



### 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  
*Debrae Fowler*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SIGNATURE/DATE  
Debrae Fowler, Board President  
Debrae McKerny, Board Clerk  
Robert Candelaria, Member  
Sandra Kidman, Member  
Ed Franklin, Member  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on  
October 2, 2019 contain(s) the data for the AFR described above.  
Date

\_\_\_\_\_  
Superintendent Signature

*Vindya Weerahandi*  
\_\_\_\_\_  
Business Manager Signature

Dr. Robert Varner  
\_\_\_\_\_  
Superintendent (Typed Name)  
Vindya Weerahandi  
\_\_\_\_\_  
District Contact Employee

Vindya Weerahandi  
\_\_\_\_\_  
Business Manager (Typed Name)  
928-608-4130  
\_\_\_\_\_  
Telephone Number  
vweerahandi@pageud.org  
\_\_\_\_\_  
Email

APPROVED  
10.01.19  
BY THE BOARD  
GOVERNING BOARD

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ 15,091,202
2. Classroom Site Funds (from page 3, line 49)	\$ 911,828
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 13,524

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) 18001920194019801990	
<b>Subtotal (lines 2-19)</b>	

2000 Intermediate

2110 County School Fund	
2130 County Equalization Assistance	
2210 Special County School Reserve Fund	
Other (Specify)	
<b>Subtotal (lines 21-24)</b>	

3000 State

3100 Unrestricted	
3110 State Equalization Assistance	
3120 Additional State Aid	
Other (Specify)	
<b>Subtotal (lines 26-29)</b>	

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)	
<b>Subtotal (lines 31-36)</b>	

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 Finance 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	1,645,757	299,616	244,083	0	190
2	4,863,738	49,630	49,630		119
3	0				3
4	2,438,293	34,779	34,779		4
5	0	0	0		5
6	0	0	0		6
7	0	0	0		7
8	73,569	0	0		8
9	0	0	0		9
10	1,541	0	0		10
11	0	0	0		11
12	0	0	0		12
13	0	0	0		13
14	0	0	0		14
15	0	0	0		15
16	0	0	0		16
17	0	0	0		17
18	34,316	10,483	8,139	0	18
19	113,639	(11)	0	0	19
20	7,516,097	84,891	82,548	0	20
21	0	0	0		21
22	1,891,019	19,101			22
23	0	0	0		23
24	0	0	0		24
25	1,891,019	19,101			25
26	116,565	0	0		26
27	6,161,828	62,241			27
28	369,289	8,281			28
29	0	0			29
30	6,647,682	70,521			30
31	0	0			31
32	0	0			32
33	0	0			33
34	0	0			34
35	0	0			35
36	0	0			36
37	0	0			37
38	16,054,798	174,513	82,548	0	119
39	0	0	0	0	39
40	0	0	0	0	40
41	0	0	0	0	41
42	17,700,555	474,139	326,630	0	309
43	15,091,202	13,524	11,580	0	43
44	0	0	0	0	44
45	15,091,202	13,524	11,580	0	45
46	2,618,897	460,605	315,050	0	309

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$8,047 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 \$9,544 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures of \$0

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		
<b>100 Regular Education</b>									
1000 Instruction	3,640,983	1,038,950	14,970	102,947	1,630	4,985,760	4,799,480	4,555,043	5.4%
2000 Support Services									
2100 Students	274,511	99,707	15,191	9,108	4	306,538	398,521	445,895	-10.6%
2200 Instructional Staff	80,958	31,283	11,556	3,071	833	117,699	127,721	165,098	-22.6%
2300 General Administration	242,996	63,109	70,143	3,440	14,649	468,909	394,337	423,812	-7.0%
2400 School Administration	722,298	204,041	4,847	7,695	3,670	973,063	942,551	797,082	18.3%
2500 Central Services	368,558	239,412	146,009	15,313	33,496	1,300,531	802,788	761,452	5.4%
2600 Operation & Maintenance of Plant	1,118,142	396,150	501,791	1,035,611	0	3,337,655	3,051,694	2,990,857	2.0%
2900 Other	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	22,206	8,760	0	439	0	39,614	31,405	33,870	-7.3%
610 School-Sponsored Curricular Activities	49,791	11,020	7,520	1,306	7,399	63,783	77,036	48,414	59.1%
620 School-Sponsored Athletics	231,405	52,417	30,508	23,486	51,489	390,663	389,305	383,736	1.5%
630 Other Instructional Programs	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	0	0	0	0	0	0	0	0	0.0%
Regular Education Subtotal (lines 1-13)	6,751,848	2,144,849	802,535	1,202,416	113,190	12,241,215	11,014,838	10,605,259	3.9%
<b>200 and 300 Special Education</b>									
1000 Instruction	911,821	249,860	60,261	11,881	0	1,551,532	1,233,823	1,243,726	-0.8%
2000 Support Services									
2100 Students	853,238	257,221	229,620	6,970	1,234	1,572,819	1,348,283	1,442,929	-6.6%
2200 Instructional Staff	89,296	23,018	1,343	134	0	125,316	113,791	115,225	-1.2%
2300 General Administration	0	0	92	0	0	0	92	0	18.0%
2400 School Administration	0	0	0	4	0	300	4	295	-98.6%
2500 Central Services	0	0	0	0	0	300	0	654	-100.0%
2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	1,854,355	530,099	291,316	18,989	1,234	3,250,267	2,695,993	2,802,829	-3.8%
<b>400 Pupil Transportation</b>									
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	705,625	224,160	39,079	309,618	300	1,420,001	1,278,782	954,186	34.0%
<b>530 Dropout Prevention Programs</b>									
1000 Instruction	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>									
550 K-3 Reading Program	77,386	24,203	0	0	0	104,385	101,589	128,556	-21.0%
Total Expenditures (lines 14, 24-26, 29-31)	9,389,214	2,923,311	1,132,930	1,531,023	114,724	17,015,868	15,091,202	14,490,830	4.1%

Classroom Site Fund 011 - Base Salary	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6100, 6400, 6500 (6810, 6890 (1))	Supplies 6600	Interest on Short-Term Debt 6550 (1)	Budget	Total Expenditures		% Increase/Decrease in Actual	Ending Fund Balance
									Actual	Prior Year Actual		
1. CSF Allocation (20%)		267,628						941,672	222,650	312,247	-28.7%	
2. Interest Income and Other Revenues		1,710						22,891	14,232	5,005	184.4%	
3. Total Revenues (lines 1 and 2)		269,338						25,898	97,738	20,669	337.921	
4. 1000 Regular Education			127,511	26,999				941,672	222,650	312,247	-28.7%	
5. 2100 Support Services - Instructional Staff			1,938	488				22,891	14,232	5,005	184.4%	
6. Program 100 Subtotal (lines 4-6)			129,449	27,487				25,898	97,738	20,669	337.921	
7. 200 and 300 Special Education								990,241	330,600		-2.2%	
8. 1000 Instruction			20,069	4,186				147,073	0	63,638	-100.0%	
9. 2100 Support Services - Instructional Staff			1,050	203				7,821	0	10,351	-87.0%	
10. Program 200 and 300 Subtotal (lines 8-10)			21,119	4,389				170,368	1,350	75,981	-98.2%	
11. Other Programs (Specify) _____								0	0	0	0.0%	
12. 1000 Instruction			0	0				0	0	0	0.0%	
13. 2100 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
14. Other Programs Subtotal (lines 12-14)			0	0				0	0	0	0.0%	
15. Total Classroom Site Fund 011 - Base Salary		269,338	150,568	31,816				310,142	182,384	191,529	-4.8%	153,665
16. Classroom Site Fund 012 - Performance Pay												
17. CSF Allocation (40%)		535,255										
18. Interest Income and Other Revenues		8,752										
19. Total Revenues (lines 17 and 18)		544,007										
20. 1000 Regular Education			184,921	37,707				941,672	222,650	312,247	-28.7%	
21. 2100 Support Services - Instructional Staff			11,822	2,410				22,891	14,232	5,005	184.4%	
22. Program 100 Subtotal (lines 20-22)			77,845	13,893				25,898	97,738	20,669	337.921	
23. 200 and 300 Special Education								990,241	330,600		-2.2%	
24. 1000 Instruction			0	0				147,073	0	63,638	-100.0%	
25. 2100 Support Services - Instructional Staff			1,126	224				7,821	0	10,351	-87.0%	
26. Program 200 and 300 Subtotal (lines 24-26)			1,126	224				170,368	1,350	75,981	-98.2%	
27. Other Programs (Specify) _____								0	0	0	0.0%	
28. 1000 Instruction			0	0				0	0	0	0.0%	
29. 2100 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
30. Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
31. Total Classroom Site Fund 012 - Performance Pay		544,007	275,716	56,234				1,160,329	331,950	415,726	-80.2%	559,407
32. Classroom Site Fund 013 - Other												
33. CSF Allocation (40%)		535,255										
34. Interest Income and Other Revenues		1,728										
35. Total Revenues (lines 33 and 34)		537,099										
36. 1000 Regular Education			280,010	66,110				427,555	346,120	451,493	-23.3%	
37. 2100 Support Services - Instructional Staff			3,988	733				61,290	4,741	61,377	-92.3%	
38. Program 100 Subtotal (lines 36-38)			1,500	122				14,217	1,622	13,880	-87.4%	
39. 200 and 300 Special Education								503,362	352,483	525,750	-33.0%	
40. 1000 Instruction			33,074	6,213				75,572	39,287	62,212	-42.0%	
41. 2100 Support Services - Instructional Staff			4,638	546				31,821	5,182	28,664	-81.7%	
42. Program 200 and 300 Subtotal (lines 40-42)			250	20				2,032	0	1,778	-84.5%	
43. 530 Dropout Prevention Programs			37,862	6,779				109,218	44,791	98,172	-54.4%	
44. 1000 Instruction			0	0				0	0	0	0.0%	
45. Other Programs (Specify) _____			0	0				0	0	0	0.0%	
46. 1000 Instruction			0	0				0	0	0	0.0%	
47. 2100, 2200 Support Serv. Students & Instructional Staff			250	20				0	270	1,779	-84.5%	
48. Other Programs Subtotal (lines 45 and 46)			250	20				0	270	1,779	-84.5%	
49. Total Classroom Site Fund 013 - Other		537,099	323,710	73,784				612,880	397,484	625,701	-36.5%	249,471
Total Classroom Site Funds (lines 16, 32, and 49)		534,167	1,350,204	161,834				2,083,951	911,828	1,232,956	-26.0%	962,743

Classroom Site Fund 011 - Base Salary	ACTUAL	
Interest Income		1,710
Other Revenues		0
Total Interest Income and Other Revenues		1,710

Classroom Site Fund 011 - Expenditures	ACTUAL	
Total Expenditures - Accounting Data		182,384
Total Expenditures - Actual		182,384
Difference		0

Classroom Site Fund 012 - Performance Pay	ACTUAL	
Interest Income		8,752
Other Revenues		0
Total Interest Income and Other Revenues		8,752

Classroom Site Fund 012 - Expenditures	ACTUAL	
Total Expenditures - Accounting Data		331,950
Total Expenditures - Actual		331,950
Difference		0

Classroom Site Fund 013 - Other	ACTUAL	
Interest Income		1,728
Other Revenues		0
Total Interest Income and Other Revenues		1,728

Classroom Site Fund 013 - Expenditures	ACTUAL	
Total Expenditures - Accounting Data		397,484
Total Expenditures - Actual		397,484
Difference		0

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		Prior Year Actual	% Increase/ Decrease in Actual
							Budget	Actual		
<b>Unrestricted Capital Outlay Override (1)</b>										
<b>Unrestricted Capital Outlay Fund 610 (2)</b>										
1000 Instruction	0	9,020	0			0	8,000	9,020	0	0.0%
2000 Support Services						0				
2100, 2200 Students and Instructional Staff		0	3,485			0	4,500	3,485	0	
2300, 2400, 2500, 2900 Administration		0	1,019			0	1,100	1,019	0	0.0%
2600 Operation & Maintenance of Plant		0	0			0	0	0	0	0.0%
2700 Student Transportation		0	0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction		0	0			0	253,129	0	0	0.0%
5000 Debt Service						0	0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	<b>0</b>	<b>9,020</b>	<b>4,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266,729</b>	<b>13,524</b>	<b>0</b>	<b>0.0%</b>

(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))

Budget \$0 Actual \$0

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>	<b>266,729</b>	<b>13,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,580</b>	
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	0	0	0	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	292,955	0	
673X Furniture and Equipment	258,729	2,314	0	0	0	0	0	0	
673X Vehicles	0	0	0	0	0	0	0	0	
673X Technology, Related Hardware and Software	0	2,190	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	
<b>Total (lines 2-11)</b>	<b>258,729</b>	<b>4,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,955</b>	<b>0</b>	
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	0		0		0		0		
New Construction	0		0		0		292,955		
Other	258,729		0		0		0		
<b>Total (lines 13-15)</b>	<b>258,729</b>	<b>Must equal line 12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,955</b>	<b>0</b>	<b>0</b>

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	\$70,055
Buildings and Improvements	\$0
Furniture, Equipment, Vehicles, and Technology	\$662,852
Construction in Progress	\$206,269
<b>Total</b>	<b>\$939,176</b>



FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE		REVENUES		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (I)		BUDGET EXPENDITURES		ENDING FUND BALANCE		
	ACTUAL		ACTUAL		ACTUAL		ACTUAL		ACTUAL		
100-130 ESEA Title I - Helping Disadvantaged Children	(333,754)		1,012,824		(46,297)		776,876		680,311		(47,538)
140-150 ESEA Title II - Prof. Development and Technology	(57,570)		113,199		(5,477)		101,235		80,079		(29,977)
160 ESEA Title IV - 21st Century Schools	(28,825)		84,941		(3,593)		60,000		52,523		0
170-180 ESEA Title V - Promote Informed Parent Choice	(31,717)		81,498		(3,403)		43,217		49,780		(3,402)
190 ESEA Title III - Limited English & Immigrant Students	(11,350)		23,605		(819)		5,950		12,254		(818)
200 ESEA Title VII - Indian Education	0		428,759		(22,366)		380,562		406,393		0
210 ESEA Title VI - Flexibility and Accountability	0		0		0		0		0		0
220 IDEA Part B	(139,682)		139,682		(34,552)		691,093		505,147		(539,699)
230 Johnson-O'Malley	(8,549)		161,966		(1,425)		132,901		151,614		378
240 Workforce Investment Act	0		0		0		0		0		0
250 AEA-Adult Education	0		0		0		0		0		0
260-270 Vocational Education - Basic Grants	(1,995)		24,224		(768)		48,662		37,775		(16,314)
280 ESEA Title X - Homeless Education	(1)		0		0		0		0		(1)
290 Medicaid Reimbursement	431,757		185,170		0		120,019		124,611		492,316
374 E-Rate	42,814		144,859		0		61,163		0		187,673
378 & 699 Impact Aid and Federal Impact Aid (Construction)	5,944,899		6,322,241		0		11,615,222		6,257,963		6,009,177
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	101,060		338,830		(18,568)		298,190		591,486		(170,164)
Total Federal Project Funds (lines 1-17)	5,887,087		9,081,798		(137,268)		14,335,090		8,949,936		5,881,681

STATE PROJECTS

400 Vocational Education	0		46,038		0		45,746		46,038		0
410 Early Childhood Block Grant	0		0		0		0		0		0
420 Ext. School Yr. - Pupils with Disabilities	0		0		0		0		0		0
425 Adult Basic Education	0		0		0		0		0		0
430 Chemical Abuse Prevention Programs	0		0		0		0		0		0
435 Academic Contests	0		0		0		0		0		0
450 Gifted Education	0		0		0		0		0		0
456 College Credit Exam Incentives	1,200		1,582		0		0		0		2,782
457 Results-based Funding	0		0		0		0		0		0
460 Environmental Special Plate	0		0		0		0		0		0
465-499 Other State Projects	29,849		332,833		0		4,400		332,500		30,182
Total State Project Funds (lines 19-29)	31,049		380,453		0		50,146		378,538		32,964
Total Federal and State Projects (lines 18 and 30)	5,918,136		9,462,251		(137,268)		14,385,236		9,328,474		5,914,645

(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).

	OTHER FUNDS		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	BEGINNING FUND BALANCE	REVENUES		BUDGET	ACTUAL	
020 Instructional Improvement	163,884	117,700		147,827	116,471	165,113
050 County, City, and Town Grants	0	7,200	0	0	7,200	0
071 Structured English Immersion (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	0	0	0	0	0	0
515 Civic Center	47,265	4,505	5,259	0	0	57,029
520 Community School	14,760	146	0	800	83	14,823
525 Auxiliary Operations	210,644	111,769	0	60,000	12,745	309,668
526 Extracurricular Activities Fees Tax Credit	211,812	209,171	0	176,000	187,368	233,615
530 Gifts and Donations	134,814	34,065	0	32,000	26,835	142,044
535 Career & Tech. Ed. & Voc. Ed. Projects	72,810	45,576	0	21,000	11,514	106,872
540 Fingerprint	46,138	22,358	0	10,000	18,193	50,303
545 School Opening	1,538	332	0	1,100	0	1,870
550 Insurance Proceeds	0	0	0	0	0	0
555 Textbooks	16,257	28,369	0	20,000	3,277	41,349
565 Litigation Recovery	14,006	1,441	0	1,000	89	15,358
570 Indirect Costs	94,445	1,626	0	0	0	96,071
575 Unemployment Insurance	365,450	3,407	161,914	356,000	139,727	391,044
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	6,137	69	0	50	0	6,206
595 Advertisement	1,916	316	0	30	1,237	995
639 Impact Aid Revenue Education	143,490	261,231	0	650,000	455,673	(50,952)
650 Gifts and Donations—Capital	0	0	0	0	0	0
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	0	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	3,689	305,099	0	260,000	206,367	102,421
695 New School Facilities	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	190	0	0	0	0	190
850 Student Activities	161,566	86,068	0	0	98,783	148,851
Other	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>						
9 Self Insurance			0	0		0
955 Intergovernmental Agreements	19,643	216	0	150		19,859
9 OPEB			0	0		0
958 Coconino County Alternative School	751,178	7,913	0	650,000	160,811	598,280

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures	0	
Teacher Compensation Increases	0	
Class Size Reduction	74,735	54,086
Dropout Prevention Programs	73,092	62,385
Instructional Improvement Programs	147,827	116,471
Total Expenditures (lines 1-4)		
Total Expenditures from the Accounting Data		116,471

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

1. Bonds Outstanding, July 1, 2018		1.
2. Bonds issued during FY 2019		2.
3. Bonds retired during FY 2019		3.
4. Bonds Outstanding, June 30, 2019	\$0	4.
5. Short-term Debt Outstanding, July 1, 2018		5.
6. Short-term Debt Outstanding, June 30, 2019		6.

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

1. FY 2019 Assessed Valuations and Tax Rates		
a. Primary	\$136,163,405	Tax Rate 4.3703
b. Secondary	\$126,389,568	Tax Rate 0.0000
2. Number of Schools		
3. Actual Days in Session		
4. Area of School District (Square Miles)		

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

<b>C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)</b>		
1. Destruction or damage	M & O	Unrestricted
2. Excessive/unexpected legal expenses		Capital Outlay
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)	\$12,147,684
2. Classroom Supplies (Function 1000, Object Code 6600)	\$486,682
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$2,339,932
4. Support Services—Students (Function 2100)	\$3,139,054
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$7,038,802
6. Total Current Expenditures	\$25,352,154
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,516,654
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$22,835,500

**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**

\$

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

\$

**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	\$46,486
2. Average salary of all teachers employed in FY 2018	\$42,036
3. Increase in average teacher salary from prior year	\$4,450
4. Percentage increase	10.6%

**Comments on Average Salary Calculation (Optional):**



**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	1	0	0	2	2	0	4	3	3	3	3	2	11	21	52
2. Verbal Reasoning	0	1	0	1	1	2	3	0	0	1	1	1	0	3	13
3. Nonverbal Reasoning	1	1	0	5	12	11	5	11	9	18	18	17	17	12	120
4. Total Duplicated Enrollment (lines 1-3)	2	2	0	8	15	13	12	14	12	22	21	28	36	36	185

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. §15-761)**

	PROGRAM BUDGET	PROGRAM ACTUAL
1. Total All Disability Classifications	2,831,146	2,303,140
2. Gifted Education	2,500	2,995
3. Remedial Education	0	0
4. ELL Incremental Costs	26,690	12,613
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	389,931	377,245
9. Total (lines 1-8)	3,250,267	2,695,993

10. IEP required pupil transportation costs coded within Program 400  10.

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

Actual Expenditures for all Gifted Programs:

	K-8	9-12	Total
	\$ 1,258	\$ 1,737	\$ 2,995

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	6350
2. Federal Audit Expenditures - All Funds	18,000	0

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

Actual Expenditures made in FY 2019 \$  3,843

**F. TUITION**

		Tuition Expenditures			
		Operations	Capital	Debt	Total
<b>Type 03 Districts Only</b>					
1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)					
2. Tuition to Other Arizona Districts for all other students (objects 6561)					0.1
3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)					0.3
4. Tuition to Out-of-State Districts for all other students (objects 6562)					0.4
<b>Non-Type 03 Districts</b>					
5. Tuition to Other Arizona Districts (object 6561)					0.5
6. Tuition to Out-of-State Districts (object 6562)					0.6
<b>All Districts</b>					
7. Tuition to Private Schools (object 6563)					0.7
8. Tuition to Ed Services/CoopSIGAs (object 6564)					0.8
9. Tuition Other (object 6569) (1)					0.9
10. Total (lines 1-9)		0	0	0	0.10

(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		
	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	9,001,519	2,514,868	126,130	346,443	31,316			10,918	0	12,518,791	1.	
2000 Support Services													
2100 Students	2	2,080,169	636,911	325,460	47,984	1,430			48,442	0	3,180,156	2.	
2200 Instructional Staff	3	827,761	229,977	124,731	16,837	853			0	0	1,612,240	3.	
2300 General Administration	4	342,010	93,661	99,374	15,093	5,643	0		0	0	570,505	4.	
2400 School Administration	5	770,613	219,923	12,255	12,129	6,204			0	0	1,027,317	5.	
2500, 2900 Central Services, Other	6	444,707	267,868	172,903	21,898	10,107			51,424	0	1,121,152	6.	
2600 Operation and Maintenance of Plant	7	1,147,270	407,384	776,053	1,044,829	186,768			0	0	3,562,304	7.	
2700 Student Transportation	8	781,754	243,281	69,416	402,376	2,160			0	0	2,127,124	8.	
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9	60,450	23,823	649,662	615,562	24,756			0	0	1,374,253	9.	
3200 Enterprise Operations	10	0	0	0	0	0			0	0	0	10.	
3300 Community Services Operations	11	0	0	0	0	0			0	0	0	11.	
3400 Bookstore Operations	12	22,206	8,760	67,963	73,815	9,025			43,638	0	225,407	12.	
4000 Facilities Acquisition and Construction	13	0	0	146,060	4,147	3,000			0	0	153,207	13.	
5000 Debt Service	14								174,500	0	174,500	14.	
Total (lines 1-14)	15.	15,478,459	4,646,456	2,570,007	2,742,267	1,814,051	0	174,500	154,422	0	27,646,956	15.	

Teacher Salaries (Funds 001-799 excluding 575, Function 1800)

	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)	6,400,183	227,958		
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	815,603	19,021		
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	522,685	15,271		
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	278	153		
5. Curricular Activities, Athletics, and Other (Program 600-630)	146,041			

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	254,889
7. Number of FTE-Certified Teachers	144
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	184,736
2. 6620-6629 Energy	824,936

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

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	0	0	0
4. Total (lines 1-3)	0	0	0

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	3,000
3. 6731-39 Equipment	0
4. Total (lines 1-3)	3,000
5. 6450 Construction	134,480

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

1. 6531 Telecommunications	110,871
2. 6650 Supplies-Technology-Related	208
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	705,097
4. Subtotal (Lines 1-3)	816,176
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	119,684

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>Structured English Immersion Fund 071</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	1. 0							0	0
1500 Investment Income	2. 0								
<b>Total Revenues (lines 1 and 2)</b>	3. 0								
<b>Expenditures</b>									
1000 Instruction	4. 0							0	0.4
2000 Support Services									
2100 Students	5. 0							0	0.5
2200 Instructional Staff	6. 0							0	0.6
2300 General Administration	7. 0							0	0.7
2400 School Administration	8. 0							0	0.8
2500 Central Services	9. 0							0	0.9
2600 Operation & Maintenance of Plant	10. 0							0	0.10
2700 Student Transportation	11. 0							0	0.11
2900 Other	12. 0							0	0.12
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 0							0	0.13
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources	14. 0								0.14
1500 Investment Income	15. 0								0.15
<b>Total Revenues (lines 14 and 15)</b>	16. 0								0.16
<b>Expenditures</b>									
1000 Instruction	17. 0							0	0.17
2000 Support Services									
2100 Students	18. 0							0	0.18
2200 Instructional Staff	19. 0							0	0.19
2300 General Administration	20. 0							0	0.20
2400 School Administration	21. 0							0	0.21
2500 Central Services	22. 0							0	0.22
2600 Operation & Maintenance of Plant	23. 0							0	0.23
2700 Student Transportation	24. 0							0	0.24
2900 Other	25. 0							0	0.25
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0							0	0.26

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

030208000

I certify that the Annual Financial Report of Page Unified School District, Coconino

Avg. Daily Membership

2018

2019

County, for fiscal year 2019 was approved by the Governing Board on October 1st, 2019, and that the complete Annual Financial Report may be reviewed by contacting Vindya Weerahandi at the District Office, telephone 928-608-4357, during normal business hours

Attending

2,573,596

2,558,544

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

President of the Governing Board

2019 Tax Rates:

Primary  
4.3703

Secondary  
0.0000

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				12,241,215	11,014,838	
Special Education				3,250,267	2,695,993	
Pupil Transportation				1,420,001	1,278,782	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				104,385	101,589	
Maintenance and Operation Total	1,643,757	16,054,798	0	17,015,868	15,091,202	2,609,333
Classroom Site Funds	524,167	1,350,404		2,083,951	911,828	962,743
Instructional Improvement	163,884	117,700		147,827	116,471	165,113
Unrestricted Capital Outlay	299,616	174,513	0	266,729	13,524	460,605
Adjacent Ways	244,082	82,548	0	0	11,580	315,050
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0	0	0	0	0
Federal Projects	5,887,087	9,081,798	(137,268)	14,335,090	8,949,936	5,881,681
State Projects	31,049	380,453	0	50,146	378,538	32,964
County, City, and Town Grants	0	7,200	0	0	7,200	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	47,265	4,505	5,259	0	0	57,029
Food Service	388,431	1,447,006	0	1,542,000	1,460,758	374,680
Civic Center	14,760	146	0	800	83	14,823
Community School	210,644	111,769	0	60,000	12,745	309,668
Auxiliary Operations	211,812	209,171	0	176,000	187,368	233,615
Extracurricular Activities Fees	134,814	34,065	0	32,000	26,835	142,044
Gifts and Donations	72,810	45,576	0	21,000	11,514	106,872
Career & Tech. Ed. & Voc. Ed. Projects	46,138	22,358	0	10,000	18,193	50,303
Fingerprint	1,538	332	0	1,100	0	1,870
School Opening	0	0	0	0	0	0
Insurance Proceeds	16,257	28,369	0	20,000	3,277	41,349
Textbooks	14,006	1,441	0	1,000	89	15,358
Litigation Recovery	94,445	1,626	0	0	0	96,071
Indirect Costs	365,450	3,407	161,914	356,000	139,727	391,044
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	6,137	69	0	0	0	0
Advertisements	1,916	316	0	50	0	6,206
Career Technical Education	143,490	261,231	0	650,000	455,673	995
Impact Aid Revenue Bond Building	0	0	0	0	0	(50,952)
Debt Service	190	119	0	0	0	0
Emergency Deficiencies Correction	0	0	0	0	0	309
Building Renewal Grant	3,689	305,099	0	260,000	206,367	102,421
Impact Aid Rev. Bond Debt Service	190	0	0	0	0	190
Student Activities	161,566	86,068	0	0	98,783	148,851
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	19,643	216	0	150	0	19,859
OPFB	0	0	0	0	0	0
Other Funds	751,178	7,913	0	650,000	160,811	598,280