. Accordingly, for the year ending June 30, 2021, the District does not have any component units and is not a component unit of any other reporting entity.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**B. Basis of Presentation**

The basic financial statements include both government-wide financial statements and fund financial statements. The government-wide financial statements focus on the District as a whole, while the fund financial statements focus on fund reporting. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

**Government-Wide Financial Statements** - Provide information about the primary government (the District). The statements include a *Statement of Net Position* and a *Statement of Activities*. These statements report the overall government's financial activities. They also distinguish between the District's governmental and any business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties. The District does not have any business type activities.

A *Statement of Activities* presents a comparison between direct expenses and program revenues for each function of the District's governmental activities and segments of any business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses to programs or functions. Program revenues include:

- charges to customers for goods, services, or privileges provided
- operating grants and contributions
- capital grants and contributions

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double-counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

**Fund Financial Statements** - Provide information about the District's funds. Separate statements are presented for the governmental fund categories. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds. Because the focus of governmental fund financial statements differs from the focus of government-wide financial statements, a reconciliation is presented with each of the governmental fund financial statements.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District's accounts are organized into major governmental funds and other governmental funds as follows:

**Major Governmental Funds:**

General Fund - to account for all resources used to finance District operations except those required to be accounted for in other funds. The General Fund as presented includes the District's Maintenance and Operation Fund and other special revenue funds that do not have a substantial restriction on expenditures.

ESSER Fund - to account for the federal Elementary and Secondary School Emergency Relief grant's financial assistance which was passed to prevent, prepare for, and respond to the Coronavirus Disease 2019 (COVID-19).

Unrestricted Capital Outlay Fund - to account for transactions relating to the acquisition of items by purchase, or lease as prescribed by A.R.S. Section §15-903(C).

Debt Service Fund - to account for the accumulation of resources and the payment of principal and interest on bonds.

**Other Governmental Funds:**

Special Revenue Funds - to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Capital Project Funds - to account for the acquisition and construction of all major governmental general capital assets.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**C. Basis of Accounting**

**Government-wide Financial Statements** - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Under the terms of grant agreements, the District funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. The District applies grant resources to such programs before using general revenues.

**Governmental Fund Financial Statements** - Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Major revenue sources that are susceptible to accrual are property taxes, tuition, intergovernmental grants and aids, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. As permitted by generally accepted accounting principles it is the District's policy to apply the "early recognition" option for debt service payments. Property tax resources are provided in the Debt Service Fund during the current year for the payment of any debt service principal and interest due early in the following year (usually one to several days, up to one month). Therefore, the expenditures and related liabilities have been recognized in the current period. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

**D. Expenses and Expenditures**

Using the accrual basis of accounting, expenses are recognized at the time a liability is incurred. In the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, expenditures are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental fund statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**E. Cash and Investments**

The District considers cash on hand, demand deposits, cash and investments held by the County Treasurer, investments in the State Treasurer's local government investment pool, and only those highly liquid investments with a maturity of 3 months or less when purchased to be cash and cash equivalents.

Arizona Revised Statutes require the District to deposit all cash with the County Treasurer, except as discussed below. Cash with the County Treasurer is pooled for investment purposes, except for cash in the Bond Building and Debt Service Funds, which may be invested separately.

Statute authorizes the District to separately invest monies of the Bond Building and Debt Service Funds in the State Treasurer's investment pool, obligations issued or guaranteed by the United States or any of its agencies or instrumentalities, specified state and local government bonds and notes, and interest-bearing savings accounts or certificates of deposit.

Statute authorizes the District to deposit monies of the Auxiliary Operations and Student Activities Funds in bank accounts. The District may also invest these monies. In addition, statute authorizes the District to maintain various bank accounts, such as clearing accounts to temporarily deposit receipts before they are transmitted to the County Treasurer; revolving accounts to pay minor disbursements; and withholdings accounts for taxes and employee insurance programs. Some of these bank accounts may be interest bearing.

Statute does not include any requirements for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk.

**F. Property Taxes**

The Cochise County Treasurer is responsible for collecting property taxes for all governmental entities within the County. The County levies real and personal property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy.

The District does not report a reserve for uncollectible property taxes as they are considered 100 percent collectible due to the County attaching a lien against all amounts past due as noted above.

**G. Interfund Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**H. Capital Assets**

Capital assets are reported in the government-wide financial statements. Such assets are recorded at historical cost, or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts) are \$5,000 for all assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	10 - 20 years
Buildings and improvements	5 - 50 years
Vehicles, furniture, and equipment	1 - 20 years

**I. Deferred Outflows and Inflows of Resources**

The *Statement of Net Position and Balance Sheet* include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods. Delinquent property taxes that will not be collected within the 60 day availability period are reported as deferred inflows of resources in the governmental fund financial statements.

**J. Postemployment Benefits**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan's fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.



**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**K. Advances from Grantors**

Advances from grantors arise when assets are received before revenue recognition criteria have been satisfied. Advances from grantors generally comprise of federal and state entitlement revenues received before eligibility requirements are met.

**L. Statutory Debt Limitation**

In the absence of more restrictive bond authorization ballot limitations, the District is subject to state limitations on the amount of net bonded debt it may have outstanding. The statutory debt limitation is 30 percent of the full cash property assessed valuation for the purposes of commercial, industrial, utilities and mines, agricultural and vacant land, residential owner occupied property, residential rental property, railroads, and historical property. The statutory debt limitation for the Class B Bond is 20 percent of the full cash property assessed valuation. At June 30, 2020, the 30 percent debt limitation was \$20,780,117, providing a legal debt margin of \$12,730,117, and the 20 percent debt limitation was \$13,853,411, providing a legal debit margin of \$5,803,411.

**M. Compensated Absences**

The District's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay in varying amounts. Only benefits considered vested are recognized in the financial statements. The liability for vacation and sick leave is reported in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignations and retirements. Generally, resources from the General Fund are used to pay for compensated absences.

**N. Federal Revenue Sources**

The District receives federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

**O. Investment Income**

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments. Investment income is included in other local revenue in the fund financial statements. Interest earned from investments purchased with pooled monies is allocated to each of the District's funds based on their average balances.

**P. Interfund Activity**

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the *Statement of Activities*. Interfund transfers in the fund financial statements are reported as other financing sources/uses in governmental funds.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Q. Net Position**

In the government-wide financial statements, net position is reported in three components:

**Net investment in capital assets** - Net investment in capital assets consists of capital assets, net of accumulated depreciation reduced by any outstanding debt used to acquire, construct, or improve these assets.

**Restricted** - Restricted net position is reported when constraints placed on the net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or by state legislation.

**Unrestricted** - Unrestricted net position is used to account for the net position balance that does not meet the definition of either of the first two categories of net position.

**R. Fund Balance Classifications**

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

**Nonspendable fund balance** - Amounts which cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid items.

**Restricted fund balance** - Amounts with constraints placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or state legislation.

**Committed fund balance** - Amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the Governing Board. These amounts cannot be used for any other purposes unless the Governing Board removes or changes the specific purpose by taking the same kind of formal action previously used to commit these amounts. Adoption of the annual budget does not constitute a commitment as appropriations lapse at year end without Governing Board action. This also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned fund balance** - Amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The intent should be expressed by the Governing Board or body or official to which the Governing Board has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balance in governmental funds, other than the General Fund, includes all spendable amounts that are not restricted or committed, if that amount is positive. In the General Fund, assigned amounts represent intended uses established by the Governing Board or a management official delegated that authority by the formal Governing Board action. The District does not have a formal policy or procedures for the utilization of assigned fund balance, accordingly, no assigned fund balance amounts are reported.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**R. Fund Balance Classifications**

**Unassigned fund balance** - Spendable amounts in the General Fund that are not restricted, committed or assigned. The General Fund is the only fund that may report a positive unassigned fund balance amount. For governmental funds other than the General Fund, negative fund balances are reported here if restricted, committed, or assigned amounts exceed total spendable fund balance.

**Hierarchy for use of fund balances** - When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, the District uses restricted fund balance first. For the disbursement of unrestricted fund balances, the District uses committed amounts first, followed by assigned amounts, and, lastly, unassigned amounts.

**Minimum fund balance policy** - The District has not adopted a policy regarding maintenance of minimum fund balances.

**S. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOTE 2 - IMPACT OF RECENTLY ISSUED ACCOUNTING PRINCIPLES**

Net position and fund balance as of July 1, 2020, has been restated as follows for the implementation of GASB Statement No. 84, *Fiduciary Activities*.

	<u>Governmental Activities</u>	<u>General Fund</u>	<u>Other Governmental Funds</u>
Net position/fund balance as previously reported at June 30, 2020	\$ 8,618,180	\$ 3,403,147	\$ 2,250,114
Prior period adjustment - implementation of GASB 84:			
Employee insurance withholding	76,845	76,845	-
Student activities	<u>116,892</u>	<u>-</u>	<u>116,892</u>
Total prior period adjustment	<u>193,737</u>	<u>76,845</u>	<u>116,892</u>
Net position/fund balance, July 1, 2020, as restated	<u>\$ 8,811,917</u>	<u>\$ 3,479,992</u>	<u>\$ 2,367,006</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 3 - CASH AND INVESTMENTS**

**Custodial Credit Risk - Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the District's cash deposits may not be returned. The District does not have an adopted policy for custodial credit risk. As of June 30, 2021, the carrying amount (reported) cash balance was \$256,027, while the total bank balance was \$259,982, which was fully insured by the Federal Deposit Insurance Corporation (FDIC) and the collateral described below. The FDIC protects deposits in each bank the District uses against loss for the first \$250,000 of demand deposits and \$250,000 of time deposits. Any deposits of cash deposits in excess of \$250,000 are covered by collateral held by the pledging financial institution's trust department in the District's name.

Arizona statute requires eligible depositories that accept public monies to participate in the pooled collateral program for public deposits. The Statewide Collateral Pool Administrator (Administrator) is responsible for ensuring that eligible depositories have posted 102% collateral for each public depositor in excess of any federally insured deposits. The purpose of the pooled collateral program is to ensure that governmental entities' public deposits placed in participating depositories are secured against loss. An eligible depository may not retain or accept any public deposit unless it has deposited the required collateral with a qualified escrow agent or the Administrator. The Administrator manages the pooled collateral program, including reporting on each depository's compliance with the program.

**External Investment Pool.** A.R.S. §15-996, authorizes the Cochise County Treasurer to receive and hold all District monies and pool the monies with other school districts for investment purposes. As of June 30, 2021, the District reported \$6,506,132 on deposit with the Cochise County Treasurer's Investment Pool (CCTIP). The CCTIP is an external investment pool with no regulatory oversight. The CCTIP is not required to register (and is not registered) with the Securities and Exchange Commission. As of June 30, 2021, the CCTIP did not receive a credit quality rating from a national rating agency. The Cochise County Treasurer invests the cash in a pool under policy guidelines established by the County. The Cochise County Treasurer accounts for the investment pool in their Fiduciary Investment Trust Fund. Interest rate risk, credit risk, custodial credit risk and concentration of credit risk regarding the CCTIP are included in the Annual Comprehensive Financial Report of Cochise County. The fair value of each participant's position in the CCTIP approximates the value of the participant's shares in the pool and the District's shares are not identified with specific investments. Participants in the pool are not required to categorize the value of shares in accordance with the fair value hierarchy.

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rate will adversely affect the fair value of an investment. The District does not have an adopted investment policy that limits investment maturities to one year or less as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an insurer or other counterparty to an investment in a debt security will not fulfill its obligations. The District has no investment policy that would further limit its investment choices than what is allowable per A.R.S.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 4 - DUE FROM OTHER GOVERNMENTS**

Receivable balances have been disaggregated by type and presented separately in the financial statements with the exception of the amounts due from other governments. The District's due from other governments as of June 30, 2021, are as follows:

	<u>General Fund</u>	<u>ESSER Fund</u>	<u>Unrestricted Capital Outlay Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
<b>Due from local governments:</b>					
Due from other districts	\$ -	\$ -	\$ -	\$ 214,908	\$ 214,908
<b>Due from state government:</b>					
State equalization	1,206,568	-	72,625	-	1,279,193
State grants	-	-	-	22,060	22,060
<b>Due from federal government:</b>					
Federal grants	<u>40,183</u>	<u>254,011</u>	<u>-</u>	<u>349,397</u>	<u>643,591</u>
<b>Total due from other governments</b>	<b><u>\$ 1,246,751</u></b>	<b><u>\$ 254,011</u></b>	<b><u>\$ 72,625</u></b>	<b><u>\$ 586,365</u></b>	<b><u>\$ 2,159,752</u></b>

**NOTE 5 - ADVANCES FROM GRANTORS**

Governmental funds report advances from grantors for assets that are transferred to the District prior to the District fulfilling all program requirements that would entitle them to recognize the revenue. As of June 30, 2021, the advances from grantors reported in the governmental funds were as follows:

**ESSER Fund:**

**Other Governmental Funds:**

Advances from state grants	\$ 20,162
Advances from federal grants	<u>33,877</u>
<b>Total advances from grantors</b>	<b><u>\$ 54,039</u></b>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 6 - CAPITAL ASSETS**

Capital asset governmental activity for the year ended June 30, 2021, was as follows:

<u>Governmental activities:</u>	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
<b>Non-depreciable capital assets:</b>				
Land	\$ 1,201,463	\$ -	\$ -	\$ 1,201,463
Total non-depreciable capital assets	<u>1,201,463</u>	<u>-</u>	<u>-</u>	<u>1,201,463</u>
<b>Depreciable capital assets:</b>				
Land improvements	2,437,306	134,640	-	2,571,946
Buildings and improvements	24,051,752	34,133	-	24,085,885
Vehicles, furniture, and equipment	<u>3,333,244</u>	<u>904,590</u>	<u>(39,516)</u>	<u>4,198,318</u>
Total depreciable capital assets	<u>29,822,302</u>	<u>1,073,363</u>	<u>(39,516)</u>	<u>30,856,149</u>
Less accumulated depreciation for:				
Land improvements	(1,182,725)	(119,499)	-	(1,302,224)
Buildings and improvements	(10,004,081)	(685,435)	-	(10,689,516)
Vehicles, furniture, and equipment	<u>(2,516,133)</u>	<u>(294,926)</u>	<u>26,422</u>	<u>(2,784,637)</u>
Total accumulated depreciation	<u>(13,702,939)</u>	<u>(1,099,860)</u>	<u>26,422</u>	<u>(14,776,377)</u>
Total depreciable capital assets, net	<u>16,119,363</u>	<u>(26,497)</u>	<u>(13,094)</u>	<u>16,079,772</u>
<b>Total capital assets, net</b>	<u>\$ 17,320,826</u>	<u>\$ (26,497)</u>	<u>\$ (13,094)</u>	<u>\$ 17,281,235</u>

Depreciation was charged to governmental functions as follows:

Instruction	\$ 418,843
Support services - students and staff	177,010
Support services - administration	12,619
Operation and maintenance of plant	390,390
Student transportation services	98,727
Operations of non-instructional services	<u>2,271</u>
Total depreciation expense	<u>\$ 1,099,860</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES**

The following is a summary of interfund receivables and payables reported as of June 30, 2021:

Funds	Interfund	
	Due From	Due To
ESSER Fund	\$ -	\$ 226,815
Other Governmental Funds	448,243	221,428
Total	\$ 448,243	\$ 448,243

These interfund amounts primarily represent loans to cover temporary cash deficits in pooled accounts due to delayed revenues and grant expenditures that were incurred prior to reimbursements from outside parties. These amounts are expected to be repaid within one year.

**NOTE 8 - LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities of the District for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Bonds payable	\$ 8,050,000	\$ -	\$ (640,000)	\$ 7,410,000	\$ 655,000
Bond premium	274,891	-	(25,149)	249,742	25,149
Net pension liability	7,454,561	2,283,304	(965,448)	8,772,417	-
Capital lease	97,196	784,865	(198,322)	683,739	179,372
Compensated absences	309,807	43,862	(113,366)	240,303	24,000
Total	\$ 16,186,455	\$ 3,112,031	\$ (1,942,285)	\$ 17,356,201	\$ 883,521

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 9 - BONDS PAYABLE**

The District's bonded debt consisted of the following outstanding school improvement bonds. The bonds are noncallable with interest payable semiannually. Bond proceeds pay primarily for acquiring or constructing capital facilities. The District repays bonded debt from voter-approved property taxes recorded in the Debt Service Fund.

The following bonds were outstanding at June 30, 2021:

<u>Governmental activities:</u>	<u>Original Amount Issued</u>	<u>Interest Rates</u>	<u>Remaining Maturities</u>	<u>Outstanding Principal June 30, 2021</u>	<u>Due Within One Year</u>
School improvement bonds:					
Project 2011, Series A (2012)	\$ 7,195,000	3.0-3.6%	7/1/2021-28	\$ 3,210,000	\$ 400,000
Project 2011, Series B (2013)	5,105,000	3.0-4.5%	7/1/2021-33	<u>4,200,000</u>	<u>255,000</u>
Total bonds payable				<u>\$ 7,410,000</u>	<u>\$ 655,000</u>

Annual requirements to amortize all bonded debt outstanding as of June 30, 2021, are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 655,000	\$ 276,606	\$ 931,606
2023	665,000	256,806	921,806
2024	655,000	236,428	891,428
2025	680,000	213,925	893,925
2026	700,000	189,000	889,000
2027-2031	2,870,000	551,288	3,421,288
2032-2034	<u>1,185,000</u>	<u>90,875</u>	<u>1,275,875</u>
Total	<u>\$ 7,410,000</u>	<u>\$ 1,814,928</u>	<u>\$ 9,224,928</u>



**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 10 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**

**Plan description** - District employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS is a component unit of the State of Arizona. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at [www.azasrs.gov](http://www.azasrs.gov).

**Benefits provided** - The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

Retirement initial membership date:

	<b>Before July 1, 2011</b>	<b>On or after July 1, 2011</b>
Years of service and age required to receive benefit	Sum of years and ages equals 80 10 years, age 62 5 years, age 50* Any years, age 65	30 years after age 55 25 years, age 60 10 years, age 62 5 years, age 50* Any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

\*With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 10 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

**Contributions** - In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2021, statute required active ASRS members to contribute at the actuarially determined rate of 12.22 percent (12.04 percent for retirement and 0.18 percent for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.22 percent (11.65 percent for retirement, 0.39 percent for health insurance premium benefit, and 0.18 percent for long-term disability) of the active members' annual covered payroll. In addition, the District is required by statute to contribute at the actuarially determined rate of 10.21 percent (10.14 percent for retirement, and 0.07 percent for long-term disability) of annual covered payroll of retired members who may have worked for the District in positions an employee who contributes to the ASRS would typically fill. The District's contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2021, and for the two preceding years, all of which were equal to the required contributions, were as follows:

<u>Year ended June 30</u>	<u>Retirement Fund</u>	<u>Health Insurance Premium Benefit</u>	<u>Long-Term Disability Fund</u>	<u>Total Contributions</u>
2021	\$ 630,542	\$ 19,768	\$ 8,504	\$ 658,814
2020	632,460	27,066	8,541	668,067
2019	603,522	24,832	8,188	636,542

During fiscal year ending June 30, 2021, the District paid for pension and OPEB contributions as follows:

<u>Fund:</u>	<u>Pension and OPEB Contribution</u>	<u>Percentage by Fund</u>
General Fund	\$ 498,263	75.63 %
ESSER Fund	9,064	1.38 %
Other Governmental Funds	151,487	22.99 %
Total	<u>\$ 658,814</u>	<u>100.00 %</u>

The District's OPEB balance and related activity for the fiscal year ending June 30, 2021, was immaterial, therefore, related disclosures have been omitted.

**Liability** - At June 30, 2021, the District reported a pension liability of \$8,772,417 for its proportionate share of the ASRS' net pension liability.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 10 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**

The net liability was measured as of June 30, 2020. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020.

The District's proportion of the net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020, and the change from its proportions measured as of June 30, 2019, were:

	<u>Proportion</u> <u>June 30, 2020</u>	<u>Increase</u> <u>(Decrease)</u> <u>From</u> <u>June 30, 2019</u>
Pension	0.0506 %	(0.0006)%

**Expense** - For the year ended June 30, 2021, the District recognized \$664,410 of pension expense.

**Deferred outflows/inflows of resources** - At June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to the pension from the following sources:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Differences between expected and actual experience	\$ 79,362	\$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	846,110	-
Changes in proportion and differences between District contributions and proportionate share of contributions	44,851	60,558
District contributions subsequent to the measurement date	<u>630,542</u>	<u>-</u>
Total	<u>\$ 1,600,865</u>	<u>\$ 60,558</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 10 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**

The amounts reported as deferred outflows of resources related to ASRS pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net liability in the year ending June 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to ASRS pensions will be recognized in expenses as follows:

Year ending June 30	Deferred Outflows (Inflows)
2022	\$ 111,255
2023	230,766
2024	306,047
2025	261,697
2026	-
Thereafter	-
Total	\$ 909,765

**Actuarial assumptions** - The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increase	2.7 - 7.2%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP
Recovery rates	2012 GLTD for long-term disability
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 10 - PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**

The long-term expected rate of return on ASRS plan investments was determined to be 7.5 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
Equity	50.00 %	6.39 %
Fixed income - credit	20.00 %	5.44 %
Fixed income - interest rate sensitive	10.00 %	0.22 %
Real estate	<u>20.00 %</u>	5.85 %
Total	<u>100.00 %</u>	

**Discount rate** - The discount rate used to measure the ASRS total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's proportionate share of the ASRS net pension liability to changes in the discount rate** - The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
District's proportionate share of the: Net pension liability	\$ 11,996,161	\$ 8,772,417	\$ 6,077,533

**Plan fiduciary net position** - Detailed information about the plan's fiduciary net position is available in the separately issued ASRS financial report.

**Contributions payable** - The District's accrued payroll and employee benefits included \$19,619 of outstanding pension amounts payable to ASRS for the year ended June 30, 2021.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 11 - CAPITAL LEASE**

The District has acquired a school bus and network equipment under the provisions of long-term lease agreements classified as capital leases. The lease agreements qualify as a capital lease for accounting purposes and, therefore, has been recorded at present value of the future minimum lease payments as of the inception date. Revenues from the Unrestricted Capital Outlay Fund, a major capital projects fund, are used for payment of the capital lease obligation.

The asset capitalized and acquired through a capital lease is as follows:

Asset	Governmental Activities
School bus	\$ 161,889
Network equipment	784,865
Total assets	946,754
Less accumulated depreciation	(106,268)
Total assets, net	\$ 840,486

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

Year Ending June 30:	Governmental Activities
2022	\$ 202,511
2023	202,511
2024	167,281
2025	167,281
Total minimum lease payments	739,584
Less: amount representing interest	(55,845)
Present value of minimum lease payments	\$ 683,739

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 12 - INTERFUND TRANSFERS**

The following is a summary of interfund transfers reported as of June 30, 2021:

Funds	Interfund	
	Transfers In	Transfers Out
General Fund	\$ 29,913	\$ -
ESSER Fund	-	15,661
Other Governmental Funds	-	14,252
Total	\$ 29,913	\$ 29,913

The transfer was made to move indirect costs from federal grant funds to the Indirect Costs Fund, which is grouped within the General Fund.

**NOTE 13 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Arizona School Risk Retention Trust, Inc (ASRRT), together with other school districts in the state. ASRRT is a public entity risk pool currently operating as a common risk management and insurance program for member school districts. The District pays an annual premium to ASRRT for its general insurance coverage. The agreement provides that ASRRT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

For employee health insurance, the District is a member of the Arizona School Boards Association Insurance Trust (ASBAIT), together with other school districts. ASBAIT was established in 1981 by the Arizona School Board Association. Its formation was in response to Arizona school administrators desire to obtain comprehensive health benefits at reasonable costs. ASBAIT operates by an "Agreement and Declaration of Trust" in accordance with the laws of the State of Arizona, including, without limitation, §15-382 A.R.S. The agreement provides that ASBAIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

The District is a member of the Arizona School Alliance for Workers' Compensation, Inc. (the Alliance). The Alliance was established in 1996 and is structured as a self-insurance pool that is owned and governed by its members. The agreement provides that the Alliance will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior fiscal years.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 14 - COMMITMENTS AND CONTINGENCIES**

**Federal grants** - In the normal course of operations, the District receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to insure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of audits of grant funds is not believed by District officials to be material.

**Litigation** - Each year the District receives notices of claims for damages occurring generally from negligence, bodily injury, breach of contract, and other legal matters. The filing of such claims commences a statutory period for initiating a lawsuit against the District arising therefrom. The District has comprehensive general liability insurance with the ASRRT. The District is not aware of any litigation that might result in a materially adverse outcome.

**Contingencies** - On March 11, 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Management believes the District is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated since it is still developing.



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**REQUIRED SUPPLEMENTARY INFORMATION**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		(Non-GAAP)	<u>Variance</u>
	<u>Adopted</u>	<u>Final</u>	Actual Amounts	
<b>Revenues:</b>				
Property taxes	\$ 3,402,925	\$ 3,440,988	\$ 2,968,237	\$ (472,751)
State aid and grants	5,173,278	5,231,141	4,512,445	(718,696)
Other local revenue	352,066	356,004	307,093	(48,911)
<b>Total revenues</b>	<u>8,928,269</u>	<u>9,028,133</u>	<u>7,787,775</u>	<u>(1,240,358)</u>
<b>Expenditures:</b>				
<b>Regular education:</b>				
Instruction	4,079,784	4,207,013	2,774,293	1,432,720
Support services - students and staff	485,250	370,999	307,682	63,317
Support services - administration	1,141,600	1,209,004	1,132,865	76,139
Operation and maintenance of plant	1,180,000	1,302,284	984,208	318,076
Operation of non-instructional services	36,050	37,857	12,173	25,684
School-sponsored cocurricular activities	127,200	106,404	94,351	12,053
School-sponsored athletics	185,000	188,276	165,461	22,815
<b>Total regular education</b>	<u>7,234,884</u>	<u>7,421,837</u>	<u>5,471,033</u>	<u>1,950,804</u>
<b>Special education:</b>				
Instruction	788,909	686,888	889,910	(203,022)
Support services - students and staff	236,300	348,588	303,193	45,395
Support services - administration	9,600	9,187	2,214	6,973
<b>Total special education</b>	<u>1,034,809</u>	<u>1,044,663</u>	<u>1,195,317</u>	<u>(150,654)</u>
<b>Student transportation services:</b>				
Student transportation services	525,000	429,047	294,809	134,238
<b>K-3 reading program:</b>				
Instruction	45,177	43,198	42,791	407
<b>Total expenditures</b>	<u>8,839,870</u>	<u>8,938,745</u>	<u>7,003,950</u>	<u>1,934,795</u>
<b>Net changes in fund balances</b>	88,399	89,388	783,825	694,437
<b>Fund balance, July 1, 2020</b>	<u>2,685,553</u>	<u>2,685,553</u>	<u>2,685,553</u>	<u>-</u>
<b>Fund balance (non-GAAP), June 30, 2021</b>	<u>\$ 2,773,952</u>	<u>\$ 2,774,941</u>	<u>\$ 3,469,378</u>	<u>\$ 694,437</u>

See note accompanying this schedule.

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
BUDGETARY COMPARISON SCHEDULE - ESSER FUND  
YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		
	<u>Adopted and Final</u>	<u>Actual Amounts</u>	<u>Variance</u>
<b>Revenues:</b>			
Federal aid and grants	\$ 108,168	\$ 577,531	\$ 469,363
<b>Total revenues</b>	<u>108,168</u>	<u>577,531</u>	<u>469,363</u>
<b>Expenditures:</b>			
Instruction	55,855	290,134	(234,279)
Support services - students and staff	18,687	97,068	(78,381)
Operation and maintenance of plant	31,280	162,482	(131,202)
Student transportation services	2,122	11,022	(8,900)
Operation of non-instructional services	224	1,164	(940)
<b>Total expenditures</b>	<u>108,168</u>	<u>561,870</u>	<u>(453,702)</u>
Excess of revenues over expenditures	-	15,661	15,661
<b>Other financing uses:</b>			
Transfers out	<u>-</u>	<u>(15,661)</u>	<u>(15,661)</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balance, July 1, 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, June 30, 2021</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**JUNE 30, 2021**

ASRS - Pension	Reporting Fiscal Year (Measurement Date)			
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)
District's proportion of the net pension liability	0.05 %	0.05 %	0.05 %	0.05 %
District's proportionate share of the net pension liability	\$ 8,772,417	\$ 7,454,561	\$ 7,008,107	\$ 8,366,971
District's covered payroll	\$ 5,895,554	\$ 5,747,219	\$ 4,816,183	\$ 5,230,761
District's proportionate share of the net pension liability as a percentage of its covered payroll	148.80 %	129.71 %	145.51 %	159.96 %
Plan fiduciary net position as a percentage of the total pension liability	69.33 %	73.24 %	73.40 %	69.92 %

Reporting Fiscal Year  
(Measurement Date)

2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2012
0.05 %	0.06 %	0.06 %	Information is not available. Additional information will be presented as it becomes available.
\$ 8,503,081	\$ 8,837,393	\$ 8,188,917	
\$ 4,931,244	\$ 5,212,084	\$ 4,944,953	
172.43 %	169.56 %	165.60 %	
67.06 %	68.35 %	69.49 %	

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS**  
**JUNE 30, 2021**

ASRS - Pension	Reporting Fiscal Year			
	2021	2020	2019	2018
Statutorily required contribution	\$ 630,542	\$ 632,460	\$ 603,522	\$ 524,964
District's contributions in relation to the statutorily required contribution	630,542	632,460	603,522	524,964
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 5,815,839	\$ 5,895,554	\$ 5,747,219	\$ 4,816,183
District's contributions as a percentage of covered payroll	10.84 %	10.73 %	10.50 %	10.90 %



Reporting Fiscal Year			2014 through 2012
2017	2016	2015	
\$ 563,876	\$ 535,040	\$ 567,596	Information is not available. Additional information will be presented as it becomes available.
<u>563,876</u>	<u>535,040</u>	<u>567,596</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ 5,230,761	\$ 4,931,244	\$ 5,212,084	
10.78 %	10.85 %	10.89 %	

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2021**

**NOTE 1 - BUDGETARY COMPLIANCE AND ACCOUNTABILITY**

The District's budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America, except for the following items:

- A. The General Fund, as reported in the budgetary comparison schedule, includes the District's Maintenance and Operation Fund (M&O) in addition to several other District funds consistent with accounting principles generally accepted in the United States of America. In accordance with Arizona Revised Statutes, the District is required to budget expenditures at the individual fund level.
- B. Expenditures that are allowable for budget reporting but not allowable as expenditures within the scope of generally accepted accounting standards are detailed and reconciled at the bottom of the following table.

The following schedule presents financial statement details of the District's M&O Fund, the main budgetary fund for the District per Arizona Revised Statutes, separately for analysis.

	<b>General Fund</b>				
	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Financing Sources</b>	<b>Beginning Fund Balance</b>	<b>Ending Fund Balance</b>
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds - General Fund - GAAP	\$ 8,027,047	\$ 7,213,566	\$ 29,913	\$ 3,479,992	\$ 4,323,386
Less: budgeted special revenue funds reported within the General Fund	239,272	194,017	29,913	794,439	869,607
Maintenance and Operation - GAAP	<u>7,787,775</u>	<u>7,019,549</u>	<u>-</u>	<u>2,685,553</u>	<u>3,453,779</u>
Less prior year encumbrance prepaid items	-	(170,364)	-	-	170,364
Add current year encumbrance prepaid items	-	154,765	-	-	(154,765)
Maintenance and Operation - Non-GAAP	<u>\$ 7,787,775</u>	<u>\$ 7,003,950</u>	<u>\$ -</u>	<u>\$ 2,685,553</u>	<u>\$ 3,469,378</u>

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**OTHER SUPPLEMENTARY INFORMATION**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**BUDGETARY COMPARISON SCHEDULE - UNRESTRICTED CAPITAL OUTLAY FUND**  
**YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance
	<u>Adopted</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes	\$ 175,190	\$ 176,677	\$ 144,073	\$ (32,604)
State aid and grants	332,349	335,168	273,317	(61,851)
Other local revenue	25,673	25,891	21,113	(4,778)
<b>Total revenues</b>	<u>533,212</u>	<u>537,736</u>	<u>438,503</u>	<u>(99,233)</u>
<b>Expenditures:</b>				
Current:				
Instruction	250,912	185,455	76,589	108,866
Support services - students and staff	10,000	10,500	23,834	(13,334)
Support services - administration	85,000	30,000	14,877	15,123
Operation and maintenance of plant	30,000	50,000	32,853	17,147
Student transportation services	90,000	6,000	11,195	(5,195)
Operation of non-instructional services	1,500	3,000	3,367	(367)
Capital outlay	30,000	50,000	929,320	(879,320)
Debt service:				
Principal	35,059	198,586	198,322	264
Interest	741	4,195	4,189	6
<b>Total expenditures</b>	<u>533,212</u>	<u>537,736</u>	<u>1,294,546</u>	<u>(756,810)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(856,043)</u>	<u>(856,043)</u>
<b>Other financing sources:</b>				
Proceeds from capital lease	-	-	784,865	784,865
<b>Net change in fund balances</b>	<u>-</u>	<u>-</u>	<u>(71,178)</u>	<u>(71,178)</u>
<b>Fund balance, July 1, 2020</b>	<u>255,535</u>	<u>255,535</u>	<u>255,535</u>	<u>-</u>
<b>Fund balance, June 30, 2021</b>	<u>\$ 255,535</u>	<u>\$ 255,535</u>	<u>\$ 184,357</u>	<u>\$ (71,178)</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
BUDGETARY COMPARISON SCHEDULE - DEBT SERVICE FUND  
YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u> <u>Adopted and Final</u>	<u>Actual Amounts</u>	<u>Variance</u>
<b>Revenues:</b>			
Property taxes	\$ 996,366	\$ 947,946	\$ (48,420)
Other local revenue	3,634	3,457	(177)
<b>Total revenues</b>	<u>1,000,000</u>	<u>951,403</u>	<u>(48,597)</u>
<b>Expenditures:</b>			
Current:			
Support services - administration	1,061	1,000	61
Debt service:			
Principal	695,010	655,000	40,010
Interest	303,929	286,432	17,497
<b>Total expenditures</b>	<u>1,000,000</u>	<u>942,432</u>	<u>57,568</u>
<b>Net change in fund balances</b>	<u>-</u>	<u>8,971</u>	<u>8,971</u>
<b>Fund balance, July 1, 2020</b>	<u>278,619</u>	<u>278,619</u>	<u>-</u>
<b>Fund balance, June 30, 2021</b>	<u>\$ 278,619</u>	<u>\$ 287,590</u>	<u>\$ 8,971</u>

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**COMBINING STATEMENTS  
OTHER GOVERNMENTAL FUNDS**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Other Special Revenue Funds	Capital Projects Funds	Total Other Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and investments	\$ 1,817,747	\$ 210,988	\$ 2,028,735
Property taxes receivable	-	191	191
Due from other governments	586,365	-	586,365
Due from other funds	<u>448,243</u>	<u>-</u>	<u>448,243</u>
<b>Total assets</b>	<u>\$ 2,852,355</u>	<u>\$ 211,179</u>	<u>\$ 3,063,534</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 45,912	\$ 106,748	\$ 152,660
Accrued payroll and benefits	119,975	-	119,975
Advances from grantors	54,039	-	54,039
Due to other funds	<u>221,428</u>	<u>-</u>	<u>221,428</u>
<b>Total liabilities</b>	<u>441,354</u>	<u>106,748</u>	<u>548,102</u>
<b>Deferred inflows of resources:</b>			
Unavailable revenue - property tax	<u>-</u>	<u>191</u>	<u>191</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>441,354</u>	<u>106,939</u>	<u>548,293</u>
<b>Fund balances:</b>			
Restricted:			
Capital outlay	-	104,240	104,240
Food service	17,790	-	17,790
Career technical education	772,130	-	772,130
Extracurricular activities	109,732	-	109,732
Insurance proceeds	208,139	-	208,139
Results based funding	294,639	-	294,639
Litigation recovery	124,736	-	124,736
Voter approved initiatives	696,950	-	696,950
Other purposes	<u>186,885</u>	<u>-</u>	<u>186,885</u>
<b>Total fund balances</b>	<u>2,411,001</u>	<u>104,240</u>	<u>2,515,241</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<u>\$ 2,852,355</u>	<u>\$ 211,179</u>	<u>\$ 3,063,534</u>



**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OTHER GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	Other Special Revenue Funds	Capital Projects Funds	Total Other Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues:</b>			
Property taxes	\$ -	\$ 1,468	\$ 1,468
State aid and grants	859,314	32,195	891,509
Federal aid and grants	1,409,386	-	1,409,386
Other local revenue	<u>487,522</u>	<u>763</u>	<u>488,285</u>
<b>Total revenues</b>	<u>2,756,222</u>	<u>34,426</u>	<u>2,790,648</u>
<b>Expenditures:</b>			
Current:			
Instruction	1,785,091	-	1,785,091
Support services - students and staff	274,938	-	274,938
Support services - administration	121,049	-	121,049
Operation and maintenance of plant	16,509	10,593	27,102
Student transportation services	4,134	-	4,134
Operation of non-instructional services	282,077	-	282,077
Capital outlay	<u>37,295</u>	<u>106,748</u>	<u>144,043</u>
<b>Total expenditures</b>	<u>2,521,093</u>	<u>117,341</u>	<u>2,638,434</u>
Excess of revenues over expenditures	235,129	(82,915)	152,214
<b>Other financing uses:</b>			
Proceeds from sale of assets	10,273	-	10,273
Transfers out	<u>(14,252)</u>	<u>-</u>	<u>(14,252)</u>
<b>Total other financing sources (uses)</b>	<u>(3,979)</u>	<u>-</u>	<u>(3,979)</u>
<b>Net change in fund balances</b>	231,150	(82,915)	148,235
<b>Fund balances, July 1, 2020</b>	<u>2,179,851</u>	<u>187,155</u>	<u>2,367,006</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 2,411,001</u>	<u>\$ 104,240</u>	<u>\$ 2,515,241</u>

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**COMBINING STATEMENTS AND SCHEDULE  
SPECIAL REVENUE FUNDS**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**SPECIAL REVENUE FUNDS - DESCRIPTIONS**  
**JUNE 30, 2021**

The following Special Revenue Funds are maintained by the District. Arizona Revised Statutes (A.R.S.) and the Uniform System of Financial Records (USFR) required the establishment of these funds for the specified financial activities.

**Classroom Site** - to account for the portion of state sales tax collections and permanent state school fund earnings districts receive as approved by the voters in 2000 as part of Proposition 301.

**Instructional Improvement** - to account for the activity of monies received from state gaming due to the passage of Proposition 202.

**Title I Grants (Helping Disadvantaged Children Meet High Standards)** - to account for federal financial assistance received to help improve disadvantaged students academic performance.

**Migrant Education Grants** - to account for federal financial assistance received to help improve the education opportunities and academic success of migrant children.

**Title II Grants (Professional Development and Technology)** - to account for federal financial assistance received to increase student academic achievement through improving teacher quality.

**Title IV Grants (Student Support and Academic Enrichment)** - to account for federal financial assistance to improve students' academic achievement and digital literacy by providing students access to a well-rounded education and improving school conditions for student learning and use of technology.

**Title III Grants (Limited English & Immigrant Students)** - to account for federal financial assistance provided for improving English proficiency.

**Special Education Grants** - to account for supplemental federal financial assistance to state and local educational agencies in providing a free, appropriate public education to disabled children.

**Federal Vocational Education** - to account for federal financial assistance for the preparation of individuals for employment or advancement in a career not requiring a baccalaureate or advanced degree.

**Homeless Education** - to account for federal financial assistance received to provide free education to homeless children and youth.

**Medicaid Reimbursement** - to account for reimbursements related to specific health services provided to eligible students.

**Other Federal Projects** - to account for financial assistance received from the federal government for other minor federal programs.

**Enrollment Stability Grant** - To record funds received to ensure budget stability in light of the COVID-19 pandemic.

**Forest Fees** - to account for payments received from the federal government for lost property tax due to national forests within the District's boundaries.

**Taylor Grazing** - to account for payments received from the federal government for lost property tax due to government lands within the District's boundaries.

**E-Rate** - to account for financial assistance received for broadband internet and telecommunications costs.

**State Vocational Education** - to account for state provided financial assistance for career and technical

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**SPECIAL REVENUE FUNDS - DESCRIPTIONS**  
**JUNE 30, 2021**

education programs.

**Results-Based Funding** - to account for state provided financial assistance to enhance, expand, or replicate the school site that generated the Results-Based Funding.

**Rural Assistance** - to account for state provided financial assistance for rural schools to improve student academic achievement.

**High School Health and Wellness** - to account for state provided funds to assist in preventing drug and alcohol abuse and increase well-being.

**Other State Projects** - to account for financial assistance received from the state government for other state programs.

**School Plant** - to account for proceeds from the sale or lease of school property.

**Food Service** - to account for the financial activity of the food services program. This program provides regular and incidental meals and snacks in connection with school functions.

**Civic Center** - to account for monies received from the rental of school facilities for civic activities.

**Auxiliary Operations** - to account for revenues and expenditures arising from bookstore and athletic activities.

**Extracurricular Activities Fees Tax Credit** - to account for revenues and expenditures of monies collected in support of extracurricular activities to be taken as a tax credit by the taxpayer in accordance with A.R.S. 43-1089.01.

**Gifts and Donations** - to account for the revenues and expenditures of gifts, donations, bequests and private grants made to the District.

**Technical Education** - accounts for revenues and expenditures relating to the production and sale of items produced in an instructional program by career and technical education and vocational education pupils.

**Insurance Proceeds** - to account for the monies received from insurance companies to be used for the repair or replacement of lost, stolen, or damaged property.

**Textbooks** - to account for monies received from students to replace or repair lost or damaged textbooks.

**Litigation Recovery** - to account for proceeds received from litigation.

**Indirect Costs** - to account for monies transferred from federal projects for administrative costs.

**Grants and Gifts to Teachers** - accounts for the revenues and expenditures of gifts, donations, bequests and private grants made to teachers.

**Career Technical Education** - to account for monies received for technical education provided on campus.

**Student Activities** - to account for assets raised by students to finance student club activities.

**Employee Withholdings** - to account for unremitted payroll deductions temporarily held by the District.

**Intergovernmental Agreements** - to account for the financial activities relating with other governments not required to be accounted for elsewhere.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING BALANCE SHEET  
 OTHER SPECIAL REVENUE FUNDS  
 JUNE 30, 2021**

	<u>Classroom Site</u>	<u>Instructional Improvement</u>	<u>Title I Grants</u>
<b>ASSETS</b>			
Cash and investments	\$ 160,015	\$ 109,282	\$ -
Due from other governments	-	-	44,212
Due from other funds	<u>448,243</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$ 608,258</u></b>	<b><u>\$ 109,282</u></b>	<b><u>\$ 44,212</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll and benefits	13,864	6,726	27,146
Advances from grantors	-	-	3,400
Due to other funds	<u>-</u>	<u>-</u>	<u>13,666</u>
<b>Total liabilities</b>	<b><u>13,864</u></b>	<b><u>6,726</u></b>	<b><u>44,212</u></b>
<b>Fund balances:</b>			
Restricted:			
Food service	-	-	-
Career technical education	-	-	-
Extracurricular activities	-	-	-
Insurance proceeds	-	-	-
Results based funding	-	-	-
Litigation recovery	-	-	-
Voter approved initiatives	594,394	102,556	-
Other purposes	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<b><u>594,394</u></b>	<b><u>102,556</u></b>	<b><u>-</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 608,258</u></b>	<b><u>\$ 109,282</u></b>	<b><u>\$ 44,212</u></b>

<u>Migrant Education Grants</u>	<u>Title II Grants</u>	<u>Title IV Grants</u>	<u>Title III Grants</u>	<u>Special Education Grants</u>
\$ -	\$ -	\$ -	\$ -	\$ -
108,490	23,617	43,228	19,981	71,274
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 108,490</u>	<u>\$ 23,617</u>	<u>\$ 43,228</u>	<u>\$ 19,981</u>	<u>\$ 71,274</u>
\$ 9,940	\$ -	\$ -	\$ -	\$ -
15,723	2,295	3,069	2,872	18,739
-	4,000	7,750	-	-
<u>82,827</u>	<u>17,322</u>	<u>32,409</u>	<u>17,109</u>	<u>52,535</u>
<u>108,490</u>	<u>23,617</u>	<u>43,228</u>	<u>19,981</u>	<u>71,274</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 108,490</u>	<u>\$ 23,617</u>	<u>\$ 43,228</u>	<u>\$ 19,981</u>	<u>\$ 71,274</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING BALANCE SHEET  
 OTHER SPECIAL REVENUE FUNDS  
 JUNE 30, 2021**

	Federal Vocational Education	Homeless Education	Other Federal Projects
<b>ASSETS</b>			
Cash and investments	\$ -	\$ 101	\$ 16,711
Due from other governments	8,347	-	580
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$ 8,347</u></b>	<b><u>\$ 101</u></b>	<b><u>\$ 17,291</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 8,069	\$ -	\$ -
Accrued payroll and benefits	223	-	-
Advances from grantors	-	101	17,291
Due to other funds	<u>55</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>8,347</u></b>	<b><u>101</u></b>	<b><u>17,291</u></b>
<b>Fund balances:</b>			
Restricted:			
Food service	-	-	-
Career technical education	-	-	-
Extracurricular activities	-	-	-
Insurance proceeds	-	-	-
Results based funding	-	-	-
Litigation recovery	-	-	-
Voter approved initiatives	-	-	-
Other purposes	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 8,347</u></b>	<b><u>\$ 101</u></b>	<b><u>\$ 17,291</u></b>



<u>Enrollment Stability Grant</u>	<u>State Vocational Education</u>	<u>Results-Based Funding</u>	<u>Rural Assistance</u>	<u>High School Health and Wellness</u>
\$ 1,335	\$ 2,978	\$ 294,639	\$ 12,626	\$ -
-	-	-	3,990	18,070
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,335</u>	<u>\$ 2,978</u>	<u>\$ 294,639</u>	<u>\$ 16,616</u>	<u>\$ 18,070</u>
\$ -	\$ 2,106	\$ -	\$ -	\$ -
-	-	-	-	12,565
1,335	872	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,505</u>
<u>1,335</u>	<u>2,978</u>	<u>-</u>	<u>-</u>	<u>18,070</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	294,639	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>16,616</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>294,639</u>	<u>16,616</u>	<u>-</u>
<u>\$ 1,335</u>	<u>\$ 2,978</u>	<u>\$ 294,639</u>	<u>\$ 16,616</u>	<u>\$ 18,070</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING BALANCE SHEET  
 OTHER SPECIAL REVENUE FUNDS  
 JUNE 30, 2021**

	<u>Other State Projects</u>	<u>School Plant</u>	<u>Food Service</u>
<b>ASSETS</b>			
Cash and investments	\$ 19,290	\$ 14,437	\$ 13,578
Due from other governments	-	-	29,668
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$ 19,290</u></b>	<b><u>\$ 14,437</u></b>	<b><u>\$ 43,246</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 25,456
Accrued payroll and benefits	-	-	-
Advances from grantors	19,290	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<b><u>19,290</u></b>	<b><u>-</u></b>	<b><u>25,456</u></b>
<b>Fund balances:</b>			
Restricted:			
Food service	-	-	17,790
Career technical education	-	-	-
Extracurricular activities	-	-	-
Insurance proceeds	-	-	-
Results based funding	-	-	-
Litigation recovery	-	-	-
Voter approved initiatives	-	-	-
Other purposes	<u>-</u>	<u>14,437</u>	<u>-</u>
<b>Total fund balances</b>	<b><u>-</u></b>	<b><u>14,437</u></b>	<b><u>17,790</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 19,290</u></b>	<b><u>\$ 14,437</u></b>	<b><u>\$ 43,246</u></b>

<u>Extracurricular Activities Fees Tax Credit</u>	<u>Technical Education</u>	<u>Insurance Proceeds</u>	<u>Litigation Recovery</u>	<u>Career Technical Education</u>
\$ 109,732	\$ 10,912	\$ 208,139	\$ 124,736	\$ 574,316
-	-	-	-	214,908
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 109,732</u>	<u>\$ 10,912</u>	<u>\$ 208,139</u>	<u>\$ 124,736</u>	<u>\$ 789,224</u>
\$ -	\$ -	\$ -	\$ -	\$ 341
-	-	-	-	16,753
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,094</u>
-	-	-	-	-
-	-	-	-	772,130
109,732	-	-	-	-
-	-	208,139	-	-
-	-	-	-	-
-	-	-	124,736	-
-	-	-	-	-
<u>-</u>	<u>10,912</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>109,732</u>	<u>10,912</u>	<u>208,139</u>	<u>124,736</u>	<u>772,130</u>
<u>\$ 109,732</u>	<u>\$ 10,912</u>	<u>\$ 208,139</u>	<u>\$ 124,736</u>	<u>\$ 789,224</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING BALANCE SHEET  
 OTHER SPECIAL REVENUE FUNDS  
 JUNE 30, 2021**

	<u>Student Activities</u>	<u>Intergovernmental Agreements</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and investments	\$ 121,704	\$ 23,216	\$ 1,817,747
Due from other governments	-	-	586,365
Due from other funds	-	-	<u>448,243</u>
<b>Total assets</b>	<u>\$ 121,704</u>	<u>\$ 23,216</u>	<u>\$ 2,852,355</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 45,912
Accrued payroll and benefits	-	-	119,975
Advances from grantors	-	-	54,039
Due to other funds	-	-	<u>221,428</u>
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>441,354</u>
<b>Fund balances:</b>			
Restricted:			
Food service	-	-	17,790
Career technical education	-	-	772,130
Extracurricular activities	-	-	109,732
Insurance proceeds	-	-	208,139
Results based funding	-	-	294,639
Litigation recovery	-	-	124,736
Voter approved initiatives	-	-	696,950
Other purposes	<u>121,704</u>	<u>23,216</u>	<u>186,885</u>
<b>Total fund balances</b>	<u>121,704</u>	<u>23,216</u>	<u>2,411,001</u>
<b>Total liabilities and fund balances</b>	<u>\$ 121,704</u>	<u>\$ 23,216</u>	<u>\$ 2,852,355</u>

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OTHER SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Classroom Site</u>	<u>Instructional Improvement</u>	<u>Title I Grants</u>
<b>Revenues:</b>			
State aid and grants	\$ 564,162	\$ 44,942	\$ -
Federal aid and grants	-	-	356,713
Other local revenue	<u>2,116</u>	<u>488</u>	<u>-</u>
<b>Total revenues</b>	<u>566,278</u>	<u>45,430</u>	<u>356,713</u>
<b>Expenditures:</b>			
Current:			
Instruction	413,875	102,140	341,422
Support services - students and staff	38,650	598	9,640
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>452,525</u>	<u>102,738</u>	<u>351,062</u>
Excess (deficiency) of revenues over expenditures	113,753	(57,308)	5,651
<b>Other financing uses:</b>			
Proceeds from sale of assets	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(5,651)</u>
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>(5,651)</u>
<b>Net change in fund balances</b>	113,753	(57,308)	-
<b>Fund balances, July 1, 2020</b>	<u>480,641</u>	<u>159,864</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 594,394</u>	<u>\$ 102,556</u>	<u>\$ -</u>

<u>Migrant Education Grants</u>	<u>Title II Grants</u>	<u>Title IV Grants</u>	<u>Title III Grants</u>	<u>Special Education Grants</u>
\$ -	\$ -	\$ -	\$ -	\$ -
217,249	49,452	32,709	27,817	203,827
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>217,249</u>	<u>49,452</u>	<u>32,709</u>	<u>27,817</u>	<u>203,827</u>
71,831	21,614	-	26,377	199,648
34,047	27,250	32,100	1,440	1,099
103,196	-	-	-	-
-	-	-	-	-
3,851	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>212,925</u>	<u>48,864</u>	<u>32,100</u>	<u>27,817</u>	<u>200,747</u>
4,324	588	609	-	3,080
-	-	-	-	-
<u>(4,324)</u>	<u>(588)</u>	<u>(609)</u>	<u>-</u>	<u>(3,080)</u>
<u>(4,324)</u>	<u>(588)</u>	<u>(609)</u>	<u>-</u>	<u>(3,080)</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OTHER SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Federal Vocational Education</u>	<u>Homeless Education</u>	<u>Other Federal Projects</u>
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	28,899	-	-
Other local revenue	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>28,899</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>			
Current:			
Instruction	18,583	-	-
Support services - students and staff	10,316	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>28,899</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	-
<b>Other financing uses:</b>			
Proceeds from sale of assets	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances, July 1, 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



<u>Enrollment Stability Grant</u>	<u>State Vocational Education</u>	<u>Results-Based Funding</u>	<u>Rural Assistance</u>	<u>High School Health and Wellness</u>
\$ -	\$ 13,599	\$ 143,719	\$ 3,953	\$ 86,944
217,294	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>217,294</u>	<u>13,599</u>	<u>143,719</u>	<u>3,953</u>	<u>86,944</u>
217,294	13,599	159,937	-	1,811
-	-	2,225	-	85,133
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>217,294</u>	<u>13,599</u>	<u>162,162</u>	<u>-</u>	<u>86,944</u>
-	-	(18,443)	3,953	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	(18,443)	3,953	-
-	-	313,082	12,663	-
<u>-</u>	<u>-</u>	<u>313,082</u>	<u>12,663</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294,639</u>	<u>\$ 16,616</u>	<u>\$ -</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OTHER SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Other State Projects</u>	<u>School Plant</u>	<u>Food Service</u>
<b>Revenues:</b>			
State aid and grants	\$ 1,995	\$ -	\$ -
Federal aid and grants	-	-	275,426
Other local revenue	<u>-</u>	<u>13</u>	<u>10,786</u>
<b>Total revenues</b>	<u>1,995</u>	<u>13</u>	<u>286,212</u>
<b>Expenditures:</b>			
Current:			
Instruction	-	-	3,381
Support services - students and staff	1,645	-	-
Support services - administration	350	-	-
Operation and maintenance of plant	-	9,034	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	282,077
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,995</u>	<u>9,034</u>	<u>285,458</u>
Excess (deficiency) of revenues over expenditures	-	(9,021)	754
<b>Other financing uses:</b>			
Proceeds from sale of assets	-	10,273	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources</b>	<u>-</u>	<u>10,273</u>	<u>-</u>
<b>Net change in fund balances</b>	-	1,252	754
<b>Fund balances, July 1, 2020</b>	<u>-</u>	<u>13,185</u>	<u>17,036</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ -</u>	<u>\$ 14,437</u>	<u>\$ 17,790</u>

<u>Extracurricular Activities Fees Tax Credit</u>	<u>Technical Education</u>	<u>Insurance Proceeds</u>	<u>Litigation Recovery</u>	<u>Career Technical Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
<u>27,586</u>	<u>3,485</u>	<u>13,617</u>	<u>558</u>	<u>346,495</u>
<u>27,586</u>	<u>3,485</u>	<u>13,617</u>	<u>558</u>	<u>346,495</u>
2,400	-	-	-	115,380
6,320	-	-	-	24,475
-	-	-	-	17,503
-	-	7,475	-	-
-	-	283	-	-
-	-	-	-	-
-	-	-	-	<u>37,295</u>
<u>8,720</u>	<u>-</u>	<u>7,758</u>	<u>-</u>	<u>194,653</u>
18,866	3,485	5,859	558	151,842
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18,866	3,485	5,859	558	151,842
<u>90,866</u>	<u>7,427</u>	<u>202,280</u>	<u>124,178</u>	<u>620,288</u>
<u>\$ 109,732</u>	<u>\$ 10,912</u>	<u>\$ 208,139</u>	<u>\$ 124,736</u>	<u>\$ 772,130</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OTHER SPECIAL REVENUE FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Student Activities</u>	<u>Intergovernmental Agreements</u>	<u>Totals</u>
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ 859,314
Federal aid and grants	-	-	1,409,386
Other local revenue	<u>54,802</u>	<u>27,576</u>	<u>487,522</u>
<b>Total revenues</b>	<u>54,802</u>	<u>27,576</u>	<u>2,756,222</u>
<b>Expenditures:</b>			
Current:			
Instruction	49,990	25,809	1,785,091
Support services - students and staff	-	-	274,938
Support services - administration	-	-	121,049
Operation and maintenance of plant	-	-	16,509
Student transportation services	-	-	4,134
Operation of non-instructional services	-	-	282,077
Capital outlay	<u>-</u>	<u>-</u>	<u>37,295</u>
<b>Total expenditures</b>	<u>49,990</u>	<u>25,809</u>	<u>2,521,093</u>
Excess (deficiency) of revenues over expenditures	4,812	1,767	235,129
<b>Other financing uses:</b>			
Proceeds from sale of assets	-	-	10,273
Transfers out	<u>-</u>	<u>-</u>	<u>(14,252)</u>
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>(3,979)</u>
<b>Net change in fund balances</b>	4,812	1,767	231,150
<b>Fund balances, July 1, 2020</b>	<u>116,892</u>	<u>21,449</u>	<u>2,179,851</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 121,704</u>	<u>\$ 23,216</u>	<u>\$ 2,411,001</u>

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Classroom Site		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ 2,415,754	\$ 564,162	\$ (1,851,592)
Federal aid and grants	-	-	-
Other local revenue	9,061	2,116	(6,945)
<b>Total revenues</b>	<b>2,424,815</b>	<b>566,278</b>	<b>(1,858,537)</b>
<b>Expenditures:</b>			
Current:			
Instruction	1,785,078	413,875	1,371,203
Support services - students and staff	-	38,650	(38,650)
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<b>1,785,078</b>	<b>452,525</b>	<b>1,332,553</b>
Excess (deficiency) of revenues over expenditures	639,737	113,753	(525,984)
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	639,737	113,753	(525,984)
<b>Fund balances, July 1, 2020</b>	480,641	480,641	-
<b>Fund balances, June 30, 2021</b>	<b>\$ 1,120,378</b>	<b>\$ 594,394</b>	<b>\$ (525,984)</b>

<u>Instructional Improvement</u>			<u>Title I Grants</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ 133,550	\$ 44,942	\$ (88,608)	\$ -	\$ -	\$ -
-	-	-	435,045	356,713	(78,332)
<u>1,450</u>	<u>488</u>	<u>(962)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>135,000</u>	<u>45,430</u>	<u>(89,570)</u>	<u>435,045</u>	<u>356,713</u>	<u>(78,332)</u>
74,563	102,140	(27,577)	-	341,422	(341,422)
437	598	(161)	-	9,640	(9,640)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>75,000</u>	<u>102,738</u>	<u>(27,738)</u>	<u>-</u>	<u>351,062</u>	<u>(351,062)</u>
60,000	(57,308)	(117,308)	435,045	5,651	(429,394)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,651)</u>	<u>(5,651)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,651)</u>	<u>(5,651)</u>
60,000	(57,308)	(117,308)	435,045	-	(435,045)
<u>159,864</u>	<u>159,864</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 219,864</u>	<u>\$ 102,556</u>	<u>\$ (117,308)</u>	<u>\$ 435,045</u>	<u>\$ -</u>	<u>\$ (435,045)</u>

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2021**

	Migrant Education Grants		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	264,955	217,249	(47,706)
Other local revenue	-	-	-
<b>Total revenues</b>	<u>264,955</u>	<u>217,249</u>	<u>(47,706)</u>
<b>Expenditures:</b>			
Current:			
Instruction	236,147	71,831	164,316
Support services - students and staff	111,931	34,047	77,884
Support services - administration	339,261	103,196	236,065
Operation and maintenance of plant	-	-	-
Student transportation services	12,660	3,851	8,809
Operation of non-instructional services	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>699,999</u>	<u>212,925</u>	<u>487,074</u>
Excess (deficiency) of revenues over expenditures	(435,044)	4,324	439,368
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	(4,324)	(4,324)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(4,324)</u>	<u>(4,324)</u>
<b>Net change in fund balances</b>	(435,044)	-	435,044
<b>Fund balances, July 1, 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ (435,044)</u>	<u>\$ -</u>	<u>\$ 435,044</u>



<u>Title II Grants</u>			<u>Title IV Grants</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75,000	49,452	(25,548)	-	32,709	32,709
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>75,000</u>	<u>49,452</u>	<u>(25,548)</u>	<u>-</u>	<u>32,709</u>	<u>32,709</u>
33,175	21,614	11,561	-	-	-
41,825	27,250	14,575	50,000	32,100	17,900
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>75,000</u>	<u>48,864</u>	<u>26,136</u>	<u>50,000</u>	<u>32,100</u>	<u>17,900</u>
-	588	588	(50,000)	609	50,609
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>(588)</u>	<u>(588)</u>	<u>-</u>	<u>(609)</u>	<u>(609)</u>
<u>-</u>	<u>(588)</u>	<u>(588)</u>	<u>-</u>	<u>(609)</u>	<u>(609)</u>
-	-	-	(50,000)	-	50,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50,000)</u>	<u>\$ -</u>	<u>\$ 50,000</u>

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Title III Grants		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	75,000	27,817	(47,183)
Other local revenue	-	-	-
<b>Total revenues</b>	75,000	27,817	(47,183)
<b>Expenditures:</b>			
Current:			
Instruction	71,117	26,377	44,740
Support services - students and staff	3,883	1,440	2,443
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	75,000	27,817	47,183
Excess (deficiency) of revenues over expenditures	-	-	-
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances, July 1, 2020</b>	-	-	-
<b>Fund balances, June 30, 2021</b>	\$ -	\$ -	\$ -

<u>Special Education Grants</u>			<u>Federal Vocational Education</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300,000	203,827	(96,173)	50,000	28,899	(21,101)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>300,000</u>	<u>203,827</u>	<u>(96,173)</u>	<u>50,000</u>	<u>28,899</u>	<u>(21,101)</u>
298,358	199,648	98,710	32,152	18,583	13,569
1,642	1,099	543	17,848	10,316	7,532
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>300,000</u>	<u>200,747</u>	<u>99,253</u>	<u>50,000</u>	<u>28,899</u>	<u>21,101</u>
-	3,080	3,080	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>(3,080)</u>	<u>(3,080)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(3,080)</u>	<u>(3,080)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Homeless Education		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	-	-	-
Other local revenue	-	-	-
<b>Total revenues</b>	-	-	-
<b>Expenditures:</b>			
Current:			
Instruction	-	-	-
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances, July 1, 2020</b>	-	-	-
<b>Fund balances, June 30, 2021</b>	\$ -	\$ -	\$ -

<u>Medicaid Reimbursement</u>			<u>Other Federal Projects</u>		
<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250,000	62,849	(187,151)	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>250,000</u>	<u>62,849</u>	<u>(187,151)</u>	<u>-</u>	<u>-</u>	<u>-</u>
200,000	-	200,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
50,000	62,849	12,849	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
50,000	62,849	12,849	-	-	-
<u>334,711</u>	<u>334,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 384,711</u>	<u>\$ 397,560</u>	<u>\$ 12,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Enrollment Stability Grant		
	Budget	Non-GAAP Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	51,966	217,294	165,328
Other local revenue	-	-	-
<b>Total revenues</b>	<b>51,966</b>	<b>217,294</b>	<b>165,328</b>
<b>Expenditures:</b>			
Current:			
Instruction	38,974	217,294	(178,320)
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<b>38,974</b>	<b>217,294</b>	<b>(178,320)</b>
Excess (deficiency) of revenues over expenditures	12,992	-	(12,992)
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>12,992</b>	<b>-</b>	<b>(12,992)</b>
<b>Fund balances, July 1, 2020</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances, June 30, 2021</b>	<b>\$ 12,992</b>	<b>\$ -</b>	<b>\$ (12,992)</b>

<u>Forest Fees</u>			<u>Taylor Grazing</u>		
<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13,663	21,516	7,853	-	78	78
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>13,663</u>	<u>21,516</u>	<u>7,853</u>	<u>-</u>	<u>78</u>	<u>78</u>
10,248	57,135	(46,887)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,248</u>	<u>57,135</u>	<u>(46,887)</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,415	(35,619)	(39,034)	-	(78)	(78)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,415	(35,619)	(39,034)	-	(78)	(78)
<u>76,507</u>	<u>76,507</u>	<u>-</u>	<u>544</u>	<u>544</u>	<u>-</u>
<u>\$ 79,922</u>	<u>\$ 40,888</u>	<u>\$ (39,034)</u>	<u>\$ 544</u>	<u>\$ 466</u>	<u>\$ (78)</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	E-Rate		
	Budget	Non-GAAP Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	100,000	51,415	(48,585)
Other local revenue	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>100,000</u>	<u>51,415</u>	<u>(48,585)</u>
<b>Expenditures:</b>			
Current:			
Instruction	-	-	-
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	100,000	51,415	48,585
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>100,000</u>	<u>51,415</u>	<u>48,585</u>
Excess (deficiency) of revenues over expenditures	-	-	-
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balances, July 1, 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



<u>State Vocational Education</u>			<u>Results-Based Funding</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ 50,000	\$ 13,599	\$ (36,401)	\$ 400,000	\$ 143,719	\$ (256,281)
-	-	-	-	-	-
-	-	-	-	-	-
<u>50,000</u>	<u>13,599</u>	<u>(36,401)</u>	<u>400,000</u>	<u>143,719</u>	<u>(256,281)</u>
50,000	13,599	36,401	394,512	159,937	234,575
-	-	-	5,488	2,225	3,263
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>50,000</u>	<u>13,599</u>	<u>36,401</u>	<u>400,000</u>	<u>162,162</u>	<u>237,838</u>
-	-	-	-	(18,443)	(18,443)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(18,443)	(18,443)
-	-	-	313,082	313,082	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,082</u>	<u>\$ 294,639</u>	<u>\$ (18,443)</u>

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Rural Assistance		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ 25,000	\$ 3,953	\$ (21,047)
Federal aid and grants	-	-	-
Other local revenue	-	-	-
<b>Total revenues</b>	<u>25,000</u>	<u>3,953</u>	<u>(21,047)</u>
<b>Expenditures:</b>			
Current:			
Instruction	-	-	-
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	25,000	3,953	(21,047)
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	25,000	3,953	(21,047)
<b>Fund balances, July 1, 2020</b>	<u>12,663</u>	<u>12,663</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 37,663</u>	<u>\$ 16,616</u>	<u>\$ (21,047)</u>

<u>High School Health and Wellness</u>			<u>Other State Projects</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ 24,439	\$ 86,944	\$ 62,505	\$ 561	\$ 1,995	\$ 1,434
-	-	-	-	-	-
-	-	-	-	-	-
<u>24,439</u>	<u>86,944</u>	<u>62,505</u>	<u>561</u>	<u>1,995</u>	<u>1,434</u>
509	1,811	(1,302)	-	-	-
23,930	85,133	(61,203)	463	1,645	(1,182)
-	-	-	98	350	(252)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>24,439</u>	<u>86,944</u>	<u>(62,505)</u>	<u>561</u>	<u>1,995</u>	<u>(1,434)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2021**

	School Plant		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	-	-	-
Other local revenue	<u>50,000</u>	<u>13</u>	<u>(49,987)</u>
<b>Total revenues</b>	<u>50,000</u>	<u>13</u>	<u>(49,987)</u>
<b>Expenditures:</b>			
Current:			
Instruction	-	-	-
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	20,000	9,034	10,966
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>20,000</u>	<u>9,034</u>	<u>10,966</u>
Excess (deficiency) of revenues over expenditures	30,000	(9,021)	(39,021)
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	10,273	10,273
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>10,273</u>	<u>10,273</u>
<b>Net change in fund balances</b>	30,000	1,252	(28,748)
<b>Fund balances, July 1, 2020</b>	<u>13,185</u>	<u>13,185</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 43,185</u>	<u>\$ 14,437</u>	<u>\$ (28,748)</u>

<u>Food Service</u>			<u>Civic Center</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
529,273	275,426	(253,847)	-	-	-
<u>20,727</u>	<u>10,786</u>	<u>(9,941)</u>	<u>50,000</u>	<u>140</u>	<u>(49,860)</u>
<u>550,000</u>	<u>286,212</u>	<u>(263,788)</u>	<u>50,000</u>	<u>140</u>	<u>(49,860)</u>
6,514	3,381	3,133	50,000	745	49,255
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
543,486	282,077	261,409	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>550,000</u>	<u>285,458</u>	<u>264,542</u>	<u>50,000</u>	<u>745</u>	<u>49,255</u>
-	754	754	-	(605)	(605)
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	754	754	-	(605)	(605)
<u>17,036</u>	<u>17,036</u>	<u>-</u>	<u>33,497</u>	<u>33,497</u>	<u>-</u>
<u>\$ 17,036</u>	<u>\$ 17,790</u>	<u>\$ 754</u>	<u>\$ 33,497</u>	<u>\$ 32,892</u>	<u>\$ (605)</u>

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Auxiliary Operations		
	Budget	Non-GAAP Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	-	-	-
Other local revenue	<u>100,000</u>	<u>70,376</u>	<u>(29,624)</u>
<b>Total revenues</b>	<u>100,000</u>	<u>70,376</u>	<u>(29,624)</u>
<b>Expenditures:</b>			
Current:			
Instruction	66,764	37,498	29,266
Support services - students and staff	17,534	9,848	7,686
Support services - administration	13,441	7,549	5,892
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	2,261	1,270	991
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>100,000</u>	<u>56,165</u>	<u>43,835</u>
Excess (deficiency) of revenues over expenditures	-	14,211	14,211
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	14,211	14,211
<b>Fund balances, July 1, 2020</b>	<u>128,558</u>	<u>128,558</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 128,558</u>	<u>\$ 142,769</u>	<u>\$ 14,211</u>

<u>Extracurricular Activities Fees Tax Credit</u>			<u>Gifts and Donations</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>100,000</u>	<u>27,586</u>	<u>(72,414)</u>	<u>50,000</u>	<u>3,957</u>	<u>(46,043)</u>
<u>100,000</u>	<u>27,586</u>	<u>(72,414)</u>	<u>50,000</u>	<u>3,957</u>	<u>(46,043)</u>
22,018	2,400	19,618	5,428	325	5,103
57,982	6,320	51,662	44,572	2,669	41,903
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>80,000</u>	<u>8,720</u>	<u>71,280</u>	<u>50,000</u>	<u>2,994</u>	<u>47,006</u>
20,000	18,866	(1,134)	-	963	963
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20,000	18,866	(1,134)	-	963	963
<u>90,866</u>	<u>90,866</u>	<u>-</u>	<u>45,970</u>	<u>45,970</u>	<u>-</u>
<u>\$ 110,866</u>	<u>\$ 109,732</u>	<u>\$ (1,134)</u>	<u>\$ 45,970</u>	<u>\$ 46,933</u>	<u>\$ 963</u>

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
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 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Technical Education		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	-	-	-
Other local revenue	<u>20,000</u>	<u>3,485</u>	<u>(16,515)</u>
<b>Total revenues</b>	<u>20,000</u>	<u>3,485</u>	<u>(16,515)</u>
<b>Expenditures:</b>			
Current:			
Instruction	10,000	-	10,000
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over expenditures	10,000	3,485	(6,515)
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	10,000	3,485	(6,515)
<b>Fund balances, July 1, 2020</b>	<u>7,427</u>	<u>7,427</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u><u>\$ 17,427</u></u>	<u><u>\$ 10,912</u></u>	<u><u>\$ (6,515)</u></u>



<u>Insurance Proceeds</u>			<u>Textbooks</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>300,000</u>	<u>13,617</u>	<u>(286,383)</u>	<u>2,000</u>	<u>46</u>	<u>(1,954)</u>
<u>300,000</u>	<u>13,617</u>	<u>(286,383)</u>	<u>2,000</u>	<u>46</u>	<u>(1,954)</u>
-	-	-	1,500	-	1,500
-	-	-	-	-	-
-	-	-	-	-	-
289,056	7,475	281,581	-	-	-
10,944	283	10,661	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>300,000</u>	<u>7,758</u>	<u>292,242</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
-	5,859	5,859	500	46	(454)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,859	5,859	500	46	(454)
<u>202,280</u>	<u>202,280</u>	<u>-</u>	<u>2,472</u>	<u>2,472</u>	<u>-</u>
<u>\$ 202,280</u>	<u>\$ 208,139</u>	<u>\$ 5,859</u>	<u>\$ 2,972</u>	<u>\$ 2,518</u>	<u>\$ (454)</u>

(continued)

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 2021**

	Litigation Recovery		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	-	-	-
Other local revenue	200,000	558	(199,442)
<b>Total revenues</b>	<b>200,000</b>	<b>558</b>	<b>(199,442)</b>
<b>Expenditures:</b>			
Current:			
Instruction	-	-	-
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	200,000	-	200,000
Capital outlay	-	-	-
<b>Total expenditures</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>
Excess (deficiency) of revenues over expenditures	-	558	558
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	-	558	558
<b>Fund balances, July 1, 2020</b>	<b>124,178</b>	<b>124,178</b>	<b>-</b>
<b>Fund balances, June 30, 2021</b>	<b>\$ 124,178</b>	<b>\$ 124,736</b>	<b>\$ 558</b>

<u>Indirect Costs</u>			<u>Grants and Gifts to Teachers</u>		
<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>100,000</u>	<u>313</u>	<u>(99,687)</u>	<u>-</u>	<u>648</u>	<u>648</u>
<u>100,000</u>	<u>313</u>	<u>(99,687)</u>	<u>-</u>	<u>648</u>	<u>648</u>
-	-	-	-	624	(624)
28,792	9,574	19,218	-	-	-
46,208	15,365	30,843	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>75,000</u>	<u>24,939</u>	<u>50,061</u>	<u>-</u>	<u>624</u>	<u>(624)</u>
25,000	(24,626)	(49,626)	-	24	24
-	-	-	-	-	-
-	29,913	29,913	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>29,913</u>	<u>29,913</u>	<u>-</u>	<u>-</u>	<u>-</u>
25,000	5,287	(19,713)	-	24	24
<u>82,258</u>	<u>82,258</u>	<u>-</u>	<u>13,077</u>	<u>13,077</u>	<u>-</u>
<u>\$ 107,258</u>	<u>\$ 87,545</u>	<u>\$ (19,713)</u>	<u>\$ 13,077</u>	<u>\$ 13,101</u>	<u>\$ 24</u>

(continued)

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Career Technical Education		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	-	-	-
Other local revenue	<u>350,000</u>	<u>346,495</u>	<u>(3,505)</u>
<b>Total revenues</b>	<u>350,000</u>	<u>346,495</u>	<u>(3,505)</u>
<b>Expenditures:</b>			
Current:			
Instruction	207,461	115,380	92,081
Support services - students and staff	44,008	24,475	19,533
Support services - administration	31,472	17,503	13,969
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	<u>67,059</u>	<u>37,295</u>	<u>29,764</u>
<b>Total expenditures</b>	<u>350,000</u>	<u>194,653</u>	<u>155,347</u>
Excess (deficiency) of revenues over expenditures	-	151,842	151,842
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	151,842	151,842
<b>Fund balances, July 1, 2020</b>	<u>620,288</u>	<u>620,288</u>	<u>-</u>
<b>Fund balances, June 30, 2021</b>	<u>\$ 620,288</u>	<u>\$ 772,130</u>	<u>\$ 151,842</u>

<u>Student Activities</u>			<u>Employee Withholding</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	<u>54,802</u>	<u>54,802</u>	-	<u>27,934</u>	<u>27,934</u>
-	<u>54,802</u>	<u>54,802</u>	-	<u>27,934</u>	<u>27,934</u>
-	49,990	(49,990)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>49,990</u>	<u>(49,990)</u>	-	-	-
-	4,812	104,792	-	27,934	27,934
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>4,812</u>	<u>104,792</u>	-	<u>27,934</u>	<u>27,934</u>
<u>116,892</u>	<u>116,892</u>	<u>-</u>	<u>76,845</u>	<u>76,845</u>	<u>-</u>
<u>\$ 116,892</u>	<u>\$ 121,704</u>	<u>\$ 104,792</u>	<u>\$ 76,845</u>	<u>\$ 104,779</u>	<u>\$ 27,934</u>

(continued)

**WILCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Intergovernmental Agreements		
	Budget	Actual	Variance
<b>Revenues:</b>			
State aid and grants	\$ -	\$ -	\$ -
Federal aid and grants	-	-	-
Other local revenue	-	27,576	27,576
<b>Total revenues</b>	-	27,576	27,576
<b>Expenditures:</b>			
Current:			
Instruction	20,000	25,809	(5,809)
Support services - students and staff	-	-	-
Support services - administration	-	-	-
Operation and maintenance of plant	-	-	-
Student transportation services	-	-	-
Operation of non-instructional services	-	-	-
Capital outlay	-	-	-
<b>Total expenditures</b>	20,000	25,809	(5,809)
Excess (deficiency) of revenues over expenditures	(20,000)	1,767	21,767
<b>Other financing sources (uses):</b>			
Proceeds from sale of assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-
<b>Net change in fund balances</b>	(20,000)	1,767	21,767
<b>Fund balances, July 1, 2020</b>	21,449	21,449	-
<b>Fund balances, June 30, 2021</b>	\$ 1,449	\$ 23,216	\$ 21,767

<u>Totals</u>		
<u>Budget</u>	<u>Non-GAAP Actual</u>	<u>Variance</u>
\$ 3,049,304	\$ 859,314	\$ (2,189,990)
2,144,902	1,545,244	(599,658)
<u>1,353,238</u>	<u>590,936</u>	<u>(762,302)</u>
<u>6,547,444</u>	<u>2,995,494</u>	<u>(3,551,950)</u>
3,614,518	1,881,418	1,733,100
450,335	297,029	153,306
430,480	143,963	286,517
409,056	67,924	341,132
23,604	4,134	19,470
745,747	283,347	462,400
<u>67,059</u>	<u>37,295</u>	<u>29,764</u>
<u>5,740,799</u>	<u>2,715,110</u>	<u>3,025,689</u>
806,645	280,384	(526,261)
-	10,273	10,273
-	29,913	29,913
<u>-</u>	<u>(14,252)</u>	<u>(14,252)</u>
<u>-</u>	<u>25,934</u>	<u>25,934</u>
806,645	306,318	(500,327)
<u>2,974,290</u>	<u>2,974,290</u>	<u>-</u>
<u>\$ 3,780,935</u>	<u>\$ 3,280,608</u>	<u>\$ (500,327)</u>

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**COMBINING STATEMENTS AND SCHEDULE  
CAPITAL PROJECTS FUNDS**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**CAPITAL PROJECTS FUNDS - DESCRIPTIONS**  
**JUNE 30, 2021**

The following non-major Capital Projects Funds are maintained by the District. Arizona Revised Statutes (A.R.S.) and the Uniform System of Financial Records (USFR) require the establishment of these funds for the specified financial activities.

**Adjacent Ways** - to account for monies received to finance improvements of property adjacent to the school, such as public streets or alleys, or improvements of school property that provide safe access for buses and fire equipment.

**Bond Building** - to account for proceeds from district bond issues that are used for acquiring or leasing school sites; constructing or renovating school buildings; supply school buildings with furniture, equipment, and technology; improving school grounds; purchasing pupil transportation vehicles; or paying existing bonded indebtedness.

**Building Renewal Grant** - to account for monies received from the School Facilities Board that are used for infrastructure or for major upgrades, repairs, or renovations to areas, systems or buildings that will maintain or extend their useful life.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECTS FUNDS  
 JUNE 30, 2021**

	<u>Adjacent Ways</u>	<u>Bond Building</u>	<u>Building Renewal Grant</u>
<b>ASSETS</b>			
Cash and investments	\$ 201,140	\$ 584	\$ 9,264
Property taxes receivable	<u>191</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$ 201,331</u></b>	<b><u>\$ 584</u></b>	<b><u>\$ 9,264</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	<u>\$ 106,748</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total liabilities</b>	<u>106,748</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>			
Unavailable revenue - property tax	<u>191</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>106,939</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>			
Restricted:			
Capital outlay	<u>94,392</u>	<u>584</u>	<u>9,264</u>
<b>Total fund balances</b>	<u>94,392</u>	<u>584</u>	<u>9,264</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 201,331</u></b>	<b><u>\$ 584</u></b>	<b><u>\$ 9,264</u></b>

Totals

\$ 210,988  
191  
\$ 211,179

\$ 106,748  
106,748

191

106,939

104,240

104,240

\$ 211,179

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Adjacent Ways</u>	<u>Bond Building</u>	<u>Building Renewal Grant</u>
<b>Revenues:</b>			
Property taxes	\$ 1,468	\$ -	\$ -
State aid and grants	-	-	32,195
Other local revenue	<u>744</u>	<u>-</u>	<u>19</u>
<b>Total revenues</b>	<u>2,212</u>	<u>-</u>	<u>32,214</u>
<b>Expenditures:</b>			
Current:			
Operation and maintenance of plant	-	-	10,593
Capital outlay	<u>106,748</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>106,748</u>	<u>-</u>	<u>10,593</u>
<b>Net change in fund balances</b>	(104,536)	-	21,621
<b>Fund balances, July 1, 2020</b>	<u>198,928</u>	<u>584</u>	<u>(12,357)</u>
<b>Fund balances (deficits), June 30, 2021</b>	<u>\$ 94,392</u>	<u>\$ 584</u>	<u>\$ 9,264</u>

Totals

\$ 1,468  
32,195  
763  
34,426

10,593  
106,748  
117,341  
(82,915)  
187,155  
\$ 104,240

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Adjacent Ways		
	Budget	Actual	Variance
<b>Revenues:</b>			
Property taxes	\$ 116,139	\$ 1,468	\$ (114,671)
State aid and grants	-	-	-
Other local revenue	<u>58,861</u>	<u>744</u>	<u>(58,117)</u>
<b>Total revenues</b>	<u>175,000</u>	<u>2,212</u>	<u>(172,788)</u>
<b>Expenditures:</b>			
Current:			
Operation and maintenance of plant	-	-	-
Capital outlay	<u>200,868</u>	<u>106,748</u>	<u>94,120</u>
<b>Total expenditures</b>	<u>200,868</u>	<u>106,748</u>	<u>94,120</u>
<b>Net change in fund balances</b>	(25,868)	(104,536)	(78,668)
<b>Fund balances, July 1, 2020</b>	<u>198,928</u>	<u>198,928</u>	<u>-</u>
<b>Fund balances (deficit), June 30, 2021</b>	<u>\$ 173,060</u>	<u>\$ 94,392</u>	<u>\$ (78,668)</u>



<u>Bond Building</u>			<u>Building Renewal Grant</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	400,000	32,195	(367,805)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>19</u>
-	-	-	<u>400,000</u>	<u>32,214</u>	<u>(367,786)</u>
-	-	-	400,000	10,593	389,407
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	<u>400,000</u>	<u>10,593</u>	<u>389,407</u>
-	-	-	-	21,621	21,621
<u>584</u>	<u>584</u>	<u>-</u>	<u>(12,357)</u>	<u>(12,357)</u>	<u>-</u>
<u>\$ 584</u>	<u>\$ 584</u>	<u>\$ -</u>	<u>\$ (12,357)</u>	<u>\$ 9,264</u>	<u>\$ 21,621</u>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET AND ACTUAL  
 CAPITAL PROJECTS FUNDS  
 YEAR ENDED JUNE 30, 2021**

	Totals		
	Budget	Actual	Variance
<b>Revenues:</b>			
Property taxes	\$ 116,139	\$ 1,468	\$ (114,671)
State aid and grants	400,000	32,195	(367,805)
Other local revenue	<u>58,861</u>	<u>763</u>	<u>(58,098)</u>
<b>Total revenues</b>	<u>575,000</u>	<u>34,426</u>	<u>(540,574)</u>
<b>Expenditures:</b>			
Current:			
Operation and maintenance of plant	400,000	10,593	389,407
Capital outlay	<u>200,868</u>	<u>106,748</u>	<u>94,120</u>
<b>Total expenditures</b>	<u>600,868</u>	<u>117,341</u>	<u>483,527</u>
<b>Net change in fund balances</b>	(25,868)	(82,915)	(57,047)
<b>Fund balances, July 1, 2020</b>	<u>187,155</u>	<u>187,155</u>	-
<b>Fund balances (deficit), June 30, 2021</b>	<u>\$ 161,287</u>	<u>\$ 104,240</u>	<u>\$ (57,047)</u>

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**STATISTICAL SECTION**

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**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**STATISTICAL SECTION - DESCRIPTIONS**  
**JUNE 30, 2021**

The statistical section presents financial statement trends as well as detailed financial and operational information not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements and other supplementary information presented in this report. The statistical section is comprised of the five categories of statistical information presented below.

**Financial Trends**

These schedules contain information on financial trends to help the reader understand how the District's financial position and financial activities have changed over time.

**Revenue Capacity**

These schedules contain information to help the reader assess the factors affecting the District's ability to generate property taxes.

**Debt Capacity**

These schedules present information to help the reader evaluate the District's current levels of outstanding debt as well as assess the District's ability to make debt payments and/or issue additional debt in the future.

**Demographic and Economic Information**

These schedules present various demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place and to help make comparisons with other school districts.

**Operating Information**

These schedules contain information about the District's operations and various resources to help the reader draw conclusions as to how the District's financial information relates to the services provided by the District.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

	<b>Fiscal Year Ended June 30</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Net position:</b>					
Net investment in capital assets	\$ 8,938,338	\$ 8,898,739	\$ 8,637,251	\$ 7,581,659	\$ 7,596,494
Restricted	2,986,604	2,796,625	2,404,215	2,033,970	1,611,553
Unrestricted	(2,170,979)	(3,077,184)	(3,827,736)	(5,063,023)	(5,371,815)
<b>Total net position</b>	<b>\$ 9,753,963</b>	<b>\$ 8,618,180</b>	<b>\$ 7,213,730</b>	<b>\$ 4,552,606</b>	<b>\$ 3,836,232</b>

	<b>Fiscal Year Ended June 30</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Net position:</b>					
Net investment in capital assets	\$ 7,606,504	\$ 7,575,784	\$ 7,193,206	\$ 7,743,145	\$ 7,312,959
Restricted	1,117,209	1,091,776	1,480,142	1,106,148	2,007,358
Unrestricted	(6,428,049)	(8,353,582)	(818,545)	1,097,010	980,439
<b>Total net position</b>	<b>\$ 2,295,664</b>	<b>\$ 313,978</b>	<b>\$ 7,854,803</b>	<b>\$ 9,946,303</b>	<b>\$ 10,300,756</b>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**EXPENSES, PROGRAM REVENUES, AND NET EXPENSE**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**

	Fiscal Year Ended June 30				
	2021	2020	2019	2018	2017
<b>Expenses:</b>					
Instruction	\$ 6,618,823	\$ 6,216,021	\$ 5,466,685	\$ 5,491,140	\$ 5,573,070
Support services - students and staff	1,197,652	996,223	823,832	810,440	826,147
Support services - administration	1,275,926	1,379,250	1,223,394	1,310,317	1,221,676
Operation and maintenance of plant services	1,681,831	1,571,040	1,452,194	1,084,720	1,030,177
Student transportation services	422,802	443,077	483,414	489,386	464,059
Operation of non-instructional services	303,553	415,719	405,445	466,462	465,965
Interest on long-term debt	265,472	285,005	329,753	384,810	423,727
<b>Total expenses</b>	<b>11,766,059</b>	<b>11,306,335</b>	<b>10,184,717</b>	<b>10,037,275</b>	<b>10,004,821</b>
<b>Program revenues:</b>					
Charges for services:					
Instruction	433,614	293,260	214,178	344,958	254,105
Operation of non-instructional services	80,651	134,157	174,761	83,994	150,487
Other activities	27,934	-	-	93,295	27,838
Operating grants and contributions	2,981,485	2,444,401	3,135,786	1,212,269	1,519,798
Capital grants and contributions	32,195	224,985	23,462	84,398	145,355
<b>Total program revenues</b>	<b>3,555,879</b>	<b>3,096,803</b>	<b>3,548,187</b>	<b>1,818,914</b>	<b>2,097,583</b>
<b>Net expense</b>	<b>\$ (8,210,180)</b>	<b>\$ (8,209,532)</b>	<b>\$ (6,636,530)</b>	<b>\$ (8,218,361)</b>	<b>\$ (7,907,238)</b>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**EXPENSES, PROGRAM REVENUES, AND NET EXPENSE**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Expenses:</b>					
Instruction	\$ 5,757,132	\$ 5,860,974	\$ 5,917,686	\$ 6,419,604	\$ 7,298,894
Support services - students and staff	823,448	879,573	857,092	1,051,781	1,209,717
Support services - administration	1,203,431	1,417,366	1,493,369	1,506,636	1,589,413
Operation and maintenance of plant services	1,033,391	1,073,945	1,122,811	1,225,873	1,080,689
Student transportation services	416,688	496,075	546,392	685,025	703,686
Operation of non-instructional services	456,237	487,478	474,201	531,094	558,170
Interest on long-term debt	455,980	-	431,531	437,739	45,581
<b>Total expenses</b>	<b>10,146,307</b>	<b>10,690,291</b>	<b>10,843,082</b>	<b>11,857,752</b>	<b>12,486,150</b>
<b>Program revenues:</b>					
Charges for services:					
Instruction	200,622	264,827	462,988	314,432	300,412
Operation of non-instructional services	147,106	106,876	134,415	137,094	130,729
Other activities	-	1,253	1,224	27,032	46,294
Operating grants and contributions	1,497,415	1,801,676	1,407,817	1,456,094	1,837,451
Capital grants and contributions	35,357	652,111	77,029	1,665,715	3,136,420
<b>Total program revenues</b>	<b>1,880,500</b>	<b>2,826,743</b>	<b>2,083,473</b>	<b>3,600,367</b>	<b>5,451,306</b>
<b>Net expense</b>	<b>\$ (8,265,807)</b>	<b>\$ (7,863,548)</b>	<b>\$ (8,759,609)</b>	<b>\$ (8,257,385)</b>	<b>\$ (7,034,844)</b>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Net expense</b>	\$ (8,210,180)	\$ (8,209,532)	\$ (6,636,530)	\$ (8,218,361)	\$ (7,907,238)
<b>General revenues:</b>					
Property taxes	3,984,697	4,229,317	4,172,849	3,950,370	4,542,800
State aid	4,830,704	5,052,554	4,717,024	4,614,713	4,537,112
County aid	290,496	276,510	281,983	264,759	294,253
Federal aid	-	-	-	58,848	57,622
Investment income	29,401	76,301	68,157	44,751	16,019
Other	16,928	7,949	28,992	-	-
<b>Total general revenues</b>	<b>9,152,226</b>	<b>9,642,631</b>	<b>9,269,005</b>	<b>8,933,441</b>	<b>9,447,806</b>
<b>Changes in net position</b>	<b>\$ 942,046</b>	<b>\$ 1,433,099</b>	<b>\$ 2,632,475</b>	<b>\$ 715,080</b>	<b>\$ 1,540,568</b>

	<b>Fiscal Year Ended June 30</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Net expense</b>	\$ (8,265,807)	\$ (7,863,548)	\$ (8,759,609)	\$ (8,257,385)	\$ (7,034,844)
<b>General revenues:</b>					
Property taxes	4,999,178	4,987,225	2,969,941	3,155,083	3,179,824
State aid	4,770,758	3,887,650	3,533,245	3,573,904	4,176,947
County aid	288,713	306,068	323,492	338,807	297,536
Federal aid	63,337	51,651	64,517	58,930	71,985
Investment income	21,589	32,292	23,950	30,809	17,434
<b>Total general revenues</b>	<b>10,143,575</b>	<b>9,264,886</b>	<b>6,915,145</b>	<b>7,157,533</b>	<b>7,743,726</b>
<b>Changes in net position</b>	<b>\$ 1,877,768</b>	<b>\$ 1,401,338</b>	<b>\$ (1,844,464)</b>	<b>\$ (1,099,852)</b>	<b>\$ 708,882</b>

**Source:** The source of this information is the District's financial records.



**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	2021	2020	2019	2018	2017
<b>General Fund:</b>					
Nonspendable	\$ -	\$ -	\$ 179,421	\$ 174,766	\$ 173,072.00
Unassigned	4,323,386	3,403,147	2,354,474	2,161,641	2,048,267
<b>Total General Fund</b>	<u>4,323,386</u>	<u>3,403,147</u>	<u>2,533,895</u>	<u>2,336,407</u>	<u>2,221,339</u>
<b>All other governmental funds:</b>					
Nonspendable	-	-	-	-	-
Restricted	2,987,188	2,796,625	2,404,365	1,991,884	1,689,889
Unassigned	-	(12,357)	-	(148,488)	(107,460)
<b>Total all other governmental funds</b>	<u>2,987,188</u>	<u>2,784,268</u>	<u>2,404,365</u>	<u>1,843,396</u>	<u>1,582,429</u>
<b>Total all governmental funds</b>	<u>\$ 7,310,574</u>	<u>\$ 6,187,415</u>	<u>\$ 4,938,260</u>	<u>\$ 4,179,803</u>	<u>\$ 3,803,768</u>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	2016	2015	2014	2013	2012
<b>General Fund:</b>					
Unassigned	1,738,026	\$ (202,805)	\$ (1,233,634)	\$ 609,176	\$ 1,032,570
<b>Total General Fund</b>	<u>1,738,026</u>	<u>(202,805)</u>	<u>(1,233,634)</u>	<u>609,176</u>	<u>1,032,570</u>
<b>All other governmental funds:</b>					
Nonspendable	-	-	-	-	10,639
Restricted	1,232,089	1,210,796	6,247,012	1,053,201	8,538,670
Unassigned	(70,492)	(91,070)	(17,900)	(24,630)	-
<b>Total all other governmental funds</b>	<u>1,161,597</u>	<u>1,119,726</u>	<u>6,229,112</u>	<u>1,028,571</u>	<u>8,549,309</u>
<b>Total all governmental funds</b>	<u>\$ 2,899,623</u>	<u>\$ 916,921</u>	<u>\$ 4,995,478</u>	<u>\$ 1,637,747</u>	<u>\$ 9,581,879</u>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**REVENUES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Federal sources:</b>					
Federal aid and grants	\$ 1,847,349	\$ 1,125,498	\$ 1,154,774	\$ 799,834	\$ 1,008,794
National school lunch program	275,426	359,463	323,268	343,040	363,053
<b>Total federal sources</b>	<b>2,122,775</b>	<b>1,484,961</b>	<b>1,478,042</b>	<b>1,142,874</b>	<b>1,371,847</b>
<b>State sources:</b>					
State aid and grants	4,830,704	5,052,554	4,671,387	3,958,941	4,016,172
Other revenues	846,567	1,100,335	855,667	826,229	538,753
<b>Total state sources</b>	<b>5,677,271</b>	<b>6,152,889</b>	<b>5,527,054</b>	<b>4,785,170</b>	<b>4,554,925</b>
<b>Local sources:</b>					
Property taxes	4,061,724	4,241,429	4,192,320	4,005,099	4,440,951
County aid	290,496	276,510	281,983	264,759	294,253
Food service sales	10,786	38,866	51,284	76,528	81,982
Litigation	-	53	962,122	-	-
Investment income	29,401	76,301	68,157	48,917	16,019
Tuition	347,829	287,672	199,611	-	-
Charges for services	194,370	139,745	138,044	-	-
Other revenues	50,480	53,120	86,534	491,886	526,926
<b>Total local sources</b>	<b>4,985,086</b>	<b>5,113,696</b>	<b>5,980,055</b>	<b>4,887,189</b>	<b>5,360,131</b>
<b>Total revenues</b>	<b>\$ 12,785,132</b>	<b>\$ 12,751,546</b>	<b>\$ 12,985,151</b>	<b>\$ 10,815,233</b>	<b>\$ 11,286,903</b>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**REVENUES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Federal sources:</b>					
Federal aid and grants	\$ 1,102,419	\$ 1,523,419	\$ 1,166,840	\$ 1,389,311	\$ 3,535,655
National school lunch program	363,310	357,546	342,439	325,080	344,872
<b>Total federal sources</b>	<b>1,465,729</b>	<b>1,880,965</b>	<b>1,509,279</b>	<b>1,714,391</b>	<b>3,880,527</b>
<b>State sources:</b>					
State aid and grants	4,024,763	3,394,021	2,752,292	3,147,722	3,762,525
Other revenues	761,814	1,036,556	790,759	441,543	457,771
<b>Total state sources</b>	<b>4,786,577</b>	<b>4,430,577</b>	<b>3,543,051</b>	<b>3,589,265</b>	<b>4,220,296</b>
<b>Local sources:</b>					
Property taxes	4,997,316	4,818,876	3,079,141	3,793,051	3,129,560
County aid	288,713	306,068	323,492	338,807	297,536
Food service sales	79,703	106,876	134,415	137,094	171,767
Investment income	11,005	32,292	23,950	30,809	17,434
Other revenues	393,170	347,626	494,490	383,308	358,150
<b>Total local sources</b>	<b>5,769,907</b>	<b>5,611,738</b>	<b>4,055,488</b>	<b>4,683,069</b>	<b>3,974,447</b>
<b>Total revenues</b>	<b>\$ 12,022,213</b>	<b>\$ 11,923,280</b>	<b>\$ 9,107,818</b>	<b>\$ 9,986,725</b>	<b>\$ 12,075,270</b>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**EXPENDITURES AND DEBT SERVICE RATIO - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	2021	2020	2019	2018	2017
<b>Expenditures:</b>					
Current:					
Instruction	\$ 6,205,275	\$ 5,710,441	\$ 5,625,768	\$ 4,880,382	\$ 4,933,348
Support services - students and staff	1,028,806	973,610	898,660	823,151	819,371
Support services - administration	1,299,258	1,353,915	1,360,744	1,285,236	1,233,471
Operation and maintenance of plant services	1,280,208	1,014,999	1,125,628	940,838	1,063,958
Student transportation services	321,160	389,162	489,859	414,723	427,973
Operation of non-instructional services	300,051	412,584	405,423	447,465	457,555
Capital outlay	1,072,147	488,360	574,306	521,893	410,545
Debt service:	853,322				
Principal retirement	290,621	669,745	1,557,948	717,244	770,442
Interest, premium and fiscal charges		310,154	354,902	409,960	439,167
<b>Total expenditures</b>	<b>\$ 12,650,848</b>	<b>\$ 11,322,970</b>	<b>\$ 12,393,238</b>	<b>\$ 10,440,892</b>	<b>\$ 10,555,830</b>
Debt service as a percentage of noncapital expenditures	2.5%	9.0%	16.2%	11.4%	11.9%

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**EXPENDITURES AND DEBT SERVICE RATIO - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	2016	2015	2014	2013	2012
<b>Expenditures:</b>					
Current:					
Instruction	\$ 4,865,150	\$ 5,029,248	\$ 4,772,255	\$ 4,933,555	\$ 4,858,960
Support services - students and staff	797,486	842,508	845,827	901,908	1,031,117
Support services - administration	1,167,771	1,414,139	1,406,854	1,371,391	1,398,106
Operation and maintenance of plant services	879,197	922,001	986,350	1,064,751	1,007,148
Student transportation services	378,093	437,658	456,884	491,559	509,654
Operation of non-instructional services	448,561	483,415	474,264	496,174	536,049
Capital outlay	378,087	5,642,639	780,977	9,248,287	4,297,959
Debt service:					
Principal retirement	757,664	739,909	711,327	603,272	-
Interest, premium and fiscal charges	471,420	490,320	446,971	437,739	45,581
Bond issuance costs	-	-	138,441	-	186,478
<b>Total expenditures</b>	<b>\$ 10,143,429</b>	<b>\$ 16,001,837</b>	<b>\$ 11,020,150</b>	<b>\$ 19,548,636</b>	<b>\$ 13,871,052</b>
Debt service as a percentage of noncapital expenditures	12.6%	11.9%	12.7%	10.1%	2.4%

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**OTHER FINANCING SOURCES AND USES AND NET CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**

	Fiscal Year Ended June 30				
	2021	2020	2019	2018	2017
<b>Excess (deficiency) of revenues over expenditures</b>	\$ 134,284	\$ 1,428,576	\$ 591,913	\$ 374,341	\$ 731,073
<b>Other financing sources (uses):</b>					
Sale of capital assets	10,273	-	-	-	-
Proceeds from capital lease agreement	784,865	-	161,889	-	-
Transfers in	29,913	90,030	36,678	24,278	24,912
Transfers out	(29,913)	(90,030)	(36,678)	(24,278)	(24,912)
<b>Total other financing sources (uses)</b>	<u>795,138</u>	<u>-</u>	<u>161,889</u>	<u>-</u>	<u>-</u>
<b>Changes in fund balances</b>	<u>\$ 929,422</u>	<u>\$ 1,428,576</u>	<u>\$ 753,802</u>	<u>\$ 374,341</u>	<u>\$ 731,073</u>

	Fiscal Year Ended June 30				
	2016	2015	2014	2013	2012
<b>Excess (deficiency) of revenues over expenditures</b>	\$ 1,878,784	\$ (4,078,557)	\$ (1,912,332)	\$ (9,561,911)	\$ (1,795,782)
<b>Other financing sources (uses):</b>					
Issuance of school improvement bonds	-	-	5,105,000	-	7,195,000
Premium on issuance of bonds	-	-	165,063	-	247,036
Sale of capital assets	-	-	-	-	-
Proceeds from capital lease agreement	-	-	-	151,586	1,421,272
Insurance recoveries	-	-	-	1,476,832	973,957
Transfers in	4,297	108,029	112,602	71,424	178,549
Transfers out	(4,297)	(108,029)	(112,602)	(71,424)	(178,549)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>5,270,063</u>	<u>1,628,418</u>	<u>9,837,265</u>
<b>Changes in fund balances</b>	<u>\$ 1,878,784</u>	<u>\$ (4,078,557)</u>	<u>\$ 3,357,731</u>	<u>\$ (7,933,493)</u>	<u>\$ 8,041,483</u>

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
PROPERTY TAX ASSESSMENT RATIOS  
LAST TEN FISCAL YEARS**

<b>Property Classification (a)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Mining, utilities, commercial and industrial	18%	18%	18%	18%	18%
Agriculture and vacant land	15%	15%	15%	15%	15%
Owner occupied residential	10%	10%	10%	10%	10%
Leased or rented residential	10%	10%	10%	10%	10%
Railroad, private car company, and airline flight property	15%	14%	14%	15%	14%

<b>Property Classification (a)</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Mining, utilities, commercial and industrial	19%	19%	20%	20%	20%
Agriculture and vacant land	16%	16%	16%	16%	16%
Owner occupied residential	10%	10%	10%	10%	10%
Leased or rented residential	10%	10%	10%	10%	10%
Railroad, private car company, and airline flight property	15%	16%	15%	15%	15%

(a) Additional classes of property exist, but seldom amount to a significant portion of a municipal body's total valuation.

**Source:** The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.



**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NET FULL CASH ASSESSED VALUE BY PROPERTY CLASSIFICATION**  
**LAST TEN FISCAL YEARS**

<b>Class</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Commercial, industrial, utilities & mines	\$ 28,565,212	\$ 27,134,373	\$ 25,624,354	\$ 26,466,171	\$ 25,363,583
Agricultural and vacant	19,519,836	17,322,072	17,409,454	16,157,916	13,631,157
Residential (owner occupied)	15,547,696	15,068,739	14,411,964	14,229,907	14,744,708
Residential (rental)	8,173,375	8,027,311	7,662,371	7,493,603	7,482,075
Railroad	1,577,818	1,687,870	1,781,494	1,694,954	1,326,586
Historical property	25,683	26,691	25,728	22,839	19,900
Totals	<u>\$ 73,409,620</u>	<u>\$ 69,267,056</u>	<u>\$ 66,915,365</u>	<u>\$ 66,065,390</u>	<u>\$ 62,568,009</u>
Ratio of net full cash assessed value to estimated actual value	12.67%	12.70%	12.61%	12.77%	12.59%
Total direct rate	6.10%	6.45%	6.49%	6.60%	7.66%

<b>Class</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Commercial, industrial, utilities & mines	\$ 25,452,518	\$ 24,701,288	\$ 26,350,806	\$ 28,562,156	\$ 29,079,040
Agricultural and vacant	14,471,655	14,550,823	16,241,295	17,556,621	18,795,343
Residential (owner occupied)	14,391,813	14,369,228	14,831,517	15,201,714	20,222,131
Residential (rental)	7,752,660	7,711,404	7,806,603	7,593,841	2,744,194
Railroad	1,269,498	1,295,435	1,017,568	957,635	814,495
Historical property	19,900	19,900	19,900	19,900	19,987
Totals	<u>\$ 63,358,044</u>	<u>\$ 62,648,078</u>	<u>\$ 66,267,689</u>	<u>\$ 69,891,867</u>	<u>\$ 71,675,190</u>
Ratio of net full cash assessed value to estimated actual value	12.94%	13.06%	13.22%	13.50%	13.56%
Total direct rate	8.46%	8.48%	4.75%	6.08%	5.07%

**Source:** The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13**  
**NET ASSESSED PROPERTY VALUE FOR SECONDARY TAX PURPOSES**  
**AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY BY CLASS**  
**LAST TEN FISCAL YEARS**

<b>Class</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Commercial, industrial, utilities & mines	\$ 28,364,485	\$ 26,848,464	\$ 25,430,134	\$ 26,195,331	\$ 25,315,217
Agricultural and vacant	18,571,731	16,918,204	17,101,086	15,876,326	13,494,098
Residential (owner occupied)	15,148,684	14,642,896	14,032,514	13,976,682	14,687,252
Residential (rental)	7,659,548	7,536,711	7,386,143	7,328,420	7,449,166
Railroad	1,270,169	1,387,763	1,498,732	1,474,165	1,248,942
Historical property	23,432	22,951	21,859	20,818	19,900
Totals	<u>\$ 71,038,049</u>	<u>\$ 67,356,989</u>	<u>\$ 65,470,468</u>	<u>\$ 64,871,742</u>	<u>\$ 62,214,575</u>
Estimated actual value (full cash value)	\$ 579,424,067	\$ 545,517,641	\$ 530,463,350	\$ 517,300,112	\$ 496,910,250
Ratio of net assessed property value for secondary tax purposes to estimated actual value	12.26%	12.35%	12.34%	12.54%	12.52%
Total direct rate	6.10%	6.45%	6.49%	6.60%	7.66%

<b>Class</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Commercial, industrial, utilities & mines	\$ 25,381,497	\$ 24,673,004	\$ 26,272,822	\$ 28,430,956	\$ 28,875,203
Agricultural and vacant	14,285,642	14,309,169	15,487,615	15,800,089	15,547,768
Residential (owner occupied)	14,321,694	14,340,321	14,779,398	15,097,224	19,888,512
Residential (rental)	7,699,515	7,693,593	7,767,560	7,502,874	2,672,009
Railroad	1,248,934	1,285,502	1,009,798	943,516	746,691
Historical property	19,900	-	19,900	19,900	19,927
Totals	<u>\$ 62,957,182</u>	<u>\$ 62,301,589</u>	<u>\$ 65,337,093</u>	<u>\$ 67,794,559</u>	<u>\$ 67,750,110</u>
Estimated actual value (full cash value)	\$ 489,641,046	\$ 479,764,791	\$ 501,373,464	\$ 517,905,820	\$ 528,541,138
Ratio of net assessed property value for secondary tax purposes to estimated actual value	12.86%	12.99%	13.03%	13.09%	12.82%
Total direct rate	8.46%	8.48%	4.75%	6.08%	5.07%

**Source:** The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended June 30</b>	<b>District Direct Rates</b>			<b>Overlapping Rates</b>				
	<b>Primary</b>	<b>Secondary</b>	<b>Total</b>	<b>State Equalization</b>	<b>County</b>	<b>Community College District</b>	<b>Flood Control District</b>	<b>City of Willcox</b>
2021	3.75%	2.35%	6.10%	0.44%	2.67%	2.40%	0.03%	0.41%
2020	3.93%	2.52%	6.45%	0.46%	2.67%	2.45%	0.26%	0.41%
2019	4.10%	2.39%	6.49%	0.47%	2.67%	2.40%	0.26%	1.27%
2018	4.43%	2.17%	6.60%	0.49%	2.67%	2.37%	0.26%	1.27%
2017	4.79%	2.87%	7.66%	0.50%	2.63%	2.29%	0.26%	1.25%
2016	6.10%	2.36%	8.46%	0.51%	2.63%	2.18%	0.26%	1.21%
2015	6.16%	2.32%	8.48%	0.51%	2.63%	2.03%	0.26%	1.11%
2014	1.96%	2.79%	4.75%	0.51%	2.63%	1.85%	0.26%	1.06%
2013	4.16%	1.92%	6.08%	0.47%	2.63%	1.73%	0.26%	1.01%
2012	4.21%	0.86%	5.07%	0.43%	2.63%	1.67%	0.26%	1.00%

**Source:** The source of this information is the "Property Tax Rates and Assessed Values," Arizona Tax Research Association.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT FISCAL YEAR AND NINE YEARS PRIOR**

<b>Taxpayer</b>	<b>2021</b>		<b>Taxpayer</b>	<b>2012</b>	
	<b>Net Limited Property Valuation</b>	<b>Percentage of Total Limited Property Valuation</b>		<b>Net Limited Property Valuation</b>	<b>Percentage of Net Limited Property Valuation</b>
Arizona Electric Power Inc.	\$ 3,705,266	5.22%	Sulphur Springs Valley Electric	\$ 3,797,680	5.61%
El Paso Natural Gas Company	2,938,725	4.14%	Arizona Electric Power Inc.	3,211,628	4.74%
Sulphur Springs Valley Electric Co-op, Inc.	2,766,935	3.90%	El Pas Natural Gas Company	20,294,183	29.95%
Riverview LLP DBA Coronado Farms LLP	2,066,998	2.91%	SFPP LP	995,524	1.47%
Southwest Gas Corporation	1,791,320	2.52%	Arizona Public Service	891,694	1.32%
Union Pacific Railroad Company	1,594,324	2.24%	Southwest Gas Corporation	880,757	1.30%
Arizona Public Service Company	1,531,178	2.16%	Union Pacific Railroad Company	868,506	1.28%
Sierra Vista Regional Health Center	1,281,301	1.80%	QWEST Corporation	707,560	1.04%
Wal-Mart Stores, Inc.	809,994	1.14%	Wal-Mart Stores, Inc.	678,903	1.00%
Red Horse Wind 2 Holdings LLC	616,007	0.87%	Valley Telephon Co-Op Inc.	551,194	0.81%
	<b>\$ 19,102,048</b>	<b>26.89%</b>		<b>\$ 32,877,629</b>	<b>48.53%</b>

**Source:** The source of this information is the Cochise County Assessor and the Arizona Department of Revenue.

**WILLCOX UNIFIED ELEMENTARY SCHOOL DISTRICT NO. 13  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended June 30</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Current Collections</b>		<b>Collections in Subsequent Years</b>	<b>Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
2021	\$ 4,000,740	\$ 3,855,802	96.38%	N/A	\$ 3,855,802	96.38%
2020	4,242,973	4,052,131	95.50%	152,139	4,204,270	99.09%
2019	4,110,858	3,880,817	94.40%	195,125	4,075,942	99.15%
2018	4,064,124	3,389,186	83.39%	641,626	4,030,812	99.18%
2017	4,473,212	4,167,018	93.15%	271,417	4,438,435	99.22%
2016	5,014,742	4,670,678	93.14%	309,379	4,980,057	99.31%
2015	4,988,120	4,612,870	92.48%	343,150	4,956,020	99.36%
2014	3,002,207	2,748,378	91.55%	239,386	2,987,764	99.52%
2013	3,907,128	3,428,988	87.76%	457,898	3,886,886	99.48%
2012	2,813,931	2,519,594	89.54%	281,291	2,800,885	99.54%

**Note 1:** Amounts collected are on a cash basis.

**Source:** The source of this information is the Cochise County Treasurer's records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	General Obligation Bonds						Total Outstanding Debt			
	General Obligation Bonds	Less: Amount Restricted for Principal	Total	As Percentage of Estimated Actual Value of Property	Per Capita	Capital Lease	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Percentage of Personal Income
2021	\$ 7,659,742	\$ 287,590	\$ 7,372,152	1.3%	\$ 895	\$ 683,739	\$ 8,343,481	1.4%	\$ 65.46	0.14%
2020	8,324,891	278,619	8,046,272	1.4%	983	97,196	8,422,087	1.5%	66.88	0.16%
2019	8,970,040	184,767	8,785,273	1.6%	1,070	126,941	9,096,981	1.7%	71.76	0.18%
2018	9,595,189	269,680	9,325,509	1.8%	1,137	903,000	10,498,189	2.0%	82.29	0.21%
2017	10,275,339	246,632	10,028,707	1.9%	1,210	1,020,244	11,295,583	2.2%	87.98	0.24%
2016	10,935,779	95,556	10,840,223	2.2%	1,288	1,135,686	12,071,465	2.4%	94.06	0.26%
2015	11,581,219	241,758	11,339,461	2.3%	1,364	1,248,350	12,829,569	2.6%	99.96	0.28%
2014	12,196,659	413,517	11,783,142	2.5%	1,422	1,358,259	13,554,918	2.8%	104.57	0.30%
2013	7,442,036	40,097	7,401,939	1.5%	859	1,469,586	8,911,622	1.8%	68.08	0.20%
2012	7,442,036	106,815	7,335,221	1.4%	844	1,421,272	8,863,308	1.7%	67.79	0.19%

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
JUNE 30, 2021**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to School District</u>	<u>Estimated Amount Applicable to School District</u>
Willcox Unified School District No. 13 direct debt	7,659,742	100.00%	<u>7,659,742</u>
Total direct and overlapping debt			<u><u>\$ 7,659,742</u></u>

**DIRECT AND OVERLAPPING GENERAL BONDED DEBT RATIOS**

Net Direct General Obligation Bonded Debt		
Per capita		\$ 895
As a percentage of net assessed property value for secondary tax purposes		10.78%
As a percentage of net full cash value		1.32%
Net Direct and Overlapping General Bonded Debt		
Per capita		\$ 895
As a percentage of net assessed property value for secondary tax purposes		10.78%
As a percentage of net full cash value		1.32%

**Source:** The source of this information is the District's records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

**Legal Debt Margin Calculation for Fiscal Year 2020:**

Net Full Cash Assessed Value	\$ 73,409,620
	<u>30%</u>
Debt limit (30% of assessed value)	22,022,886
Less: Net debt applicable to limit	<u>(7,410,000)</u>
Legal debt margin	\$ 14,612,886

**Class B Bond Legal Debt Margin Calculation for Fiscal Year 2020.:**

Net Full Cash Assessed Value	\$ 73,409,620
	<u>20%</u>
Debt limit (20% of assessed value)	14,681,924
Less: Net debt applicable to limit	<u>(7,410,000)</u>
Legal debt margin	\$ 7,271,924

	Fiscal Year Ended June 30				
	2021	2020	2019	2018	2017
Debt limit	\$ 22,022,886	\$ 20,780,117	\$ 10,037,305	\$ 19,819,617	\$ 18,770,403
Less: Net debt applicable to limit	<u>(7,410,000)</u>	<u>(8,050,000)</u>	<u>(8,670,000)</u>	<u>(9,270,000)</u>	<u>(9,925,000)</u>
Legal debt margin	<u>\$ 14,612,886</u>	<u>\$ 12,730,117</u>	<u>\$ 1,367,305</u>	<u>\$ 10,549,617</u>	<u>\$ 8,845,403</u>
Total debt applicable to the limit as a percentage of debt limit.	33.6%	38.7%	86.4%	46.8%	52.9%

	Fiscal Year Ended June 30				
	2016	2015	2014	2013	2012
Debt limit	\$ 19,007,413	\$ 18,794,423	\$ 19,880,307	\$ 20,967,560	\$ 21,502,557
Less: Net debt applicable to limit	<u>(10,570,000)</u>	<u>(11,200,000)</u>	<u>(11,800,000)</u>	<u>(7,195,000)</u>	<u>(7,195,000)</u>
Legal debt margin	<u>\$ 8,437,413</u>	<u>\$ 7,594,423</u>	<u>\$ 8,080,307</u>	<u>\$ 13,772,560</u>	<u>\$ 14,307,557</u>
Total debt applicable to the limit as a percentage of debt limit.	55.6%	59.6%	59.4%	34.3%	33.5%

**Source:** The source of this information is the District's financial records.



**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
COUNTY-WIDE DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

<b>Year</b>	<b>Cochise County</b>				<b>Estimated District Population</b>
	<b>Cochise County Population</b>	<b>Personal Income (thousands)</b>	<b>Per Capita Income</b>	<b>Unemployment Rate</b>	
2021	127,450	\$ 5,835,484	\$ 45,786	5.9%	8,554
2020	125,922	5,259,219	41,766	6.6%	8,469
2019	126,770	5,109,813	40,308	6.3%	8,385
2018	127,577	4,895,203	38,371	5.7%	8,439
2017	128,383	4,732,071	36,859	5.6%	8,492
2016	128,343	4,657,515	36,290	6.1%	8,489
2015	128,343	4,562,024	35,546	7.4%	8,489
2014	129,628	4,465,980	34,452	8.4%	8,574
2013	130,906	4,535,292	34,645	8.8%	8,659
2012	130,752	4,686,920	35,846	8.2%	8,820

**Source:** The source information is the U.S Bureau of Economic Analysis and U.S Census Bureau and the Arizona Office of Employment and Population Statistics.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
PRINCIPAL EMPLOYERS - COCHISE COUNTY  
CURRENT FISCAL YEAR AND NINE YEARS PRIOR**

<b>Principal Industries</b>	<b>2021</b>			<b>2012</b>		
	<b>Employees</b>	<b>%</b>	<b>Rank</b>	<b>Employees</b>	<b>%</b>	<b>Rank</b>
Goods and Service Providing Industries:						
Education and Health Services	4,400	12.05%	5	7,200	13.95%	3
Financial Activities	900	2.47%	8	1,600	3.10%	9
Information	300	0.82%	11	600	1.16%	11
Leisure and Hospitality	3,000	8.22%	7	5,500	10.66%	5
Manufacturing	700	1.92%	9	1,900	3.68%	8
Mining and Construction	3,900	10.68%	6	2,400	4.65%	7
Other Services (except Public Administration)	700	1.92%	10	1,500	2.91%	10
Professional and Business Services	5,000	13.70%	3	6,100	11.82%	4
Trade, Transportation, and Utilities	6,600	18.08%	1	9,700	18.80%	2
Government:						
Federal	4,800	13.15%	4	3,800	7.36%	6
State and Local	6,200	16.99%	2	11,300	21.90%	1

**Source:** <https://laborstats.az.gov/ces-custom-data-search>

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE  
LAST TEN FISCAL YEARS**

	<b>Fiscal Year Ended June 30</b>									
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Supervisory</b>										
Superintendent	1	1	1	1	1	1	1	1	1	1
Principals	3	3	3	3	3	3	3	3	3	3
Assistant principals	1	1	1	1	1	1	1	1	1	-
<b>Total supervisory</b>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>4</u>
<b>Instruction</b>										
Teachers	75	72	79	67	66	66	63	78	80	86
Other professionals (Instructional)	-	2	1	2	2	2	2	2	2	2
Aides	27	24	28	30	32	32	30	30	34	37
<b>Total instruction</b>	<u>102</u>	<u>98</u>	<u>108</u>	<u>99</u>	<u>100</u>	<u>100</u>	<u>95</u>	<u>110</u>	<u>116</u>	<u>125</u>
<b>Student services</b>										
Nurses	1	1	1	1	1	1	1	1	1	1
Counselors/Advisors	1	1	3	1	1	1	1	1	2	3
Librarians	-	1	1	1	2	2	2	2	2	2
Technicians	3	2	3	2	2	2	2	1	1	1
<b>Total student services</b>	<u>5</u>	<u>5</u>	<u>8</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>6</u>	<u>7</u>
<b>Support and administration</b>										
Clerical workers	16	15	16	20	20	20	20	14	14	14
Maintenance workers	13	14	12	11	11	11	11	10	10	10
Bus drivers	8	7	6	10	10	10	10	9	10	7
Food service workers	1	1	-	1	1	1	1	1	1	2
Other classified	2	2	2	2	2	2	2	1	1	1
<b>Total support and administration</b>	<u>40</u>	<u>39</u>	<u>36</u>	<u>44</u>	<u>44</u>	<u>44</u>	<u>44</u>	<u>35</u>	<u>36</u>	<u>34</u>
<b>Total full-time equivalent employees</b>	<u>152</u>	<u>147</u>	<u>157</u>	<u>153</u>	<u>155</u>	<u>155</u>	<u>150</u>	<u>155</u>	<u>163</u>	<u>170</u>

Source: SDER (School District Employee Report).

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
AVERAGE DAILY MEMBERSHIP  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>A.D.M. (a)</u>
2020-21	964
2019-20	1,011
2018-19	1,045
2017-18	1,059
2016-17	1,092
2015-16	1,091
2014-15	1,079
2013-14	1,116
2012-13	1,127
2011-12	1,154

(a) A.D.M. means average daily membership, and is computed by taking the average number of students enrolled over the first 100 days of the school year.

**Source:** School District Records and the Arizona Department of Education.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
OPERATING STATISTICS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended June 30</b>	<b>100 Day Count Average Daily Membership</b>	<b>Governmental Funds Operating Expenditures</b>	<b>Cost per Pupil</b>	<b>% Change Cost per Pupil</b>	<b>District-wide Expenses</b>	<b>Cost per Pupil</b>	<b>% Change</b>	<b>Teaching Staff</b>	<b>Pupil- Teacher Ratio</b>	<b>% of Free &amp; Reduced Students</b>
2020	964	\$ 11,288,080	\$11,710	4.6%	\$ 11,766,059	\$ 12,205	9.1%	75	12.9	62.1%
2019	1,011	11,322,970	11,200	-5.6%	11,306,335	11,183	14.7%	72	14.0	61.7%
2018	1,045	12,393,238	11,860	20.3%	10,184,717	9,746	2.8%	79	13.2	78.2%
2017	1,059	10,440,892	9,859	2.0%	10,037,275	9,478	3.5%	67	15.8	80.0%
2016	1,092	10,555,830	9,667	4.0%	10,004,821	9,162	-1.5%	66	16.5	78.0%
2015	1,091	10,143,429	9,297	-37.3%	10,146,307	9,300	-6.1%	66	16.5	78.7%
2014	1,079	16,001,837	14,830	50.2%	10,690,291	9,908	2.0%	63	17.1	67.0%
2013	1,116	11,020,150	9,875	-43.1%	10,843,082	9,716	-7.7%	78	14.3	75.6%
2012	1,127	19,548,636	17,346	44.3%	11,857,752	10,522	-2.8%	80	14.1	56.4%
2011	1,154	13,871,052	12,020	-32.0%	12,486,150	10,820	-6.6%	86	13.4	67.7%

**Note 1:** The source of the Average Daily Membership is the 100 day count from the ADMS 46-1 report.

**Note 2:** Operating expenditures are total expenditures less debt service and capital outlay.

**Source:** The source of this information is the District's financial records.

**WILLCOX UNIFIED SCHOOL DISTRICT NO. 13  
CAPITAL ASSET INFORMATION  
LAST TEN FISCAL YEARS**

	<b>Fiscal Year Ended June 30</b>									
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b><u>Schools:</u></b>										
<b>Elementary:</b>										
Buildings	7	7	7	7	7	7	7	7	7	7
Square feet	54,896	54,896	54,896	54,896	54,896	54,896	54,896	54,896	54,896	54,896
Capacity	646	646	646	646	646	646	646	646	646	646
Enrollment	347	347	347	347	414	423	410	399	415	419
<b>Middle:</b>										
Buildings	8	8	8	8	8	8	9	9	9	8
Square feet	51,143	51,143	51,143	51,143	51,143	51,143	52,693	52,693	52,693	51,143
Capacity	553	553	553	553	553	553	570	570	570	553
Enrollment	316	316	316	316	321	334	341	352	364	363
<b>High:</b>										
Buildings	21	21	21	21	21	21	21	21	21	20
Square feet	110,470	110,470	110,470	110,470	110,470	110,470	110,470	110,470	110,470	80,881
Capacity	852	852	852	852	852	852	852	852	852	622
Enrollment	395	395	395	395	377	408	404	366	352	385
<b>Other:</b>										
Buildings	7	7	7	7	7	7	7	6	6	6
Square feet	28,931	28,931	28,931	28,931	28,931	28,931	28,931	13,867	13,867	13,867
Capacity	150	150	150	150	150	150	150	150	150	150
<b><u>Administrative:</u></b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Square feet	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340
<b><u>Transportation:</u></b>										
Garages	1	1	1	1	1	1	1	1	1	1
Buses	20	20	20	20	18	18	18	18	18	14
<b><u>Athletics:</u></b>										
Football fields	2	2	2	2	2	2	2	2	2	2
Soccer fields	1	1	1	1	1	1	1	1	1	1
Running tracks	1	1	1	1	1	1	1	1	1	1
Baseball/softball	1	1	1	1	3	3	3	3	3	3
Playgrounds	2	2	2	2	2	2	2	2	2	2
Gyms	3	3	3	3	0	0	0	0	0	0

**Source:** SFB (School Facilities Board)- District Access from the State of Arizona website Arizona Dept of Ed (ADMS46-1).