



### ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year **2022**

<p>SIGNATURE/DATE</p> <p><u>[Signature]</u> 10/4/22</p> <p><u>[Signature]</u> 10/4/22</p> <p><u>[Signature]</u> 10/8/22</p> <p><u>[Signature]</u> 10/4/22</p>	<p>SIGNATURE/DATE</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 7, 2022 contain(s) the data for the AFR described above.

[Signature]  
 Superintendent Signature  
 Dr. Jennifer Cruz  
 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>54,614,335</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>4,322,724</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>2,386,594</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 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) Revenue from Prior year Expenditures

Subtotal (lines 2-19)

2000 County

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) N/A

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)

Subtotal (lines 31-36)

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

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

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
11,570,970	(352,240)	385	17,726,722	7,592,182

13,725,221	22	0		8,516,853
0				
368,570	0	0		208,042
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
(1,082)	(6,418)	3	0	142,862
21,562	0	0	0	0
14,114,271	(6,396)	3	0	8,867,757
0	0			
3,608,515	244,814			
0	0			
0	0			
3,608,515	244,814			
516,895	0			
33,613,064	3,796,357			
1,017,216	0			
(1)	0			0
35,147,174	3,796,357			0
0				
0				
0				
0				
0				
0				0
0				0
52,869,960	4,034,775	3	0	8,867,757
			10,438,965	0
0	0	0	0	0
(3,626)	0	0	0	0
64,437,304	3,682,535	388	28,165,687	16,459,939
54,614,335	2,386,594	0	11,222,395	8,299,112
892,090	0	0	0	0
55,506,425	2,386,594	0	11,222,395	8,299,112
8,930,879	1,295,941	388	16,943,292	8,160,827

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$6,631 at 7/1/21.
- (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 \$8,091 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$2,200,062

**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	
<b>100 Regular Education</b>										
1000 Instruction	1.	17,098,289	6,355,976	1,098,043	198,410	0	28,287,257	24,750,718	21,992,862	12.5%
2000 Support Services										
2100 Students	2.	1,131,858	425,607	13,574	10,798	90	1,982,235	1,581,927	1,483,690	6.6%
2200 Instructional Staff	3.	788,639	317,931	27,999	24,424	2,624	1,422,465	1,161,617	1,114,143	4.3%
2300 General Administration	4.	789,456	329,692	237,145	3,484	52,648	1,733,537	1,412,425	1,445,037	-2.3%
2400 School Administration	5.	2,916,679	1,114,881	49,989	14,161	385	4,425,954	4,096,095	4,008,721	2.2%
2500 Central Services	6.	803,378	306,243	110,670	(89,981)	1,017	2,154,158	1,131,327	1,557,655	-27.4%
2600 Operation & Maintenance of Plant	7.	3,250,956	1,458,412	2,097,848	1,629,220	507	9,084,238	8,436,943	6,216,311	35.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	9,517	2,848	0	0	0	0	12,365	0	--
610 School-Sponsored Cocurricular Activities	10.	62,108	11,674	0	0	0	130,126	73,782	24,490	201.3%
620 School-Sponsored Athletics	11.	63,710	12,920	0	813	0	144,034	77,443	0	--
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	56,255	20,613	0	1,563	0	108,722	78,431	56,471	38.9%
Regular Education Subtotal (lines 1-13)	14.	26,970,845	10,356,797	3,635,268	1,792,892	57,271	49,472,726	42,813,073	37,899,380	13.0%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	3,292,797	1,434,999	797,911	8,331	0	7,417,572	5,534,038	4,148,977	33.4%
2000 Support Services										
2100 Students	16.	1,663,018	531,082	1,597,787	26,394	1,625	4,503,187	3,819,906	3,674,183	4.0%
2200 Instructional Staff	17.	3,341	684	2,500	0	0	142,002	6,525	18,233	-64.2%
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	45,290	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.	4,959,156	1,966,765	2,398,198	34,725	1,625	12,108,051	9,360,469	7,841,393	19.4%
<b>400 Pupil Transportation</b>	25.	1,129,948	571,375	202,572	220,782	635	2,654,095	2,125,312	1,064,743	99.6%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	229,975	84,406	1,100	0	0	326,712	315,481	508,256	-37.9%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	33,289,924	12,979,343	6,237,138	2,048,399	59,531	64,561,584	54,614,335	47,313,772	15.4%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	6,605,639											
Interest Income and Other Revenues	2.	23,689											
Total Revenues (lines 1 and 2)	3.	6,629,328											
Expenditures													
1000 Instruction	4.		2,789,257	662,113	0	0	0	0	6,402,322	3,451,370	3,694,042	-6.6%	
2100 Support Services - Students	5.		96,599	19,889	0	0	0	0	192,260	116,488	21,893	432.1%	
2200 Support Services - Instructional Staff	6.		491,231	154,459	109,176	0	0	0	2,242,883	754,866	910,739	-17.1%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0			
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		3,377,087	836,461	109,176	0	0	0	8,837,465	4,322,724	4,626,674	-6.6%	
Total Classroom Site Fund	13.	2,266,504	6,629,328	3,377,087	836,461	109,176	0	0	8,837,465	4,322,724	4,626,674	-6.6%	4,573,108

**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	
<b>Unrestricted Capital Outlay Override (1)</b>	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>										
1000 Instruction	0	87,459	43,254			0	2,144,671	130,713	168,943	-22.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	10,262	495,930			0	915,323	506,192	294,276	72.0%
2300, 2400, 2500, 2900 Administration	0		561,652		0	0	824,790	561,652	509,703	10.2%
2600 Operation & Maintenance of Plant	0		28,541			1,000	573,797	29,541	372,304	-92.1%
2700 Student Transportation	0		47,857			0	73,284	47,857	32,776	46.0%
3000 Operation of Noninstructional Services	0		72,938			0	108,714	72,938	9,624	657.9%
4000 Facilities Acquisition and Construction	0		0			1,037,701	1,103,266	1,037,701	63,519	1533.7%
5000 Debt Service				0	0		0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	0	97,721	1,250,172	0	0	1,038,701	5,743,845	2,386,594	1,451,145	64.5%

(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** \$162,000      **Actual** \$137,740

**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
<b>Total Fund Expenditures</b>	5,743,845	2,386,594	17,726,723	11,222,395	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	0	911,269	11,048,898	7,096,711	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	326,922	123,581	3,602,259	1,793,036	0	0	0	0
673X Vehicles	0	0	1,343,954	907,883	0	0	0	0
673X Technology-Related Hardware and Software	1,750,763	1,126,591	1,132,697	1,026,297	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	67,803	0	0	0	0
<b>Total (lines 2-11)</b>	2,077,685	2,161,441	17,127,808	10,891,730	0	0	0	0
<b>Total amounts reported on lines 2 through 11 above for:</b>								
Renovation	0	911,269	11,048,898	7,096,711			0	0
New Construction	0	0	0	0	0	0	0	0
Other	2,077,685	1,250,172	6,078,910	3,795,019	0	0	0	0
<b>Total (lines 13-15)</b>	2,077,685	2,161,441	17,127,808	10,891,730	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, 2022	
Land and Improvements	\$678,123
Buildings and Improvements	\$5,210,778
Furniture, Equipment, Vehicles, and Technology	\$1,282,929
Construction in Progress	\$3,221,587
<b>Total</b>	<b>\$10,393,417</b>

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.	(196,275)	2,662,267	(109,217)	2,981,547	2,581,979	(225,204)
2.	(79,902)	417,661	(15,265)	362,340	427,756	(105,262)
3.	(7,716)	116,828	(6,049)	200,874	116,933	(13,870)
4.	0	0	0	0	0	0
5.	(17,516)	222,475	(8,060)	295,681	220,215	(23,316)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(103,814)	2,149,207	(89,284)	3,041,739	2,311,349	(355,240)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	(5,101)	27,738	0	50,630	22,626	11
14.	1,213,861	826,351	0	1,102,114	1,078,655	961,557
15.	223,848	476,242	0	100,329	504,702	195,388
16.	0	0	0	0	0	0
17.	(847,488)	7,615,422	(323,535)	30,033,214	7,170,251	(725,852)
18.	179,897	14,514,191	(551,410)	38,168,468	14,434,466	(291,788)

Total COVID-19 Federal Relief Funds included in lines above

19.	(784,932)	7,594,309	(323,698)		7,285,050	(799,371)
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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 20-30)**

20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	8,343	0	0
27.	0	0	0	0	0	0
28.	621,253	1,115,417	0	1,292,800	541,997	1,194,673
29.	0	0	0	0	0	0
30.	447,631	874,401	(5,253)	1,713,103	756,959	565,073
31.	1,068,884	1,989,818	(5,253)	3,014,246	1,298,956	1,759,746

Total Federal and State Projects (lines 18 and 31)

32.	1,248,781	16,504,009	(556,663)	41,182,714	15,733,422	1,467,958
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	109,217
2.	0	15,265
3.	0	6,049
4.	0	0
5.	0	8,060
6.	0	0
7.	0	0
8.	0	89,284
9.	0	0
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	323,535

19.	0	323,698
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	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	5,253

(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
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	532,967	312,609		607,726	261,349	584,227
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	475,656	0	502,844	475,657	(1)
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	671,971	125,087	13,596	661,551	122,044	688,610
515 Civic Center	6.	68,841	94,943	0	110,000	49,219	114,565
520 Community School	7.	13,338	100,359	0	131,619	3,934	109,763
525 Auxiliary Operations	8.	110,651	42,350	0	126,028	37,000	116,001
526 Extracurricular Activities Fees Tax Credit	9.	128,820	56,894	0	195,231	32,374	153,340
530 Gifts and Donations	10.	478,760	155,567	0	517,864	116,425	517,902
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	5,615	6,139	0	8,068	0	11,754
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	8,453	229	92,268	74,430	97,735	3,215
555 Textbooks	15.	62,821	1,805	0	63,344	0	64,626
565 Litigation Recovery	16.	13,050	297	0	13,177	0	13,347
570 Indirect Costs	17.	2,024,082	25,586	1,858,848	1,250,743	793,656	3,114,860
575 Unemployment Insurance	18.	174,116	1,917	0	175,111	5,035	170,998
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	350,676	6,064	0	352,612	0	356,740
590 Grants and Gifts to Teachers	21.	6,941	99,398	0	26,477	5,715	100,624
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	164,195	162,850	0	226,275	214,661	112,384
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	3,266	38	0	3,265	0	3,304
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	(438,558)	(1,079)	892,090	452,411	452,411	42
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	(110,043)	(284)	0	120,000	(117,160)	6,833
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	84,978	59,103	0	80,851	73,993	70,088
Other	34.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9 Self Insurance	950	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	0	0	0	0	0	0
9 OPEB	320	0	0	0	0	0	0
900 - BEES Institute	330	26,590	319	0	26,831	0	26,909

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

<b>Instructional Improvement Fund 020</b>	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	261,349	204,605
Class Size Reduction	0	0
Dropout Prevention Programs	346,377	56,744
Instructional Improvement Programs	0	0
Total Expenditures (lines 1-4)	607,726	261,349
Total Expenditures from accounting data		261,349

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

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

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
28.	28.
29.	29.
30.	30.
31.	31.
32.	32.
33.	33.
34.	34.
1.	1.
2.	2.
3.	3.
4.	4.

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	312,609
0	0
0	475,656
0	0
0	125,087
0	94,943
0	100,359
0	42,350
0	56,894
0	155,567
0	0
0	6,139
0	0
0	229
0	1,805
0	297
0	25,586
0	1,917
0	0
0	6,064
0	99,398
0	0
0	162,850
0	0
0	0
0	38
0	(1,079)
0	0
0	(284)
0	0
0	0
0	59,103
0	0

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2021	\$52,692,709	1.
2. Bonds issued during FY 2022	9,500,000	2.
3. Bonds retired during FY 2022	(7,036,325)	3.
4. Bonds Outstanding, June 30, 2022	\$55,156,384	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$406,256,852	Tax Rate	2.0180
b. Secondary	\$9,934,000	Tax Rate	1.6976
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 2022)

**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)	\$39,867,208
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,410,243
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$7,714,212
4. Support Services—Students (Function 2100)	\$4,948,602
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$21,019,569
6. Total Current Expenditures	\$75,959,834
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$11,520,859
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$64,438,975

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
---	-----

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$28,633
---	----------

**G. Cash and Investments held at June 30, 2022**

1. Sinking funds	\$0
2. Bond funds	\$16,943,293
3. Other funds, except for any employee retirement funds	\$32,594,213

**H. Average Teacher Salary (A.R.S. §15-903.E)**

1. Average salary of all teachers employed in FY 2022	\$53,244
2. Average salary of all teachers employed in FY 2021	\$53,359
3. Increase in average teacher salary from prior year	(\$115)
4. Percentage increase	-0.2%

Comments on Average Salary Calculation (Optional):

Includes base contract salary, Classroom Site Fund (Prop 301) base salary, performance pay and Instructional Impv funds.

5. Average salary of all teachers employed in FY 2018	\$46,188
6. Total percentage increase in average teacher salary since FY 2018	15.3%

**I. Other long-term debt**

1. Principal (object 6832)	\$4,806,325
2. Interest (object 6842)	\$146,087
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No



**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	3	5	11	8	11	13	18	19	15	0	0	0	0	103
2. Verbal Reasoning	5	4	5	8	5	12	12	6	3	0	0	0	0	60
3. Nonverbal Reasoning	2	4	6	5	10	17	21	23	27	0	0	0	0	115
4. Total Duplicated Enrollment (lines 1-3)	10	13	22	21	26	42	51	48	45	0	0	0	0	278

**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	11,206,157	8,574,282
2. Gifted Education	652,430	498,270
3. Remedial Education	0	0
4. ELL Incremental Costs	249,464	287,917
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 programs in 300 range)	0	0
9. Total (lines 1-8)	12,108,051	9,360,469
10. IEP required pupil transportation costs coded within Program 400	22,000	21,458

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 566,359
9-12	\$ 0
<b>Total</b>	<b>\$ 566,359</b>

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	32,200
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2022 \$ 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
601,154	0		601,154
0	0		0
0	0		0
601,154	0	0	601,154

(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)	
1000 Instruction	28,078,684	10,043,680	2,761,327	2,410,243	4,340,451	365				29,946	0	47,664,696
2000 Support Services												
2100 Students	4,088,950	1,389,478	1,626,467	171,282	44,593	1,715				0	0	7,322,485
2200 Instructional Staff	2,220,765	746,300	466,141	68,668	574,535	5,749				0	0	4,082,158
2300 General Administration	1,097,714	428,312	309,285	3,956	11,911	52,748	0			0	0	1,903,926
2400 School Administration	3,007,461	1,133,383	61,259	16,414	11,118	385				0	0	4,230,020
2500, 2900 Central Services, Other	1,260,168	469,019	234,990	(71,089)	782,572	8,277		0	21,921	0	0	2,705,858
2600 Operation and Maintenance of Plant	3,395,769	1,492,487	2,338,174	1,633,798	1,039,532	507				0	0	9,900,267
2700 Student Transportation	1,170,143	580,807	238,056	220,782	955,740	635				0	0	3,166,163
3000 Operation of Noninstructional Services												
3100 Food Service Operations	210,927	88,232	5,422,185	570,465	294,192	0			4,602	0	0	6,590,603
3200 Enterprise Operations	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations											700,039	700,039
3400 Bookstore Operations	0	0	0	0	0	0			0	0	0	0
Total (lines 1-12)	44,530,581	16,371,698	13,457,884	5,024,519	8,054,644	70,381	0	0	56,469	700,039	88,266,215	
From Federal Funds	6,105,799	2,005,352	6,745,746	2,527,823	3,290,908	3,125	0	0	4,602	341,716	21,025,071	
From State and Local Sources	38,424,782	14,366,346	6,712,138	2,496,696	4,763,736	67,256	0	0	51,867	358,323	67,241,144	
4000 Facilities Acquisition and Construction	0	0	8,236,120	0	210,150	0			119,545	0	0	8,565,815
5000 Debt Service								6,401,325	2,346,149	0	0	8,747,474

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)	21,480,067	304,458	296,611	745,501
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,719,194	26,418	0	26,157
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	26,360	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,051,784	0	0	0
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	118,330	520	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	154,410
7. Number of FTE-Certified Teachers	468
8. Number of FTE-Contract Teachers	4

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

1. 6410-6411 Utility Services	374,674
2. 6620-6629 Energy	1,218,020

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	116,828
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	21,217	678,822	700,039
4. Total (lines 1-3)	21,217	678,822	700,039

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	210,150
4. Total (lines 1-3)	210,150
5. 6450 Construction	7,907,234

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

1. 6340 Technical Services	29,697
2. 6432 Technology-Related Repairs and Maintenance	37,752
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	296,345
5. 6650 Supplies-Technology-Related	12,604
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,335,322
7. Subtotal (Lines 1-6)	3,711,720
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,837,906

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	2,599,442
2. 2220 Library/Media Services	387,176

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 2022 was approved by the Governing Board on October 4, 2022, and that the complete Annual Financial Report may be reviewed by contacting Matthew Poag at the District Office, telephone (623)772-2217, during normal business hours.

Avg. Daily Membership 2021 2022  
 Attending 7,778.449 7,568.175

2022 Tax Rates: Primary 2.0180 Secondary 1.6976

  
 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				49,472,726	42,813,073	
Special Education				12,108,051	9,360,469	
Pupil Transportation				2,654,095	2,125,312	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				326,712	315,481	
Maintenance and Operation Total	11,570,970	52,869,960	(895,716)	64,561,584	54,614,335	8,930,879
Classroom Site Funds	2,266,504	6,629,328		8,837,465	4,322,724	4,373,108
Instructional Improvement	532,967	312,609		607,726	261,349	584,227
Unrestricted Capital Outlay	(352,240)	4,034,775	0	5,743,845	2,386,594	1,295,941
Adjacent Ways	385	3	0	0	0	388
Bond Building	17,726,722	0	10,438,965	17,726,723	11,222,395	16,943,292
Other Capital Funds	(438,558)	(1,079)	892,090	452,411	452,411	42
New School Facilities	0	0		0	0	0
Federal Projects	179,897	14,514,191	(551,410)	38,168,468	14,434,466	(291,788)
State Projects	1,068,884	1,989,818	(5,253)	3,014,246	1,298,956	1,754,493
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	475,656	0	502,844	475,657	(1)
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	671,971	125,087	13,596	661,551	122,044	688,610
Food Service	1,532,259	8,108,831	(1,302,186)	5,898,168	6,323,702	1,815,202
Civic Center	68,841	94,943	0	110,000	49,219	114,565
Community School	13,338	100,359	0	131,619	3,934	109,763
Auxiliary Operations	110,651	42,350	0	126,028	37,000	116,001
Extracurricular Activities Fees	128,820	56,894	0	195,231	32,374	153,340
Gifts and Donations	482,026	155,605	0	521,129	116,425	521,206
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	5,615	6,139	0	8,068	0	11,754
School Opening	0	0	0	0	0	0
Insurance Proceeds	8,453	229	92,268	74,430	97,735	3,215
Textbooks	62,821	1,805	0	63,344	0	64,626
Litigation Recovery	13,050	297	0	13,177	0	13,347
Indirect Costs	2,024,082	25,586	1,858,848	1,250,743	793,656	3,114,860
Unemployment Insurance	174,116	1,917	0	175,111	5,035	170,998
Teacherage	0	0	0	0	0	0
Insurance Refund	350,676	6,064	0	352,612	0	356,740
Grants and Gifts to Teachers	6,941	99,398	0	26,477	5,715	100,624
Advertisement	0	0	0	0	0	0
Career Technical Education	164,195	162,850	0	226,275	214,661	112,384
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	7,592,182	8,867,757	0	7,448,000	8,299,112	8,160,827
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(110,043)	(284)	0	120,000	(117,160)	6,833
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	84,978	59,103		80,851	73,993	70,088
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	26,590	319	0	26,831	0	26,909

**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
<b>English Language Learner Fund 071</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	1. 475,656								1.
Investment Income and Other Revenues	2. 0								2.
Total Revenues (lines 1 and 2)	3. 475,656								3.
<b>Expenditures</b>									
1000 Instruction	4.	348,118	127,539	0	0	0	0	502,844	475,657 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.
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 475,656	348,118	127,539	0	0	0	0	502,844	475,657 13.
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	14. 0								14
Investment Income and Other Revenues	15. 0								15.
Total Revenues (lines 14 and 15)	16. 0								16.
<b>Expenditures</b>									
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.
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0	0	0	0	0	0	0	0	0 26.



**Agenda Item Details**

Meeting	Oct 04, 2022 - Regular Board Meeting (6:00 p.m.) at Pendergast Elementary School District
Category	5. Consent Agenda
Subject	C. Financial Services - Annual Financial Report for Fiscal Year 2021-2022
Access	Public
Type	Action (Consent)
Recommended Action	The Superintendent recommends the Governing Board approve the Annual Financial Report (AFR) for Fiscal Year 2021-2022 as presented.
Goals	Priority Area 2: Operational Excellence

**Public Content**

**Background Summary:**

Each year we are required to approve and submit an Annual Financial Report to our local taxpayers and the AZ Department of Education summarizing how we expended our budget. As required by statute, the Author General, in conjunction with the Department of Education, shall prescribe the format of the financial report to be utilized by school districts. The financial report shall contain budgeted and actual revenue and expenditures for the fiscal year 2021-2022.

Attached is a narrative memo explaining the AFR, summary of the AFR which will be published, and the detailed AFR.

Once approved by the Governing Board, the summary of the Annual Financial Report will be published on the Department of Education website as prescribed by law. As required by statute, the link to the AFR on the ADE website will be posted on the Pendergast Elementary School District website. This posting is part of our transparency initiative by providing the detailed AFR.

**Recommendation or Next Steps:**

The Superintendent recommends the Governing Board approve the Annual Financial Report (AFR) for Fiscal Year 2021-2022 as presented.

<a href="#">Results Based Fund Report 2022.pdf (94 KB)</a>	<a href="#">2023K3READBUDG.pdf (97 KB)</a>
<a href="#">K3READ2022AFR.pdf (97 KB)</a>	<a href="#">2022 School District COVID 19 Reporting.pdf (137 KB)</a>
<a href="#">2022 School-Level Reporting for 2-25 schools.pdf (181 KB)</a>	<a href="#">2022 Food Service AFR.pdf (87 KB)</a>
<a href="#">2022 CSF Narrative Results.pdf (99 KB)</a>	<a href="#">2022 AFR.pdf (332 KB)</a>

**Administrative Content**

**Executive Content**

**Motion & Voting**

The Superintendent recommends the Governing Board approve Consent agenda items A-E as presented.

Motion by Hilda Ortega-Rosales, second by Martin Quezada.

Final Resolution: Motion Carries

Yea: Susan M Serin, Jose J Arenas, Hilda Ortega-Rosales, Martin Quezada, Jete White