



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
2019

SIGNATURE/DATE	SIGNATURE/DATE
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

The Annual Financial Report filed(s) for FY 2019 uploaded to the Arizona Department of Education's website on
October 9, 2019 contain(s) the data for the AFR described above.
Date _____

_____ Superintendent Signature Aspasia Angelou	_____ Business Manager Signature Kerre Laabs
_____ Superintendent (Typed Name)	_____ Business Manager (Typed Name)
_____ Kerre Laabs	_____ 623.388.2130
_____ District Contact Employee	_____ Telephone Number
	_____ klaub@nadaburgsd.org
	_____ Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ 8,115,850
2. Classroom Site Funds (from page 3, line 49)	\$ 260,413
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 257,674

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) 1990 Miscellaneous Revenue	
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)	
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
(271,800)	132,911	20,164	0	187,641
1.				1.

2.	2,845,088	20,144	18	202,571	2.
3.	0	0	0	0	3.
4.	0	0	0	0	4.
5.	0	0	0	0	5.
6.	0	0	0	0	6.
7.	0	0	0	0	7.
8.	0	0	0	0	8.
9.	0	0	0	0	9.
10.	0	0	0	0	10.
11.	0	0	0	0	11.
12.	0	0	0	0	12.
13.	0	0	0	0	13.
14.	0	0	0	0	14.
15.	0	0	0	0	15.
16.	0	0	0	0	16.
17.	0	0	0	0	17.
18.	(8,501)	1,563	413	0	18.
19.	3,613	0	0	0	19.
20.	2,840,200	21,707	431	0	20.
21.	0	0	0	0	21.
22.	1,592	132	0	0	22.
23.	0	0	0	0	23.
24.	0	0	0	0	24.
25.	1,592	132	0	0	25.
26.	31,981	0	0	0	26.
27.	4,267,427	14,336	0	0	27.
28.	556,125	0	0	0	28.
29.	0	0	0	0	29.
30.	4,835,533	14,336	0	0	30.
31.	0	0	0	0	31.
32.	0	0	0	0	32.
33.	0	0	0	0	33.
34.	0	0	0	0	34.
35.	0	0	0	0	35.
36.	0	0	0	0	36.
37.	0	0	0	0	37.
38.	7,697,325	36,175	431	0	38.
39.	0	0	0	0	39.
40.	0	0	0	0	40.
41.	0	0	0	0	41.
42.	7,425,525	169,085	20,535	0	42.
43.	8,115,850	257,674	0	0	43.
44.	70,200	0	0	0	44.
45.	8,186,050	257,674	0	0	45.
46.	(760,525)	(88,589)	20,535	0	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$622 at 7/1/18.
- (2) The Government Property Lease Excise Tax revenue included on Line 19 is \$
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$455 at 6/30/19.
- (4) Debt Service Fund expenditures include interest expenditures of \$30,705

DISTRICT NAME Nadaburg Unified School District No. 81

COUNTY Martiopa

CTDS NUMBER 070381000

MAINTENANCE AND OPERATION FUND (001) - EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Budget	Totals		% Increase/ Decrease in Actual
								Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	1,416,856	364,702	2,719,188	12,332	964	4,373,230	4,514,042	3,734,147	20.9%
2000 Support Services										
2100 Students	2.	117,271	27,178	529	1,615	0	147,242	146,593	165,746	-11.6%
2200 Instructional Staff	3.	89,708	17,925	2,099	164	0	106,847	109,896	88,362	24.4%
2300 General Administration	4.	142,720	26,578	42,292	155	2,685	318,759	214,430	348,829	-38.5%
2400 School Administration	5.	153,781	48,592	246	78	343	200,025	203,040	325,611	-37.6%
2500 Central Services	6.	250,395	118,327	1,345	2,178	0	277,350	372,245	227,428	63.7%
2600 Operation & Maintenance of Plant	7.	298,611	81,123	188,649	308,342	940	929,233	877,665	885,889	-0.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	2,568	2,792	5,360	5,360	6,745	-20.5%
610 School-Sponsored Co-curricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	57,591	5,998	3,042	290	2,000	37,776	68,921	57,034	20.8%
Regular Education Subtotal (lines 1-13)	14.	2,526,933	690,423	2,957,390	327,722	9,724	6,395,822	6,512,192	5,839,791	11.5%
200 and 300 Special Education										
1000 Instruction	15.	367,699	89,855	287,584	0	0	883,507	745,138	868,266	-14.2%
2000 Support Services										
2100 Students	16.	139,685	31,564	122,703	0	0	283,610	293,952	271,063	8.4%
2200 Instructional Staff	17.	11,256	2,519	3,216	0	0	16,991	16,991	17	94294.4%
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	1	-100.0%
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.	518,640	123,938	413,503	0	0	1,167,117	1,056,081	1,139,348	-7.3%
400 Pupil Transportation	25.	317,726	75,938	4,383	105,073	4	516,595	503,124	519,018	-3.1%
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										
550 K-3 Reading Program	30.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24, 26, 29, 31)	31.	39,659	4,794	3,375,276	432,795	0	47,012	44,453	54,421	-18.3%
Total Expenditures (lines 14, 24, 26, 29, 31)	32.	3,402,958	895,093	3,375,276	432,795	9,728	8,126,546	8,115,850	7,552,578	7.5%

Classroom Site Fund 011 - Base Salary	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				
Revenues														
CSR Allocation (20%)		67,306												
Interest Income and Other Revenues		(397)												
Total Revenues (lines 1 and 2)		66,909												
Expenditures														
100 Regular Education														
1000 Instruction			48,364	11,340										
2100 Support Services - Students			1,400	406										
2200 Support Services - Instructional Staff			2,800	545										
Program 100 Subtotal (lines 4-6)			32,564	12,285										
200 and 300 Special Education														
1000 Instruction			8,292	2,134										
2100 Support Services - Students			0	0										
2200 Support Services - Instructional Staff			0	0										
Program 200 and 300 Subtotal (lines 8-10)			8,292	2,134										
Other Programs (Specify) 550			0	0										
1000 Instruction			(0)	(0)										
2100 Support Services - Students			0	0										
2200 Support Services - Instructional Staff			0	0										
Other Programs Subtotal (lines 12-14)			(0)	0										
Total Classroom Site Fund 011 - Base Salary			61,335	14,418			0							
Classroom Site Fund 012 - Performance Pay														
Revenues														
CSR Allocation (40%)			134,625											
Interest Income and Other Revenues			8,043											
Total Revenues (lines 17 and 18)			142,668											
Expenditures														
100 Regular Education														
1000 Instruction			48,695	11,597										
2100 Support Services - Students			0	0										
2200 Support Services - Instructional Staff			3,000	283										
Program 100 Subtotal (lines 20-22)			51,695	12,180										
200 and 300 Special Education														
1000 Instruction			22,034	5,260										
2100 Support Services - Students			0	0										
2200 Support Services - Instructional Staff			0	0										
Program 200 and 300 Subtotal (lines 24-26)			22,034	5,260										
Other Programs (Specify) 550			0	0										
1000 Instruction			1	0										
2100 Support Services - Students			0	0										
2200 Support Services - Instructional Staff			0	0										
Other Programs Subtotal (lines 28-30)			1	0										
Total Classroom Site Fund 012 - Performance Pay			74,730	17,440			0							
Classroom Site Fund 013 - Other														
Revenues														
CSR Allocation (40%)			134,625											
Interest Income and Other Revenues			2,846											
Total Revenues (lines 33 and 34)			137,471											
Expenditures														
100 Regular Education														
1000 Instruction			38,507	13,349										
2100 Support Services - Students			1,700	486										
2200 Support Services - Instructional Staff			3,400	661										
Program 100 Subtotal (lines 36-38)			61,607	14,496										
200 and 300 Special Education														
1000 Instruction			10,676	2,591										
2100 Support Services - Students			0	0										
2200 Support Services - Instructional Staff			0	0										
Program 200 and 300 Subtotal (lines 40-42)			10,676	2,591										
530 Dropout Prevention Programs			0	0										
1000 Instruction			0	0										
Other Programs (Specify)			0	0										
1600 Instruction			0	0										
2100 Support Serv. Students & Instructional Staff			0	0										
Other Programs Subtotal (lines 44 and 46)			0	0										
Total Classroom Site Fund 013 - Other			74,283	17,087			0							
Total Classroom Site Fund (Lines 16, 32, and 49)			480,603	347,048			0							

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

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	(397)
Other Revenues	0
Total Interest Income and Other Revenues	(397)

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	8,043
Other Revenues	0
Total Interest Income and Other Revenues	8,043

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	2,846
Other Revenues	0
Total Interest Income and Other Revenues	2,846

Classroom Site Fund 012 - Expenditures	ACTUAL
Total Expenditures - Accounting Data	91,169
Total Expenditures - Actual	91,170
Difference	(1)

Classroom Site Fund 013 - Expenditures	ACTUAL
Total Expenditures - Accounting Data	93,469
Total Expenditures - Actual	93,470
Difference	(1)

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		Prior Year Actual	% Increase/ Decrease in Actual
							Budget	Actual		
Unrestricted Capital Outlay Override (1)	1.						0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.						95,034	101,090	10,209	890.2%
1000 Instruction		21,068								
2000 Support Services			80,022							
2100, 2200 Students and Instructional Staff	3.	0	23,614				12,855	23,614	15,510	52.3%
2300, 2400, 2500, 2600 Administration	4.	0	66,563		0	0	172,191	66,563	45,047	47.8%
2600 Operation & Maintenance of Plant	5.	0	4,958		0	0	4,958	4,958	2,567	93.1%
2700 Student Transportation	6.	0	44,084			0	31,028	44,084	3,485	1190.8%
3000 Operation of Noninstructional Services	7.	0	4,777			0	1,870	4,777	13,895	-65.6%
4000 Facilities Acquisition and Construction	8.	0	0			11,688	11,688	11,680	73,541	0.1%
5000 Debt Service	9.	0	0	0	0	0	0	0	73,541	-100.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	21,068	224,918	0	0	11,688	329,624	257,674	175,934	46.5%

(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:

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	329,624	257,673	0	0	0	0	20,391	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	11,688	11,688	0	0	0	0	20,391	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	14,159	20,231	0	0	0	0	0	0
673X Vehicles	24,710	38,667	0	0	0	0	0	0
673X Technology-Related Hardware and Software	239,623	166,022	0	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	310,180	236,608	0	0	0	0	20,391	0
Renovation	307,347	6,495	0	0	0	0	20,391	0
New Construction	2,833	11,499	0	0	0	0	0	0
Other	0	218,614	0	0	0	0	0	0
Total (lines 13-15)	310,180	236,608	0	0	0	0	20,391	0

Total amounts reported on lines 2 through 11 above for:

- Funds 610, 630, 695, and 620
- 1. New construction cost per square foot
- 2. Land acquisition costs

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$3,761,169
Buildings and Improvements	\$19,059,855
Furniture, Equipment, Vehicles, and Technology	\$3,181,631
Construction in Progress	\$
Total	\$26,002,655

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	(30,016)		258,283		(7,959)		277,210	252,755	(32,447)	1.
140-150 ESEA Title II - Prof. Development and Technology	(29,361)		61,906		(521)		35,886	35,565	(3,341)	2.
160 ESEA Title IV - 21st Century Schools	(10,026)		117,701		(2,420)		137,346	134,926	(29,671)	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	(11,567)		17,135		0		6,333	5,568	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	0		0		0		0	0	0	8.
230 Johnson-O'Malley	(10,178)		225,256		(7,403)		241,238	228,942	(21,267)	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	0		0		0		0	0	0	14.
374 E-Rate	11,056		62,715		0		68,000	69,309	4,462	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	5,944		27,134		0		45,000	33,078	0	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	0		0		0		0	0	0	17.
Total Federal Project Funds (lines 1-17)	(66,555)		1,323,783		(23,583)		1,388,833	1,315,910	(82,265)	18.

STATE PROJECTS

400 Vocational Education	0		0		0		0	0	0	19.
410 Early Childhood Block Grant	0		0		0		0	0	0	20.
420 Ext. School Yr. - Pupils with Disabilities	0		0		0		0	0	0	21.
425 Adult Basic Education	0		0		0		0	0	0	22.
430 Chemical Abuse Prevention Programs	0		0		0		0	0	0	23.
435 Academic Contests	0		0		0		0	0	0	24.
450 Gifted Education	0		0		0		0	0	0	25.
456 College Credit Exam Incentives	0		2,279		0		2,279	2,279	0	26.
457 Results-based Funding	0		0		0		0	0	0	27.
460 Environmental Special Plate	779		26		0		788	0	805	28.
465-499 Other State Projects	(8,157)		232,874		0		490,000	554,697	(329,580)	29.
Total State Project Funds (lines 19-29)	(7,378)		235,179		0		493,067	556,976	(329,175)	30.
Total Federal and State Projects (lines 18 and 30)	(73,933)		1,558,962		(23,583)		1,881,920	1,872,886	(41,440)	31.

(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		ACTUAL		ACTUAL		
020 Instructional Improvement	110,527		34,381				155,000		42,950		101,958
050 County, City, and Town Grants	11,210		(641)				10,018		6,691		3,878
071 Structured English Immersion (1)	0		0		0	0	0	0	0	0	0
072 Compensatory Instruction (1)	0		0		0	0	0	0	0	0	0
500 School Plant	4,119		26,672		0	0	22,000		14,820		15,971
515 Civic Center	1,159		13,307		0	0	12,000		3,379		11,087
520 Community School	(40,695)		165,725		0	0	180,000		124,940		90
525 Auxiliary Operations	12,374		16,950		0	0	25,000		13,527		15,797
526 Extracurricular Activities Fees Tax Credit	142,988		199,161		0	0	345,000		176,457		165,692
530 Gifts and Donations	11,720		16,967		0	0	30,000		22,068		6,619
535 Career & Tech. Ed. & Voc. Ed. Projects	0		0		0	0	0	0	0	0	0
540 Fingerprint	0		1,177		0	0	2,000		1,177		0
545 School Opening	0		0		0	0	0	0	0	0	0
550 Insurance Proceeds	0		26		0	0	13,664		25,514		0
555 Textbooks	944		486		0	0	1,000		666		764
565 Litigation Recovery	0		0		0	0	0	0	0	0	0
570 Indirect Costs	(115)		(15)		0	0	65,000		61,573		(1)
575 Unemployment Insurance	0		0		0	0	0	0	0	0	0
580 Teacherage	0		0		0	0	0	0	0	0	0
585 Insurance Refund	0		0		0	0	0	0	0	0	0
590 Grants and Gifts to Teachers	5,846		5,769		0	0	14,000		8,757		2,858
595 Advertisement	0		0		0	0	0	0	0	0	0
596 Career Technical Education	0		0		0	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	0		0		0	0	0	0	0	0	0
650 Gifts and Donations—Capital	9,762		120		0	0	10,413		2,658		7,224
660 Condemnation	0		0		0	0	0	0	0	0	0
665 Energy and Water Savings	719		(71)		0	0	70,872		70,148		700
686 Emergency Deficiencies Correction	0		0		0	0	0	0	0	0	0
691 Building Renewal Grant	0		14,435		0	0	225,617		149,447		(135,012)
695 New School Facilities	0		0		0	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	0		0		0	0	0	0	0	0	0
850 Student Activities	(422)		13,375		0	0	0	0	3,920		9,033
Other 855	0		330,190		0	0	342,691		330,190		0
INTERNAL SERVICE FUNDS 950-989											
9 Self Insurance	(1,949)		61,140		0	0	50,000		59,191		0
955 Intergovernmental Agreements	0		0		0	0	0	0	0	0	0
9 OPEB	0		0		0	0	0	0	0	0	0
9	0		0		0	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	11,150	11,291
Dropout Prevention Programs	0	0
Instructional Improvement Programs	143,850	31,659
Total Expenditures (Lines 1-4)	155,000	42,950
Total Expenditures from the Accounting Data		42,950

(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, 2018	\$350,000	1.
2. Bonds issued during FY 2019	0	2.
3. Bonds retired during FY 2019	(170,000)	3.
4. Bonds Outstanding, June 30, 2019	\$180,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$1,051,000	5.
6. Short-term Debt Outstanding, June 30, 2019	\$1,613,000	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates		
a. Primary	\$61,571,758	Tax Rate 4.8001
b. Secondary	\$61,571,758	Tax Rate 0.3188
2. Number of Schools		2
3. Actual Days in Session		144
4. Area of School District (Square Miles)		117

(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)

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$3,652,139
2. Classroom Supplies (Function 1000, Object Code 6600)	\$160,318
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$881,375
4. Support Services—Students (Function 2100)	\$452,307
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,171,691
6. Total Current Expenditures	\$7,317,830
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$1,198,407
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$6,119,423

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)

\$16

G. Cash and Investments held at June 30, 2019

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

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

1. Average salary of all teachers employed in FY 2019	\$50,752
2. Average salary of all teachers employed in FY 2018	\$45,208
3. Increase in average teacher salary from prior year	\$5,544
4. Percentage increase	12.3%

Comments on Average Salary Calculation (Optional):

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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	
	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)	Total
1000 Instruction	1. 2,802,547	689,902	3,024,563	159,514	100,850	2,429			9,754	21,049	6,810,608	
2000 Support Services	2. 260,206	59,657	127,860	4,583	23,207	0			0	0	475,513	
2100 Students	3. 245,550	47,835	30,428	1,290	5,887	1,536			0	0	332,226	
2200 Instructional Staff	4. 184,505	36,788	50,169	2,118	2,851	9,272	0		0	0	285,703	
2300 General Administration	5. 163,781	50,534	246	777	477	343			0	0	216,158	
2400 School Administration	6. 250,395	118,326	17,677	6,058	63,712	13,389		0	0	0	470,402	
2500, 2900 Central Services, Other	7. 298,611	81,123	293,564	338,046	136,205	940			0	0	1,148,489	
2600 Operation and Maintenance of Plant	8. 317,773	75,942	10,828	119,893	378,648	4			0	0	903,088	
2700 Student Transportation	9. 107,922	19,764	0	208,194	3,850	2,792			0	0	342,522	
3000 Operation of Noninstructional Services	10. 0	0	0	3,464	0	0			0	0	3,464	
3100 Food Service Operations	11. 0	0	0	0	0	0			0	0	0	
3200 Enterprise Services Operations	12. 0	0	0	0	0	0			0	0	0	
3300 Community Services Operations	13. 0	0	11,688	0	0	0			0	0	11,688	
3400 Bookstore Operations	14. 0	0	0	0	0	0			0	0	0	
4000 Facilities Acquisition and Construction	15. 4,631,290	1,179,871	3,567,023	843,937	715,387	30,705	0	220,501	39,334	9,754	516,793	
5000 Debt Service								220,501	39,334		1,175,459.5	
Total (lines 1-14)												

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

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)	Property 6700	All Other (excluding 6900)	Total
1. Regular Education (Programs 100, 280, 520, and 550)			3,313
2. Special Education (Programs 200-230, 250, 512, 514, and 515)			0
3. Vocational Education and CTED (Programs 270, 300-399, and 540)			504,817
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)			508,130
5. Co-curricular Activities, Athletics, and Other (Program 600-630)			0
6. Textbooks used for Instruction (Function 1000, Object 6640)			117,114
7. Number of FTE-Certified Teachers			45
8. Number of FTE-Contract Teachers			0

Other Items (Funds 001-799, excluding 575)

1. 6410-6411 Utility Services	37,247
2. 6620-6629 Energy	259,708

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

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

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

1. 6531 Telecommunications	76,248
2. 6650 Supplies-Technology-Related	11,541
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	184,372
4. Subtotal (Lines 1-3)	272,161
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	6,862

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070381000

I certify that the Annual Financial Report of Nadaburg Unified School District, Maricopa County, for fiscal year 2019 was approved by the Governing Board on October 9, 2019, and that the complete Annual Financial Report may be reviewed by contacting Kerre Laabs at the District Office, telephone 623-388-2130, during normal business hours.

Avg. Daily Membership

2018

2019

Attending

747,927

777,121

2019 Tax Rates:

Primary
4.8001

Secondary
0.3188

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				6,395,822	6,512,192	
Special Education				1,167,117	1,056,081	
Pupil Transportation				516,595	503,124	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				47,012	44,453	
Maintenance and Operation Total	(271,800)	7,697,325	(70,200)	8,126,546	8,115,850	(760,525)
Classroom Site Funds	480,603	347,048		890,700	260,413	567,238
Instructional Improvement	110,527	34,381		135,000	42,950	101,958
Unrestricted Capital Outlay	132,911	36,175	0	329,624	257,674	(88,588)
Adjacent Ways	20,104	431	0	20,391	0	20,535
Board Building	0	0	0	0	0	0
Other Capital Funds	719	(71)	70,200	70,872	70,148	700
New School Facilities	0	0		0	0	0
Federal Projects	(66,555)	1,323,783	(23,583)	1,388,853	1,315,910	(82,265)
State Projects	(7,378)	235,179	0	493,067	556,976	(329,175)
County, City, and Town Grants	11,210	(641)	0	10,018	6,691	3,878
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	4,119	26,672	0	22,000	14,820	15,971
Food Service	0	0	0	0	0	0
Civic Center	1,159	13,307	0	12,000	3,379	11,087
Community School	(40,695)	165,725	0	180,000	124,940	90
Auxiliary Operations	12,374	16,950	0	25,000	13,527	15,797
Extracurricular Activities Fees	142,988	199,161	0	345,000	176,457	165,692
Gifts and Donations	21,482	17,087	0	40,413	24,726	13,843
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Ringprint	0	1,177	0	2,000	1,177	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	0	26	25,488	13,664	25,514	0
Textbooks	944	486	0	1,000	666	764
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	(115)	(15)	61,702	65,000	61,573	(1)
Unemployment Insurance	0	0	0	0	0	0
Teacherge	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	5,846	5,769	0	14,000	8,757	2,858
Advertisement	0	0	0	0	0	0
Career Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	187,641	204,676	0	0	190,138	202,179
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	14,435	0	225,617	149,447	(135,012)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	(422)	13,375	0	0	3,920	9,033
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	(1,949)	61,140	0	50,000	59,191	0
OPBH	0	0	0	0	0	0
Other Funds	0	330,190	0	342,691	330,190	0

FOOD SERVICE

BEGINNING FUND BALANCE (1)	
REVENUES	
1500 Investment Income	
1600 Food Service	
Other Local	
4500 Restricted Revenue Rec. from Fed. Gov.	
4900 Revenue for/on Behalf of the District	
TOTAL REVENUE (lines 2-6)	
5000 Other Financing Sources and Fund Transfers-In	
TOTAL AVAILABLE (lines 1, 7, and 8)	

FUND 510	
ACTUAL	
1.	53,780
2.	242
3.	83,845
4.	0
5.	324,014
6.	38,719
7.	446,819
8.	0
9.	500,599

A. Number of operating months							
B. Number of Meals Served							
1. Served at District Locations							
a. Reimbursable Meals Only							
b. Program Adults/Adult Workers							
c. Other							
2. Served at Other Locations		a. Reimbursable Meals Only		b. Program Adults/Adult Workers		c. Other	
a. Reimbursable Meals Only		b. Program Adults/Adult Workers		c. Other			
b. Program Adults/Adult Workers		c. Other					
c. Other							
BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS				
61,414.00	76,775.00	5,077.95	15,154.00				
86.00	3,047.00	477.90	0.00				
0.00	0.00	0.00	0.00				
0.00	0.00	0.00	0.00				
0.00	0.00	0.00	0.00				
0.00	0.00	0.00	0.00				

EXPENDITURES	
6150 Classified Salaries	
6200 Employee Benefits	
6400 Purchased Property Services	
6570 Food Service Management	
6591 Services Purchased from Other AZ Districts	
6610 General Supplies (Nonfood Items)	
6620 Energy	
6631 USDA Commodities (Excluding Freight)	
6632 USDA Commodities (Freight Only)	
6633 Other Food	
6634 Storage Costs for USDA Commodities	
6700 Property (Excluding 6731-39)	
6731-32, 6734-55, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000	
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more	
Other Expenditures	
TOTAL EXPENDITURES (lines 10-24)	
6910 Indirect Costs Transfers-Out	
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)	
TOTAL EXPENDITURES & OTHER USES	
(lines 25-27)	
ENDING FUND BALANCE (line 9 minus line 28) (1)	

C. Meal Prices	
1. Reduced breakfast	0.30
2. Reduced lunch	0.40
3. Reduced snack	0.00
4. Paid breakfast	1.00
5. Paid lunch	2.85
6. Paid snack	0.00

P-6		7-8		9-12		Adult	
0.30	0.30	0.40	0.00	0.00	0.00		
0.40	0.40	0.00	0.00	0.00	0.00		
0.00	0.00	1.00	0.00	0.00	1.10		
1.00	2.85	0.00	0.00	0.00	3.65		
0.00	0.00	0.00	0.00	0.00	0.00		

D. Special Milk Program
 Charge to children per 1/2 pint milk unit _____
 Number of 1/2 pint milk units served to children _____

\$0.00
 0

(1) Includes Food Service Fund revolving account cash balance of _____

	FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001		CAPITAL EXPENDITURES FUND 610	
	BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
10.		107,922	0	0	0	10.
11.		19,764	0	0	0	11.
12.		0	0	0	0	12.
13.		0	0	0	0	13.
14.		0	0	0	0	14.
15.		23,470	2,568	0	0	15.
16.		0	0	0	0	16.
17.		38,719	0	0	0	17.
18.		317	0	0	0	18.
19.		181,412	0	0	0	19.
20.		0	0	0	0	20.
21.		0	0	0	0	21.
22.		0	0	0	3,850	22.
23.		0	0	0	0	23.
24.		426	2,792	0	0	24.
25.	450,000	372,031	5,361	3,850	0	25.
26.		38,119	0	0	0	26.
27.		0	0	0	0	27.
28.		410,150	0	0	0	28.
29.		90,449	0	0	0	29.

E. Detail of Food Service Management Company Expenditures	
Classified Salaries	0
Employee Benefits	0
Supplies and Materials (Nonfood)	0
Food	0
Management Fee	0
Other	0
Total (must equal total of amounts on line 13 above)	0

\$0 at 7/1/18 or _____ at 6/30/19, as applicable.