



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2020

SIGNATURE/DATE

Susan Sevon

[Signature]

Wanda Ortega-Rovales

[Signature]

[Signature]

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on
October 15, 2020 contain(s) the data for the AFR described above.
Date

Dr. Lily Matos DeBlieux
Superintendent Signature

Dr. Lily Matos DeBlieux
Superintendent (Typed Name)

Matthew Poag
District Contact Employee

[Signature]
Business Manager Signature

Joanne Fimbres
Business Manager (Typed Name)

623 772-2217
Telephone Number

mpoag@pesd92.org
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>55,562,213</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>4,884,388</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>1,260,428</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
 1140 Penalties and Interest on Taxes
 1280 Revenue in Lieu of Taxes
 1311 Tuition from Individuals Excluding Summer Schoo
 1312 Tuition from Individuals for Summer Schoo
 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 Arizon
 1360 Tuition from Other Government Sources Outside Arizon:
 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 Arizon
 1460 Transportation Fees from Other Government Sources Outside Arizon:
 1500 Investment Income
 Other (Specify) (2)

Subtotal (lines 2-19)

2000 County

2110 County School Fund
 2120 County Equalization Assistance
 2210 Special County School Reserve Func
 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 Governme
 4200 Unrestricted Revenue Received from the Federal Government through the Sta

 4700 Revenue Received from the Federal Government through Other Intermediate Agenci
 4800 Revenue in Lieu of Taxes
 4900 Revenue for/on Behalf of the Distric
 Other (Specify)

Subtotal (lines 31-36)

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

5100 Issuance of Bonds
 5200 Fund Transfers-In
 Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (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.	2,319,321	167,565	350	12,473,921	7,688,932
2.	13,140,722	(333)	22		7,450,869
3.	0				
4.	372,114	0	0		192,151
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.	(878,992)	(5,704)	7	0	304,923
19.	0	0	0	0	0
20.	12,633,844	(6,037)	29	0	7,947,943
21.	0	0			
22.	3,757,644	245,183			
23.	0	0			
24.	0	0			
25.	3,757,644	245,183			
26.	377,294	0			
27.	39,891,209	897,348			
28.	1,296,456	0			
29.	0	0			0
30.	41,564,959	897,348			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	57,956,447	1,136,494	29	0	7,947,943
39.				10,856,000	176,247
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	60,275,768	1,304,059	379	23,329,921	15,813,122
43.	55,562,213	1,260,428	0	12,450,878	15,183,006
44.	582,500	0	0	0	0
45.	56,144,713	1,260,428	0	12,450,878	15,183,006
46.	4,131,055	43,631	379	10,879,043	630,116

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,722 at 7/1/19.
- (2) The Government Property Lease Excise Tax revenue included on line 19 : \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$16,466 at 6/30/20.
- (4) Debt Service Fund, interest expenditures amount \$1,980,297

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.	17,823,244	6,945,174	1,233,360	310,578	1,597	28,531,273	26,313,953	26,126,726	0.7%
2000 Support Services										
2100 Students	2.	1,385,012	516,624	47,776	7,660	180	2,091,269	1,957,252	2,407,103	-18.7%
2200 Instructional Staff	3.	792,710	280,007	70,112	17,043	3,259	1,326,294	1,163,131	1,442,503	-19.4%
2300 General Administration	4.	852,939	325,701	221,693	7,641	53,146	1,514,301	1,461,120	1,339,123	9.1%
2400 School Administration	5.	2,641,168	976,202	264,044	14,029	1,078	3,996,518	3,896,521	3,875,219	0.5%
2500 Central Services	6.	987,726	371,161	80,469	44,430	562	1,705,273	1,484,348	1,850,392	-19.8%
2600 Operation & Maintenance of Plant	7.	3,057,825	1,236,655	1,996,295	1,476,492	0	9,201,341	7,767,267	8,090,765	-4.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	174,708	0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	77,620	15,201	0	0	120	100,367	92,941	130,923	-29.0%
620 School-Sponsored Athletics	11.	71,438	13,980	0	607	0	123,270	86,025	87,838	-2.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	39,758	14,925	0	204	0	55,200	54,887	342,163	-84.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	27,729,440	10,695,630	3,913,749	1,878,684	59,942	48,819,814	44,277,445	45,692,755	-3.1%
200 and 300 Special Education										
1000 Instruction	15.	3,034,763	1,275,338	1,129,027	10,137	137	6,180,677	5,449,402	4,990,288	9.2%
2000 Support Services										
2100 Students	16.	1,701,519	545,679	1,262,035	24,380	1,555	3,900,283	3,535,168	3,674,785	-3.8%
2200 Instructional Staff	17.	60,259	18,848	4,951	4,002	0	135,174	88,060	181,500	-51.5%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	360	71	0	0	0	560	431	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.	4,796,901	1,839,936	2,396,013	38,519	1,692	10,216,694	9,073,061	8,846,573	2.6%
400 Pupil Transportation	25.	1,083,342	505,089	24,552	153,752	360	1,930,232	1,767,095	1,839,559	-3.9%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	344,502	99,131	979	0	0	444,612	444,612	467,434	-4.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	33,954,185	13,139,786	6,335,293	2,070,955	61,994	61,411,352	55,562,213	56,846,321	-2.3%

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	888,557										1.
Interest Income and Other Revenue:	2.	2,576										2.
Total Revenues (lines 1 and 2)	3.	891,133										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		658,762	122,625				938,406	781,387	794,062	-1.6%	4.
2100 Support Services - Students	5.		4,730	949				5,730	5,679	8,159	-30.4%	5.
2200 Support Services - Instructional Staff	6.		24,009	4,837				30,130	28,846	27,214	6.0%	6.
Program 100 Subtotal (lines 4-6)	7.		687,501	128,411				974,266	815,912	829,435	-1.6%	7.
200 and 300 Special Education												
1000 Instruction	8.		96,126	16,760				140,500	112,886	107,434	5.1%	8.
2100 Support Services - Students	9.		1,650	337				2,650	1,987	1,743	14.0%	9.
2200 Support Services - Instructional Staff	10.		1,650	335				4,500	1,985	4,084	-51.4%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		99,426	17,432				147,650	116,858	113,261	3.2%	11.
N/A												
1000 Instruction	12.		0	0				0	0	0	0.0%	12.
2100 Support Services - Students	13.		0	(1)				0	(1)	0	--	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.		0	(1)				0	(1)	0	--	16.
Total Classroom Site Fund 011 - Base Salary	17.	231,140	891,133	786,927	145,842		0	1,121,916	932,769	942,696	-1.1%	189,504
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	1,777,115										18.
Interest Income and Other Revenue:	19.	24,947										19.
Total Revenues (lines 18 and 19)	20.	1,802,062										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		1,431,972	313,676				2,777,085	1,745,648	1,557,026	12.1%	21.
2100 Support Services - Students	22.		10,020	2,413				15,920	12,433	9,834	26.4%	22.
2200 Support Services - Instructional Staff	23.		46,345	10,844				82,095	57,189	52,269	9.4%	23.
Program 100 Subtotal (lines 21-23)	24.		1,488,337	326,933				2,875,100	1,815,270	1,619,129	12.1%	24.
200 and 300 Special Education												
1000 Instruction	25.		208,055	40,999				456,430	249,054	192,509	29.4%	25.
2100 Support Services - Students	26.		3,560	726				6,210	4,286	1,743	145.9%	26.
2200 Support Services - Instructional Staff	27.		5,010	1,321				8,160	6,331	4,927	28.5%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		216,625	43,046				470,800	259,671	199,179	30.4%	28.
Other Programs (Specify)												
1000 Instruction	29.		0	0				0	0	0	0.0%	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	31.
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	32.
Other Programs Subtotal (lines 29-32)	33.		0	0				0	0	0	0.0%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	1,564,368	1,802,062	1,704,962	369,979		0	3,345,900	2,074,941	1,818,308	14.1%	1,291,489
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	1,777,115										35.
Interest Income and Other Revenue:	36.	18,211										36.
Total Revenues (lines 35 and 36)	37.	1,795,326										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		935,706	173,170	0	0		1,232,730	1,108,876	688,313	61.1%	38.
2100 Support Services - Students	39.		6,150	1,240	0	0		8,160	7,390	7,195	2.7%	39.
2200 Support Services - Instructional Staff	40.		445,169	137,431	12,200	0		1,628,777	594,800	568,728	4.6%	40.
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.		1,387,025	311,841	12,200	0		2,869,667	1,711,066	1,264,236	35.3%	42.
200 and 300 Special Education												
1000 Instruction	43.		136,218	23,401	0	0		171,136	159,619	93,848	70.1%	43.
2100 Support Services - Students	44.		2,490	508	0	0		3,490	2,998	1,382	116.9%	44.
2200 Support Services - Instructional Staff	45.		2,490	505	0	0		3,490	2,995	3,604	-16.9%	45.
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.		141,198	24,414	0	0		178,116	165,612	98,834	67.6%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify)												
1000 Instruction	49.		0	0	0	0		0	0	0	0.0%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	50.
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	51.
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	52.
Other Programs Subtotal (lines 49 -52)	53.		0	0	0	0		0	0	0	0.0%	53.
Total Classroom Site Fund 013 - Other	54.	1,266,250	1,795,326	1,528,223	336,255	12,200	0	3,047,783	1,876,678	1,363,070	37.7%	1,184,898
Total Classroom Site Funds (lines 17, 34, and 54)	55.	3,061,758	4,488,521	4,020,112	852,076	12,200	0	7,515,599	4,884,388	4,124,074	18.4%	2,665,891

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	91,486	143,140			(1)	940,001	234,625	72,131	225.3%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	32,524	213,922			0	574,108	246,446	461,158	-46.6%
2300, 2400, 2500, 2900 Administration	0		552,007		0	0	595,331	552,007	405,358	36.2%
2600 Operation & Maintenance of Plant	0		164,460			0	201,093	164,460	0	--
2700 Student Transportation	0		27,770			0	51,877	27,770	30,585	-9.2%
3000 Operation of Noninstructional Services	0		13,830			0	53,830	13,830	0	--
4000 Facilities Acquisition and Construction	0		0			21,290	32,000	21,290	20,184	5.5%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	124,010	1,115,129	0	0	21,289	2,448,240	1,260,428	989,416	27.4%

(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 \$79,462 **Actual** \$79,462

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	2,448,240	1,260,429	23,329,922	12,450,878	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	32,000	21,290	15,406,302	7,204,504	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	657,061	262,315	1,767,585	1,166,577	0	0	0	0
673X Vehicles	90,000	68,348	1,253,082	0	0	0	0	0
673X Technology-Related Hardware and Software	1,135,574	784,466	1,917,036	1,287,204	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	2,359,317	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	58,784	0	0	0	0
Total (lines 2-11)	1,914,635	1,136,419	20,344,005	12,076,386	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	0	7,930,899	3,076,504			0	0
New Construction	0	0	0	0	0	0	0	0
Other	1,914,635	1,136,419	12,413,106	8,999,882	0	0	0	0
Total (lines 13-15)	1,914,635	1,136,419	20,344,005	12,076,386	0	0	0	0

**Amount does not include Fund Expenditure 66XX for textbooks

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, 2020	
Land and Improvements	\$21,878,313
Buildings and Improvements	\$168,053,338
Furniture, Equipment, Vehicles, and Technology	\$13,907,533
Construction in Progress	\$3,536,266
Total	\$207,375,450

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
FEDERAL PROJECTS							
100-130 ESEA Title I - Helping Disadvantaged Children	182,020	2,963,745	(78,326)	4,221,841	2,945,308	122,131	1.
140-150 ESEA Title II - Prof. Development and Technology	(218)	381,485	(7,979)	624,096	373,288	0	2.
160 ESEA Title IV - 21st Century Schools	0	142,073	(3,877)	193,142	142,087	(3,891)	3.
170-180 ESEA Title V - Promote Informed Parent Choice	0	0	0	0	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	(3,365)	145,390	0	363,561	142,025	0	5.
200 ESEA Title VII - Indian Education	0	0	0	0	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	0	0	0	0	0	0	7.
220 IDEA Part B	(268,453)	1,924,354	(46,719)	3,462,188	1,682,601	(73,419)	8.
230 Johnson-O'Malley	0	0	0	0	0	0	9.
240 Workforce Investment Act	0	0	0	0	0	0	10.
250 AEA-Adult Education	0	0	0	0	0	0	11.
260-270 Vocational Education - Basic Grants	0	0	0	0	0	0	12.
280 ESEA Title X - Homeless Education	0	0	0	0	0	0	13.
290 Medicaid Reimbursement	499,016	622,112	0	462,066	297,410	823,718	14.
374 E-Rate	218,847	218,663	0	200,000	214,259	223,251	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	0	0	0	0	0	0	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	(4,640)	21,054	0	27,942	78,468	(62,054)	17.
Total Federal Project Funds (lines 1-17)	623,207	6,418,876	(136,901)	9,554,836	5,875,446	1,029,736	18.
Total COVID-19 Federal Relief Funds included in line 17 above		0	0		0	0	19.
STATE PROJECTS							
400 Vocational Education	0	0	0	0	0	0	20.
410 Early Childhood Block Grant	0	0	0	0	0	0	21.
420 Ext. School Yr. - Pupils with Disabilities	0	0	0	0	0	0	22.
425 Adult Basic Education	0	0	0	0	0	0	23.
430 Chemical Abuse Prevention Programs	0	0	0	0	0	0	24.
435 Academic Contests	0	0	0	0	0	0	25.
450 Gifted Education	0	7,363	0	8,343	7,363	0	26.
456 College Credit Exam Incentives	0	0	0	0	0	0	27.
457 Results-based Funding	0	0	0	0	0	0	28.
460 Environmental Special Plate	0	0	0	0	0	0	29.
465-499 Other State Projects	208,428	912,964	0	1,532,046	848,470	272,922	30.
Total State Project Funds (lines 20-30)	208,428	920,327	0	1,540,389	855,833	272,922	31.
Total Federal and State Projects (lines 18 and 31)	831,635	7,339,203	(136,901)	11,095,225	6,731,279	1,302,658	32.

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

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

		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.	331,588	406,039		470,000	295,365	442,262
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	480,293	87,473	5,143	375,000	0	572,909
515 Civic Center	6.	36,866	56,666	0	96,000	64,147	29,385
520 Community School	7.	262,095	297,172	0	608,990	422,025	137,242
525 Auxiliary Operations	8.	56,604	91,231	0	150,000	74,566	73,269
526 Extracurricular Activities Fees Tax Credit	9.	94,317	67,457	0	250,000	58,776	102,998
530 Gifts and Donations	10.	327,634	198,360	0	500,000	214,840	311,154
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	2,736	2,197	0	6,000	0	4,933
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	8,272	36	3,050	200,000	7,614	3,744
555 Textbooks	15.	62,065	916	0	60,000	391	62,590
565 Litigation Recovery	16.	12,811	103	0	0	0	12,914
570 Indirect Costs	17.	1,470,323	10,409	136,902	500,000	385,517	1,232,117
575 Unemployment Insurance	18.	52,418	401	0	60,000	2,781	50,038
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	344,669	2,761	0	350,000	0	347,430
590 Grants and Gifts to Teachers	21.	6,677	2,034	0	10,000	1,907	6,804
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	146,003	141,554	0	286,508	115,215	172,342
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	3,219	26	0	3,200	0	3,245
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	560	10,765	582,500	712,275	593,825	0
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	112	683,464	0	2,000,000	1,363,719	(680,143)
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	70,003	144,857		0	122,848	92,012
Other_TANS_	33.	0	155,893	10,038,778	32,500	10,187,222	7,449
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	55,271	214,899	0	247,729	200,202	69,968
9__ OPEB	3.	0	0	0	0	0	0
9__	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	235,000	240,741
Class Size Reduction	0	0
Dropout Prevention Programs	235,000	54,624
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	470,000	295,365
Total Expenditures from accounting data		295,364

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

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$39,450,000	1.
2. Bonds issued during FY 2020	9,075,000	2.
3. Bonds retired during FY 2020	(6,850,000)	3.
4. Bonds Outstanding, June 30, 2020	\$41,675,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$14,192,000	5.
6. Short-term Debt Outstanding, June 30, 2020	\$12,364,000	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$346,530,242	Tax Rate	2.0461
b. Secondary	\$537,589,531	Tax Rate	4.2819
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 2020)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$38,715,659
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,273,508
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$8,434,564
4. Support Services—Students (Function 2100)	\$5,945,485
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$20,147,301
6. Total Current Expenditures	\$74,516,517
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,659,035
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$72,857,482

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)	\$32,670
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G. Cash and Investments held at June 30, 2020	
1. Sinking funds	\$0
2. Bond funds	\$11,443,143
3. Other funds, except for any employee retirement funds	\$24,489,756

H. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2020	\$51,374
2. Average salary of all teachers employed in FY 2019	\$50,920
3. Increase in average teacher salary from prior year	\$454
4. Percentage increase	0.9%

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.

5. Average salary of all teachers employed in FY 2018	\$46,188
6. Total percentage increase in average teacher salary since FY 2018	11.2%

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	4	10	21	23	28	40	37	37	39	0	0	0	0	239
2. Verbal Reasoning	3	11	6	24	19	15	14	12	20	0	0	0	0	124
3. Nonverbal Reasoning	2	5	14	27	35	48	49	62	51	0	0	0	0	293
4. Total Duplicated Enrollment (lines 1-3)	9	26	41	74	82	103	100	111	110	0	0	0	0	656

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL	
1. Total All Disability Classifications	5,640,386	4,933,750	1.
2. Gifted Education	285,256	286,407	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	255,035	229,245	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	6,180,677	5,449,402	9.
10. IEP required pupil transportation costs coded within Program 400		680,373	10.

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR

GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$	476,858
9-12	\$	0
Total	\$	476,858

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	44,550	48,350 1.
2. Federal Audit Expenditures - All Funds	6330	3,800	3,638 2.

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

Actual Expenditures made in FY 2020 \$ 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
0	0		0
937,684	0		937,684
0	0		0
0	0		0
937,684	0	0	937,684

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

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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	27,365,533	9,899,794	2,701,267	1,178,283	1,788,318	2,708				107,115	0	43,043,018
2000 Support Services												
2100 Students	3,302,294	1,117,833	1,439,960	81,741	1,921	1,735				0	0	5,945,484
2200 Instructional Staff	2,554,199	827,329	282,405	80,137	316,244	6,254				0	0	4,066,568
2300 General Administration	852,939	325,701	268,791	8,536	0	53,071	0			491	0	1,509,529
2400 School Administration	2,641,528	976,273	268,716	27,710	24,110	1,078				0	0	3,939,415
2500, 2900 Central Services, Other	1,123,688	421,992	406,662	61,007	748,912	10,362		187,259		22,886	0	2,982,768
2600 Operation and Maintenance of Plant	3,117,092	1,250,018	2,356,060	1,484,791	549,429	0				0	0	8,757,390
2700 Student Transportation	1,083,342	505,089	68,870	153,752	32,450	360				0		1,843,863
3000 Operation of Noninstructional Services												
3100 Food Service Operations	287,220	100,227	4,769,382	49,720	269,491	0				3,153	0	5,479,193
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											561,539	561,539
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	42,327,835	15,424,256	12,562,113	3,125,677	3,730,875	75,568	0	187,259	133,645	561,539	78,128,767	
From Federal Funds	3,139,806	1,014,799	1,094,924	6,399,758	4,877	2,995	0	0	0	280	11,657,439	
From State and Local Sources	39,188,029	14,409,457	11,467,189	(3,274,081)	3,725,998	72,573	0	187,259	133,645	561,259	66,471,328	
4000 Facilities Acquisition and Constructor	0	0	8,904,743	0	124,266	0				0	0	9,029,009
5000 Debt Service								25,178,169	3,009,163	0	0	28,187,332

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)	21,894,922	14,417	427,210	716,346
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,426,993	0	275,039	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	14,244	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	686,170	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	145,058	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	739,722
7. Number of FTE-Certified Teachers	487
8. Number of FTE-Contract Teachers	9

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

1. 6410-6411 Utility Services	397,706
2. 6620-6629 Energy	1,117,333

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

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

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	5,326	555,101	560,427
4. Total (lines 1-3)	5,326	555,101	560,427

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	124,266
4. Total (lines 1-3)	124,266
5. 6450 Construction	8,469,557

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

1. 6340 Technical Services	18,708
2. 6432 Technology-Related Repairs and Maintenance	56,048
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	488,737
5. 6650 Supplies-Technology-Related	9,085
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,466,934
7. Subtotal (Lines 1-6)	2,039,512
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	632,608

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070492000

I certify that the Annual Financial Report of Pendergast Elementary School District, Maricopa County, for fiscal year 2020 was approved by the Governing Board on October 6, 2020, and that the complete Annual Financial Report may be reviewed by contacting Matt Poag at the District Office, telephone 623 772-2217, during normal business hours.

Avg. Daily Membership

2019

2020

Attending

8,848.664

8,549.352

2020 Tax Rates:

Primary
2.0461

Secondary
4.2819

Dr. Lily Matos DeBlieux
President of the Governing Board

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

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				48,819,814	44,277,445	
Special Education				10,216,694	9,073,061	
Pupil Transportation				1,930,232	1,767,095	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				444,612	444,612	
Maintenance and Operation Total	2,319,321	57,956,447	(582,500)	61,411,352	55,562,213	4,131,055
Classroom Site Funds	3,061,758	4,488,521		7,515,599	4,884,388	2,665,891
Instructional Improvement	331,588	406,039		470,000	295,365	442,262
Unrestricted Capital Outlay	167,565	1,136,494	0	2,448,240	1,260,428	43,631
Adjacent Ways	350	29	0	0	0	379
Bond Building	12,473,921	0	10,856,000	23,329,922	12,450,878	10,879,043
Other Capital Funds	560	10,765	582,500	712,275	593,825	0
New School Facilities	0	0		0	0	0
Federal Projects	623,207	6,418,876	(136,901)	9,554,836	5,875,446	1,029,736
State Projects	208,428	920,327	0	1,540,389	855,833	272,922
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	480,293	87,473	5,143	375,000	0	572,909
Food Service	659,714	6,102,394	0	6,098,002	5,487,785	1,274,323
Civic Center	36,866	56,666	0	96,000	64,147	29,385
Community School	262,095	297,172	0	608,990	422,025	137,242
Auxiliary Operations	56,604	91,231	0	150,000	74,566	73,269
Extracurricular Activities Fees	94,317	67,457	0	250,000	58,776	102,998
Gifts and Donations	330,853	198,386	0	503,200	214,840	314,399
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	2,736	2,197	0	6,000	0	4,933
School Opening	0	0	0	0	0	0
Insurance Proceeds	8,272	36	3,050	200,000	7,614	3,744
Textbooks	62,065	916	0	60,000	391	62,590
Litigation Recovery	12,811	103	0	0	0	12,914
Indirect Costs	1,470,323	10,409	136,902	500,000	385,517	1,232,117
Unemployment Insurance	52,418	401	0	60,000	2,781	50,038
Teacherage	0	0	0	0	0	0
Insurance Refund	344,669	2,761	0	350,000	0	347,430
Grants and Gifts to Teachers	6,677	2,034	0	10,000	1,907	6,804
Advertisement	0	0	0	0	0	0
Career Technical Education	146,003	141,554	0	286,508	115,215	172,342
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	7,688,932	7,947,943	176,247	8,051,100	15,183,006	630,116
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	112	683,464	0	2,000,000	1,363,719	(680,143)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	70,003	144,857		0	122,848	92,012
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	55,271	214,899	0	247,729	200,202	69,968
OPEB	0	0	0	0	0	0
Other Funds	0	155,893	10,038,778	32,500	10,187,222	7,449

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
English Language Learner 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	0 4.
2000 Support Services									
2100 Students	5.	0	0	0	0	0	0	0	0 5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0 6.
2300 General Administration	7.	0	0	0	0	0	0	0	0 7.
2400 School Administration	8.	0	0	0	0	0	0	0	0 8.
2500 Central Services	9.	0	0	0	0	0	0	0	0 9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0 10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0 11.
2900 Other	12.	0	0	0	0	0	0	0	0 12.
Total (must agree with the AFR page 6, line 3)	13. 0	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	0 17.
2000 Support Services									
2100 Students	18.	0	0	0	0	0	0	0	0 18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0 19.
2300 General Administration	20.	0	0	0	0	0	0	0	0 20.
2400 School Administration	21.	0	0	0	0	0	0	0	0 21.
2500 Central Services	22.	0	0	0	0	0	0	0	0 22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0 23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0 24.
2900 Other	25.	0	0	0	0	0	0	0	0 25.
Total (must agree with the AFR page 6, line 4)	26. 0	0	0	0	0	0	0	0	0 26.