

DISTRICT NAME Pendergast Elem School District

COUNTY MARICOPA

CTDS NUMBER 070492000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income

Other (Specify) (2)

Subtotal (lines 2-19)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund

Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid

Other (Specify)

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District

Other (Specify) 5600 Other Long Term Debt Proceeds/5120 Discount on Bond

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	2,897,809	180,779	343	12,382,310	891,183
2.	13,020,589	153	0		6,863,908
3.	0				
4.	400,092	0	0		192,655
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	21,379	0	7	0	272,307
19.	68,921	(6,695)	0	0	0
20.	13,510,981	(6,542)	7	0	7,328,870
21.	0				
22.	3,941,262	136,677			
23.	0				
24.	0				
25.	3,941,262	136,677			
26.	402,971				
27.	37,611,516	846,067			
28.	1,236,466				
29.					0
30.	39,250,953	846,067			0
31.					
32.					
33.					
34.					
35.					
36.	(114,498)				332,579
37.	(114,498)				332,579
38.	56,588,698	976,202	7	0	7,661,449
39.				10,485,000	
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	59,486,507	1,156,981	350	22,867,310	8,552,632
43.	56,846,321	989,416	0	10,393,389	863,700
44.	328,475	0	0	0	0
45.	57,174,796	989,416	0	10,393,389	863,700
46.	2,311,711	167,565	350	12,473,921	7,688,932

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,380 at 7/1/18.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,722 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures of \$863,700

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	18,074,077	5,878,862	1,864,083	308,988	716	27,405,686	26,126,726	25,606,328	2.0%
2000 Support Services										
2100 Students	2.	1,707,645	633,544	55,757	9,977	180	2,451,789	2,407,103	2,158,967	11.5%
2200 Instructional Staff	3.	952,786	347,241	108,281	29,094	5,101	1,603,317	1,442,503	1,425,848	1.2%
2300 General Administration	4.	728,302	331,745	229,983	4,121	44,972	1,488,310	1,339,123	1,185,770	12.9%
2400 School Administration	5.	2,764,939	1,022,854	63,379	23,203	844	3,930,461	3,875,219	3,831,248	1.1%
2500 Central Services	6.	1,103,019	456,019	114,708	174,667	1,979	1,817,498	1,850,392	1,867,768	-0.9%
2600 Operation & Maintenance of Plant	7.	3,014,506	1,217,580	2,103,355	1,755,272	52	8,412,340	8,090,765	7,796,959	3.8%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	172,978	0	178,581	-100.0%
610 School-Sponsored Cocurricular Activities	10.	104,636	23,533	0	14	2,740	134,828	130,923	105,490	24.1%
620 School-Sponsored Athletics	11.	72,980	13,470	0	638	750	125,119	87,838	73,130	20.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	230,478	111,605	0	80	0	0	342,163	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	28,753,368	10,036,453	4,539,546	2,306,054	57,334	47,542,326	45,692,755	44,230,089	3.3%
200 and 300 Special Education										
1000 Instruction	15.	3,122,278	1,258,341	599,829	9,840	0	5,946,817	4,990,288	4,833,764	3.2%
2000 Support Services										
2100 Students	16.	1,684,578	516,842	1,441,037	30,973	1,355	4,086,269	3,674,785	3,306,732	11.1%
2200 Instructional Staff	17.	135,445	40,084	3,273	2,698	0	183,608	181,500	132,754	36.7%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	4,942,301	1,815,267	2,044,139	43,511	1,355	10,216,694	8,846,573	8,273,250	6.9%
400 Pupil Transportation	25.	1,108,552	493,254	49,352	188,041	360	1,998,445	1,839,559	1,721,702	6.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	325,150	101,031	41,253	0	0	468,209	467,434	301,717	54.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	35,129,371	12,446,005	6,674,290	2,537,606	59,049	60,225,674	56,846,321	54,526,758	4.3%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.											
Interest Income and Other Revenues	2.	927,325										
Total Revenues (lines 1 and 2)	3.	927,325										
Expenditures												
100 Regular Education												
1000 Instruction	4.		671,427	122,635				1,033,820	794,062	603,394	31.6%	
2100 Support Services - Students	5.		6,800	1,359				3,465	8,159	1,437	-467.8%	
2200 Support Services - Instructional Staff	6.		22,692	4,522				24,376	27,314	20,492	32.8%	
Program 100 Subtotal (lines 4-6)	7.		700,919	128,516				1,061,661	829,435	625,323	32.6%	
200 and 300 Special Education												
1000 Instruction	8.		92,597	14,837				107,082	107,434	82,454	30.3%	
2100 Support Services - Students	9.		1,450	293				1,741	1,743	0	--	
2200 Support Services - Instructional Staff	10.		3,400	684				4,084	4,084	0	--	
Program 200 and 300 Subtotal (lines 8-10)	11.		97,447	15,814				112,305	113,261	82,454	37.4%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	246,511	927,325	798,366	144,330		0	1,173,966	942,696	707,777	33.2%	231,140
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.											
Interest Income and Other Revenues	18.	1,882,057										
Total Revenues (lines 17 and 18)	19.	1,882,057										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,318,104	238,922				3,075,216	1,557,026	1,210,505	28.6%	
2100 Support Services - Students	21.		8,200	1,634				6,931	9,834	0	--	
2200 Support Services - Instructional Staff	22.		43,550	8,719				48,753	52,269	52,980	-1.3%	
Program 100 Subtotal (lines 20-22)	23.		1,369,854	249,275				3,130,900	1,619,129	1,263,485	28.1%	
200 and 300 Special Education												
1000 Instruction	24.		166,575	25,934				214,163	192,599	160,012	20.3%	
2100 Support Services - Students	25.		1,450	293				3,482	1,743	2,681	-35.0%	
2200 Support Services - Instructional Staff	26.		4,100	827				6,965	4,927	0	--	
Program 200 and 300 Subtotal (lines 24-26)	27.		172,125	27,054				224,610	199,179	162,693	22.4%	
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	1,500,619	1,882,057	1,541,979	276,329		0	3,355,510	1,818,308	1,426,178	27.5%	1,564,368
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.											
Interest Income and Other Revenues	34.	1,866,205										
Total Revenues (lines 33 and 34)	35.	1,866,205										
Expenditures												
100 Regular Education												
1000 Instruction	36.		582,148	106,165	0	0		1,124,489	688,313	502,838	36.9%	
2100 Support Services - Students	37.		6,000	1,195	0	0		2,748	7,195	1,198	500.6%	
2200 Support Services - Instructional Staff	38.		409,840	136,667	22,221	0		1,401,701	568,728	682,820	-16.7%	
Program 100 Subtotal (lines 36-38)	39.		997,988	244,027	22,221	0		2,528,938	1,264,236	1,186,856	6.5%	
200 and 300 Special Education												
1000 Instruction	40.		80,947	12,901	0	0		84,927	93,848	68,708	36.6%	
2100 Support Services - Students	41.		1,150	232	0	0		1,381	1,382	0	--	
2200 Support Services - Instructional Staff	42.		3,000	604	0	0		2,761	3,604	0	--	
Program 200 and 300 Subtotal (lines 40-42)	43.		85,097	13,737	0	0		89,069	98,834	68,708	43.8%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	763,115	1,866,205	1,083,085	257,764	22,221	0	2,618,007	1,363,070	1,255,564	8.6%	1,266,250
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,510,245	4,675,587	3,423,430	678,423	22,221	0	7,147,483	4,124,074	3,389,519	21.7%	3,061,758

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	2,087
Other Revenues	925,238
Total Interest Income and Other Revenues	927,325

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	942,696
Total Expenditures - Actual	942,696
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	31,582
Other Revenues	1,850,475
Total Interest Income and Other Revenues	1,882,057

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	1,818,308
Total Expenditures - Actual	1,818,308
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	15,723
Other Revenues	1,850,482
Total Interest Income and Other Revenues	1,866,205

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	1,363,070
Total Expenditures - Actual	1,363,070
Difference	0

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	72,131	0			0	356,105	72,131	91,595	-21.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	25,232	435,926			0	623,400	461,158	317,134	45.4%
2300, 2400, 2500, 2900 Administration	0		405,358		0	0	468,197	405,358	262,807	54.2%
2600 Operation & Maintenance of Plant	0		0			0	0	0	0	0.0%
2700 Student Transportation	0		30,585			0	35,000	30,585	26,482	15.5%
3000 Operation of Noninstructional Services	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	20,184		0			0	20,184	20,184	9,550	111.4%
5000 Debt Service					0	0	0	0	214,331	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	20,184	97,363	871,869	0	0	0	1,502,886	989,416	921,899	7.3%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$49,960 Actual \$49,960

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1,502,886	989,416	22,867,310	0	0	0	0	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	20,184	20,184	16,881,353	7,677,767	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	29,816	0	2,033,754	1,049,956	0	0	0	0
673X Vehicles	0	0	940,685	187,602	0	0	0	0
673X Technology-Related Hardware and Software	1,088,304	871,869	2,935,796	1,049,775	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	428,289	0	0	0	0
Total (lines 2-11)	1,138,304	892,053	22,791,588	10,393,389	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	8,920,611	0			0	0
New Construction	0	0	0	0			0	0
Other	1,138,304	892,053	13,870,977	10,393,389	0	0	0	0
Total (lines 13-15)	1,138,304	892,053	22,791,588	10,393,389	0	0	0	0

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$20,738,650
Buildings and Improvements	\$159,413,529
Furniture, Equipment, Vehicles, and Technology	\$13,975,308
Construction in Progress	\$1,932,537
Total	\$196,060,024

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(88,101)	3,256,384	(13,355)	3,887,768	2,972,908	182,020
2.	(10,036)	297,923	(40)	443,208	288,065	(218)
3.	0	49,303	(1,329)	60,000	47,974	0
4.	0		0	0	0	0
5.	0	156,474	(3,365)	369,953	156,474	(3,365)
6.	0		0	0	0	0
7.	0		0	0	0	0
8.	(790)	1,439,320	(1,215)	2,597,836	1,705,768	(268,453)
9.	0		0	0	0	0
10.	0		0	0	0	0
11.	0		0	0	0	0
12.	0		0	0	0	0
13.	0		0	0	0	0
14.	151,941	651,247	0	485,000	304,172	499,016
15.	91	318,756	0	200,000	100,000	218,847
16.	0		0	0	0	0
17.	(68,563)	362,027	(4,673)	341,327	293,431	(4,640)
18.	(15,458)	6,531,434	(23,977)	8,385,092	5,868,792	623,207

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	0		0	0	0	0
20.	0		0	0	0	0
21.	0		0	0	0	0
22.	0		0	0	0	0
23.	0		0	0	0	0
24.	0		0	0	0	0
25.	0	6,202	0	10,349	6,202	0
26.	0		0	0	0	0
27.	0		0	0	0	0
28.	0		0	0	0	0
29.	135,262	1,281,677	0	1,544,372	1,208,511	208,428
30.	135,262	1,287,879	0	1,554,721	1,214,713	208,428

Total Federal and State Projects (lines 18 and 30)

31.	119,804	7,819,313	(23,977)	9,939,813	7,083,505	831,635
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	1. 319,605	421,155		470,000	409,172	331,588
050 County, City, and Town Grants	2. 0		0	0	0	0
071 Structured English Immersion (1)	3.	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0
500 School Plant	5. 374,097	106,196	0	375,000	0	480,293
515 Civic Center	6. 84,425	107,235	0	200,000	154,794	36,866
520 Community School	7. 37,732	552,474	0	828,957	328,111	262,095
525 Auxiliary Operations	8. 51,900	123,613	0	150,000	118,909	56,604
526 Extracurricular Activities Fees Tax Credit	9. 98,538	75,613	0	250,000	79,834	94,317
530 Gifts and Donations	10. 321,791	168,131	0	500,000	162,288	327,634
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0
540 Fingerprint	12. 0	2,736	0	6,000	0	2,736
545 School Opening	13.	0	0	0	0	0
550 Insurance Proceeds	14. 28,322	31,360	0	200,000	51,410	8,272
555 Textbooks	15. 61,083	2,923	0	60,000	1,941	62,065
565 Litigation Recovery	16.	3,278	0	0	0	12,811
570 Indirect Costs	17. 726,382	10,010	1,104,271	500,000	370,340	1,470,323
575 Unemployment Insurance	18. 11,160	44,648	0	30,000	3,390	52,418
580 Teacherage	19.	0	0	0	0	0
585 Insurance Refund	20. 336,929	7,740	0	325,000	0	344,669
590 Grants and Gifts to Teachers	21. 6,916	1,655	0	20,500	1,894	6,677
595 Advertisement	22.	0	0	0	0	0
596 Career Technical Education	23. 241,074	119,782	0	356,074	214,853	146,003
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0
650 Gifts and Donations—Capital	25. 3,144	75	0	5,500	0	3,219
660 Condemnation	26.	0	0	0	0	0
665 Energy and Water Savings	27. 247,834	118,770	328,475	694,519	694,519	560
686 Emergency Deficiencies Correction	28.	0	0	0	0	0
691 Building Renewal Grant	29. 76	96,744	0	90,965	96,708	112
695 New School Facilities	30.	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0
850 Student Activities	32. 82,206	190,033	0	0	202,236	70,003
Other 080 & 745	33. 81,570	12,229,901	0	117,000	12,303,860	7,611
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance	1.		0	0		0
955 Intergovernmental Agreements	2.		0	246,634		0
9__ OPEB	3.		0	0		0
900 & 956	4.	89,784	200,268	0	209,364	80,688

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	235,000	198,614
Class Size Reduction	0	0
Dropout Prevention Programs	235,000	210,558
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	470,000	409,172
Total Expenditures from the Accounting Data		409,172

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Pendergast Elem School District

COUNTY MARICOPA

CTDS NUMBER 070492000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2018	\$36,235,000	1.
2. Bonds issued during FY 2019	9,350,500	2.
3. Bonds retired during FY 2019	(6,090,000)	3.
4. Bonds Outstanding, June 30, 2019	\$39,495,500	4.
5. Short-term Debt Outstanding, July 1, 2018	\$15,391,000	5.
6. Short-term Debt Outstanding, June 30, 2019	\$14,192,000	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$316,256,282	Tax Rate	2.1597
b. Secondary	\$490,156,922	Tax Rate	4.5494
2. Number of Schools			12
3. Actual Days in Session			180
4. Area of School District (Square Miles)			20

(Report this WHETHER OR NOT district changed boundaries in FY 2019)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$40,084,799
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,523,610
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$8,626,634
4. Support Services—Students (Function 2100)	\$6,614,626
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$21,406,608
6. Total Current Expenditures	\$78,256,277
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,440,237
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$76,816,040

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$25,588
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G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$7,659,851
2. Bond funds	\$13,900,186
3. Other funds, except for any employee retirement funds	\$4,800,943

H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2019	\$50,920
2. Average salary of all teachers employed in FY 2018	\$46,188
3. Increase in average teacher salary from prior year	\$4,732
4. Percentage increase	10.2%

Comments on Average Salary Calculation (Optional):

Includes base contract salary, Classroom Site Fund (Prop 301) base salary, performance pay and 1.06% one-time pay for certified teachers coded to function 1000.

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	2	14	17	26	40	32	36	39	36	0	0	0	0	242
2. Verbal Reasoning	4	5	23	16	13	14	12	22	16	0	0	0	0	125
3. Nonverbal Reasoning	1	5	19	26	45	48	59	53	79	0	0	0	0	335
4. Total Duplicated Enrollment (lines 1-3)	7	24	59	68	98	94	107	114	131	0	0	0	0	702

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	9,306,143	7,964,586
2. Gifted Education	471,089	458,629
3. Remedial Education	0	0
4. ELL Incremental Costs	439,462	423,358
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED, 300s range)	0	0
9. Total (lines 1-8)	10,216,694	8,846,573
10. IEP required pupil transportation costs coded within Program 400		619581

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

Actual Expenditures for all Gifted Programs:

K-8	\$	458,629
9-12	\$	0
Total	\$	458,629

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	41,300
2. Federal Audit Expenditures - All Funds	6330	3,700

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

Actual Expenditures made in FY 2019 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
872,341	0		872,341
0	0		0
0	0		0
872,341	0	0	872,341

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	1. 27,139,957	8,530,523	2,856,046	1,385,142	1,375,144	1,250				119,046	0	41,407,108
2000 Support Services												
2100 Students	2. 3,687,786	1,263,899	1,530,308	129,806	1,291	1,535				0	0	6,614,625
2200 Instructional Staff	3. 2,593,130	844,696	389,261	114,696	511,392	11,301				2,725	0	4,467,201
2300 General Administration	4. 728,302	331,745	377,363	7,644	0	44,959	0			2,887	0	1,492,900
2400 School Administration	5. 2,775,169	1,024,916	63,379	23,709	55,064	844				0	0	3,943,081
2500, 2900 Central Services, Other	6. 1,222,194	510,325	359,806	196,279	632,961	17,253			232,268	24,642	0	3,195,728
2600 Operation and Maintenance of Plant	7. 3,089,431	1,245,239	2,390,468	1,764,377	536,011	0				52	0	9,025,578
2700 Student Transportation	8. 1,108,552	493,254	158,688	188,041	419,745	360				0		2,368,640
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9. 209,084	79,815	5,049,197	41,950	156,961	0				3,554	0	5,540,561
3200 Enterprise Operations	10. 0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11. 0	0	0	0	0	0					1,106,176	1,106,176
3400 Bookstore Operations	12. 0	0	0	0	0	0				0	0	0
4000 Facilities Acquisition and Construction	13. 0	0	8,260,461	0	47,245	0				0	0	8,307,706
5000 Debt Service	14. 0	0	0	0	0	0		12,462,133	1,085,737	0	0	13,547,870
Total (lines 1-14)	15. 42,553,605	14,324,412	21,434,977	3,851,644	3,735,814	77,502	0	12,462,133	1,318,005	152,906	1,106,176	101,017,174

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	21,620,792	0	1,820,339	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,298,718	33,864	42,808	0
3. Vocational Education (Programs 270, 300-399, and 540)	11,873	0	0	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	719,072	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	154,379	0	0	0

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	6,957	1,099,219	1,106,176
4. Total (lines 1-3)	6,957	1,099,219	1,106,176

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	975,452
7. Number of FTE-Certified Teachers	490
8. Number of FTE-Contract Teachers	7

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	47,245
4. Total (lines 1-3)	47,245
5. 6450 Construction	7,803,943

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

1. 6410-6411 Utility Services	380,098
2. 6620-6629 Energy	1,362,324

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

1. 6531 Telecommunications	490,254
2. 6650 Supplies-Technology-Related	41,248
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,309,366
4. Subtotal (Lines 1-3)	1,840,868
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	825,047

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070492000

I certify that the Annual Financial Report of Pendergast Elem School District, Maricopa County, for fiscal year 2019 was approved by the Governing Board on October 14, 2019, and that the complete Annual Financial Report may be reviewed by contacting Aracely Soto at the District Office, telephone 623 722-2217, during normal business hours.

Avg. Daily Membership	2018	2019
Attending	9,452,296	8,848,664
2019 Tax Rates:	Primary	Secondary
	2.1597	4.5494

Eusebio Sen
 President of the Governing Board

Rev. 9/19 Arizona Department of Education and Auditor General

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				47,542,326	45,692,755	
Special Education				10,216,694	8,846,573	
Pupil Transportation				1,998,445	1,839,559	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				468,209	467,434	
Maintenance and Operation Total	2,897,809	56,588,698	(328,475)	60,225,674	56,846,321	2,311,711
Classroom Site Funds	2,510,245	4,675,587		7,147,483	4,124,074	3,061,758
Instructional Improvement	319,605	421,155		470,000	409,172	331,588
Unrestricted Capital Outlay	180,779	976,202	0	1,502,886	989,416	167,565
Adjacent Ways	343	7	0	0	0	350
Bond Building	12,382,310	0	10,485,000	22,867,310	10,393,389	12,473,921
Other Capital Funds	247,834	118,770	328,475	694,519	694,519	560
New School Facilities	0	0		0	0	0
Federal Projects	(15,458)	6,531,434	(23,977)	8,385,092	5,868,792	623,207
State Projects	135,262	1,287,879	0	1,554,721	1,214,713	208,428
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	374,097	106,196	0	375,000	0	480,293
Food Service	1,829,501	5,633,850	(1,080,293)	6,803,638	5,723,345	659,713
Civic Center	84,425	107,235	0	200,000	154,794	36,866
Community School	37,732	552,474	0	828,957	328,111	262,095
Auxiliary Operations	51,900	123,613	0	150,000	118,909	56,604
Extracurricular Activities Fees	98,538	75,613	0	250,000	79,834	94,317
Gifts and Donations	324,935	168,206	0	505,500	162,288	330,853
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	2,736	0	6,000	0	2,736
School Opening	0	0	0	0	0	0
Insurance Proceeds-	28,322	31,360	0	200,000	51,410	8,272
Textbooks	61,083	2,923	0	60,000	1,941	62,065
Litigation Recovery	3,278	9,533	0	0	0	12,811
Indirect Costs	726,382	10,010	1,104,271	500,000	370,340	1,470,323
Unemployment Insurance	11,160	44,648	0	30,000	3,390	52,418
Teacherage	0	0	0	0	0	0
Insurance Refund	336,929	7,740	0	325,000	0	344,669
Grants and Gifts to Teachers	6,916	1,655	0	20,500	1,894	6,677
Advertisement	0	0	0	0	0	0
Career Technical Education	241,074	119,782	0	356,074	214,853	146,003
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	891,183	7,661,449	0	7,687,588	863,700	7,688,932
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	76	96,744	0	90,965	96,708	112
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	82,206	190,033			202,236	70,003
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	246,634	0	0
OPBB	0	0	0	0	0	0
Other Funds	171,354	12,430,169	0	117,000	12,513,224	88,299

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								Budget	Actual
Structured English Immersion Fund 071									
Revenues									
3200 Restricted Revenue from State Sources	1. 0								1.
1500 Investment Income	2. 0								2.
Total Revenues (lines 1 and 2)	3. 0								3.
Expenditures									
1000 Instruction	4.	0	0	0	0	0	0	0	4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	12.
Total (must agree with the AFR page 6, line 3)	13. 0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072									
Revenues									
3200 Restricted Revenue from State Sources	14. 0								14.
1500 Investment Income	15. 0								15.
Total Revenues (lines 14 and 15)	16. 0								16.
Expenditures									
1000 Instruction	17.	0	0	0	0	0	0	0	17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	26.