



ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on
October 7, 2020 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Dr. Aspasia Angelou
Superintendent (Typed Name)

Kerre Laabs
District Contact Employee

Business Manager Signature

Kerre Laabs
Business Manager (Typed Name)

623.388.2130
Telephone Number

klaabs@nadaburgsd.org
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 8,420,142
2. Classroom Site Funds (from page 3, line 55)	\$ 336,486
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 265,440

DISTRICT NAME Nadaburg Unified School District

COUNTY Maricopa

CTDS NUMBER 070281000

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) Refund prior year expenditures / liability adjustment	

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)	

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
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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. (805,784)	(97,004)	20,535	0	202,179

2. 2,472,177	122	2		183,756	2.
3. 0					3.
4. 1,125	0	0		65	4.
5. 0	0			0	5.
6. 0	0			0	6.
7. 0	0			0	7.
8. 0	0			0	8.
9. 0	0			0	9.
10. 0	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. (23,654)	(3,951)	396	0	546	18.
19. 1,341	8,094	0	0	0	19.
20. 2,450,989	4,265	398	0	184,367	20.

21. 0	0				21.
22. 483,616	31,332				22.
23. 0	0				23.
24. 0	0				24.
25. 483,616	31,332				25.

26. 33,248	0				26.
27. 5,530,553	304				27.
28. 613,879	0				28.
29. 0	0			0	29.
30. 6,177,680	304			0	30.

31. 0					31.
32. 0					32.
33. 0					33.
34. 0					34.
35. 0					35.
36. 0				0	36.
37. 0				0	37.

38. 9,112,285	35,901	398	0	184,367	38.
39.			2,483,681	0	39.
40. 0	0	0	0	0	40.
41. 0	0	0	0	0	41.
42. 8,306,501	(61,103)	20,933	2,483,681	386,546	42.
43. 8,420,142	265,440	0	495,977	377,256	43.
44. 70,200	0	0	0	0	44.
45. 8,490,342	265,440	0	495,977	377,256	45.
46. (183,841)	(326,543)	6,410,201	1,987,704	9,290	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolvin account cash balance of \$465 at 7/1/19.

(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 \$1,565 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$12,031

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures			Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual	
								Budget	Actual	Prior Year Actual		
100 Regular Education												
1000 Instruction	1.		1,408,082	379,633	2,576,474	24,742	3,325	4,169,908	4,392,256	4,514,042	-2.7%	1.
2000 Support Services												
2100 Students	2.		122,799	29,939	2,243	2,857	0	159,798	157,838	146,593	7.7%	2.
2200 Instructional Staff	3.		98,712	21,348	7,845	831	0	127,462	128,736	109,896	17.1%	3.
2300 General Administration	4.		184,538	39,657	41,001	0	14,562	300,203	279,758	214,430	30.5%	4.
2400 School Administration	5.		199,500	72,203	34,458	1,368	0	319,218	307,529	203,040	51.5%	5.
2500 Central Services	6.		249,131	96,427	3,400	1,222	271	378,354	350,451	372,245	-5.9%	6.
2600 Operation & Maintenance of Plant	7.		326,902	86,379	271,928	279,317	890	1,003,844	965,416	877,665	10.0%	7.
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.		0	0	550	807	5,686	6,581	7,043	5,360	31.4%	9.
610 School-Sponsored Cocurricular Activities	10.		0	0	0	0	0	0	0	0	0.0%	10.
620 School-Sponsored Athletics	11.		0	0	0	0	0	0	0	0	0.0%	11.
630 Other Instructional Programs	12.		0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.		0	0	0	0	0	45,000	0	68,921	-100.0%	13.
Regular Education Subsection Subtotal (lines 1-13)		14.	2,589,664	725,586	2,937,899	311,144	24,734	6,510,368	6,589,027	6,512,192	1.2%	14.
200 and 300 Special Education												
1000 Instruction	15.		422,483	115,033	294,419	0	0	963,418	831,935	745,138	11.6%	15.
2000 Support Services												
2100 Students	16.		153,291	36,481	168,815	0	0	366,447	358,587	293,952	22.0%	16.
2200 Instructional Staff	17.		0	0	1,200	0	0	1,200	1,200	16,991	-92.9%	17.
2300 General Administration	18.		0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.		0	0	0	0	0	0	0	0	0.0%	19.
2500 Central Services	20.		0	0	353	0	0	169	353	0	--	20.
2600 Operation & Maintenance of Plant	21.		0	0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.		0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.		0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)		24.	575,774	151,514	464,787	0	0	1,331,234	1,192,075	1,056,081	12.9%	24.
400 Pupil Transportation		25.	367,690	88,628	14,458	116,943	100	597,873	587,819	503,124	16.8%	25.
510 Desegregation												
(from Districtwide Desegregation Expenditures, page 2, line 44)		26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs												
1000 Instruction	27.		0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.		28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)		29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center												
	30.		0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program												
	31.		45,306	5,915	0	0	0	51,499	51,221	44,453	15.2%	31.
Total Expenditures (lines 14, 24-26, 29-31)		32.	3,578,434	971,643	3,417,144	428,087	24,834	8,490,974	8,420,142	8,115,850	3.7%	32.

DISTRICT NAME			COUNTY					CTDS NUMBER				
Nadaburg Unified School District			Maricopa					070281000				
CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES												
	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	84,422										
Interest Income and Other Revenues	2.	249										
Total Revenues (lines 1 and 2)	3.	84,671										
Expenditures												
100 Regular Education												
1000 Instruction	4.		47,738	11,579				68,459	59,317	59,704	-0.6%	
2100 Support Services - Students	5.		1,400	413				1,798	1,813	1,800	0.7%	
2200 Support Services - Instructional Staff	6.		2,934	610				3,486	3,544	3,345	5.9%	
Program 100 Subtotal (lines 4-6)	7.		52,072	12,602				73,743	64,674	64,849	-0.3%	
200 and 300 Special Education												
1000 Instruction	8.		7,361	2,092				9,256	9,453	10,926	-13.5%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		7,361	2,092				9,256	9,453	10,926	-13.5%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	(2)	--	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
3300 Community Services Operations	15.		0	0					0			
Other Programs Subtotal (lines 12-15)	16.		0	0				0	0	(2)	--	
Total Classroom Site Fund 011 - Base Salary	17.	(39,505)	84,671	59,433	14,694		0	82,999	74,127	75,773	-2.2%	(28,961)
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	168,843										
Interest Income and Other Revenues	19.	8,062										
Total Revenues (lines 18 and 19)	20.	176,905										
Expenditures												
100 Regular Education												
1000 Instruction	21.		96,826	22,288				515,410	119,114	60,292	97.6%	
2100 Support Services - Students	22.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	23.		8,841	860				4,921	9,701	3,583	170.8%	
Program 100 Subtotal (lines 21-23)	24.		105,667	23,148				520,331	128,815	63,875	101.7%	
200 and 300 Special Education												
1000 Instruction	25.		12,540	3,475				18,521	16,015	27,294	-41.3%	
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28.		12,540	3,475				18,521	16,015	27,294	-41.3%	
Other Programs (Specify)												
1000 Instruction	29.		0	1				0	1	1	0.0%	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0					0			
Other Programs Subtotal (lines 29-32)	33.		0	1				0	1	1	0.0%	
Total Classroom Site Fund 012 - Performance Pay	34.	446,087	176,905	118,207	26,624		0	538,852	144,831	91,170	58.9%	478,161
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	168,843										
Interest Income and Other Revenues	36.	3,391										
Total Revenues (lines 35 and 36)	37.	172,234										
Expenditures												
100 Regular Education												
1000 Instruction	38.		85,108	14,059	0	0		391,928	99,167	71,856	38.0%	
2100 Support Services - Students	39.		1,700	501	0	0		2,183	2,201	2,186	0.7%	
2200 Support Services - Instructional Staff	40.		3,562	741	375	0		5,092	4,678	6,161	-24.1%	
2310 Support Services - Governing Board	41.			0	0				0			
Program 100 Subtotal (lines 38-41)	42.		90,370	15,301	375	0		399,203	106,046	80,203	32.2%	
200 and 300 Special Education												
1000 Instruction	43.		8,939	2,541	0	0		11,241	11,480	13,267	-13.5%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46.			0	0				0			
Program 200 and 300 Subtotal (lines 43-46)	47.		8,939	2,541	0	0		11,241	11,480	13,267	-13.5%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) 550												
1000 Instruction	49.		0	1	0	0		0	1	0	--	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	1	0	0		0	1	0	--	
2310 Support Services - Governing Board	51.			0	0				0			
3300 Community Services Operations	52.		0	0	0				0			
Other Programs Subtotal (lines 49 -52)	53.		0	2	0	0		0	2	0	--	
Total Classroom Site Fund 013 - Other	54.	160,498	172,234	99,309	17,844	375	0	410,444	117,528	93,470	25.7%	215,204
Total Classroom Site Funds (lines 17, 34, and 54)	55.	567,080	433,810	276,949	59,162	375	0	1,032,295	336,486	260,413	29.2%	664,404

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES											
Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	26,916	54,815			1	81,756	81,732	101,090	-19.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	20,520			0	20,797	20,520	23,614	-13.1%
2300, 2400, 2500, 2900 Administration	4.	0		82,910		0	0	88,462	82,910	66,563	24.6%
2600 Operation & Maintenance of Plant	5.	0		15,215			0	15,649	15,215	4,958	206.9%
2700 Student Transportation	6.	0		58,406			0	58,206	58,406	44,984	29.8%
3000 Operation of Noninstructional Services	7.	0		6,657			0	6,225	6,657	4,777	39.4%
4000 Facilities Acquisition and Construction	8.	0		0			0	0	0	11,688	-100.0%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	26,916	238,523	0	0	1	271,095	265,440	257,674	3.0%

(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\$0

Actual\$0

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Total Fund Expenditures	1.	271,095	265,439	2,401,000	495,977	0	0	20,400	0	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	0	0	541,000	70,195	0	0	20,400	0	4.
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	79,222	22,087	220,000	0	0	0	0	0	7.
673X Vehicles	8.	50,308	50,508	160,000	243,541	0	0	0	0	8.
673X Technology-Related Hardware and Software	9.	144,648	165,929	1,480,000	59,363	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0	10.
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	274,178	238,524	2,401,000	373,099	0	0	20,400	0	12.
Total amounts reported on lines 2 through 11 above for:										
Renovation	13.	0	0	541,000	70,195			20,400	0	13.
New Construction	14.	0	0	0	0	0	0	0	0	14.
Other	15.	444,735	238,524	1,860,000	302,904	0	0	0	0	15.
Total (lines 13-15)	16.	Must equal line 12	238,524	2,401,000	373,099	0	0	20,400	0	16.

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2020		
Land and Improvements	\$3,863,924	1.
Buildings and Improvements	\$19,251,162	2.
Furniture, Equipment, Vehicles, and Technology	\$3,831,242	3.
Construction in Progress	\$134,705	4.
Total	\$27,081,033	5.

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.	(32,447)	251,160	(208)	247,561	218,447	58	1.
2.	(3,341)	3,341	(998)	32,291	30,377	(31,375)	2.
3.	(29,671)	46,005	0	0	16,335	(1)	3.
4.	0	0	0	0	0	0	4.
5.	0	1,948	0	10,385	1,948	0	5.
6.	0	0	0	0	0	0	6.
7.	0	0	0	0	0	0	7.
8.	(21,267)	214,863	(6,447)	195,387	198,401	(11,252)	8.
9.	0	0	0	0	0	0	9.
10.	0	0	0	0	0	0	10.
11.	0	0	0	0	0	0	11.
12.	0	0	0	0	0	0	12.
13.	0	0	0	0	0	0	13.
14.	(2,799)	80,066	0	70,000	68,831	8,436	14.
15.	0	36	0	45,000	0	36	15.
16.	0	0	0	0	0	0	16.
17.	(1)	448,075	0	835,133	569,974	(121,900)	17.
18.	(89,526)	1,045,494	(7,653)	1,435,757	1,104,313	(155,998)	18.
19.		60,866	0		60,866	0	19.

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	20.
21.	0	0	0	0	0	0	21.
22.	0	0	0	0	0	0	22.
23.	0	0	0	0	0	0	23.
24.	0	0	0	0	0	0	24.
25.	0	0	0	0	0	0	25.
26.	0	2,131	0	2,000	2,131	0	26.
27.	0	0	0	0	0	0	27.
28.	0	0	0	0	0	0	28.
29.	805	0	0	800	0	805	29.
30.	(330,339)	545,721	0	237,630	212,651	2,731	30.
31.	(329,534)	547,852	0	240,430	214,782	3,536	31.
32.	(419,060)	1,593,346	(7,653)	1,676,187	1,319,095	(152,462)	32.

Total Federal and State Projects (lines 18 and 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).

(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.

OTHER FUNDS		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1.	101,958	37,132		155,000	11,137	127,953
050 County, City, and Town Grants	2.	3,863	(47)	0	3,237	3,815	1
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	15,672	19,226	0	32,770	2,252	32,646
515 Civic Center	6.	11,086	6,919	0	22,400	15,021	2,984
520 Community School	7.	90	149,076	0	180,000	149,149	17
525 Auxiliary Operations	8.	15,797	23,502	0	33,000	22,487	16,812
526 Extracurricular Activities Fees Tax Credit	9.	165,692	149,677	0	400,000	223,475	91,894
530 Gifts and Donations	10.	6,619	60,529	0	24,000	50,502	16,646
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	0	370	0	2,000	370	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	0	250	0	15,000	250	0
555 Textbooks	15.	764	25	0	1,000	340	449
565 Litigation Recovery	16.	0	0	0	0	0	0
570 Indirect Costs	17.	(111)	0	51,295	50,000	51,184	0
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	2,858	6,742	0	18,000	5,987	3,613
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	7,224	127	0	7,800	490	6,861
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	700	0	70,200	71,000	70,148	752
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	(135,012)	(2,657)	0	200,000	0	(137,669)
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	9,033	631		0	3,055	6,609
Other _855 Employee Insurance	33.	0	355,201	0	350,000	355,201	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	(1,436)	33,838	0	60,000	29,470	2,932
9__ OPEB	3.	0	0	0	0	0	0
9__	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	155,000	11,137
Total Expenditures (lines 1-4)	155,000	11,137
Total Expenditures from accounting data		11,137

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

☐

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

DISTRICT NAME Nadaburg Unified School District

COUNTY Maricopa

CTDS NUMBER 070281000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$180,000	1.
2. Bonds issued during FY 2020	2,436,000	2.
3. Bonds retired during FY 2020	(180,000)	3.
4. Bonds Outstanding, June 30, 2020	\$2,436,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$1,613,000	5.
6. Short-term Debt Outstanding, June 30, 2020	\$1,096,000	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates		
a. Primary	\$71,362,870	Tax Rate 4.4776
b. Secondary	\$71,362,870	Tax Rate 0.2605
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 2020)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$3,631,923
2. Classroom Supplies (Function 1000, Object Code 6600)	\$147,084
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,169,014
4. Support Services—Students (Function 2100)	\$568,750
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,230,539
6. Total Current Expenditures	\$7,747,310
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$946,597
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$6,800,713

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$24
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G. Cash and Investments held at June 30, 2020	
1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$0

H. Average Teacher Salary (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2020	\$55,107
2. Average salary of all teachers employed in FY 2019	\$50,752
3. Increase in average teacher salary from prior year	\$4,355
4. Percentage increase	8.6%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$45,208
6. Total percentage increase in average teacher salary since FY 2018	21.9%

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

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

	GRADE														
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
1. Quantitative Reasoning	0	1	0	2	2	1	1	0	2	0	0	0	0	9	1
2. Verbal Reasoning	0	0	0	2	0	1	0	0	1	0	0	0	0	4	2
3. Nonverbal Reasoning	0	0	0	1	3	1	0	0	3	0	0	0	0	8	3
4. Total Duplicated Enrollment (lines 1-3)	0	1	0	5	5	3	1	0	6	0	0	0	0	21	4

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	1,309,150	1,167,331	1.
2. Gifted Education	0	1,937	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	22,084	22,807	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	1,331,234	1,192,075	9.
10. IEP required pupil transportation costs coded within Program 400	188,383		10.

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

Actual Expenditures for all Gifted Programs:		
K-8	\$	1,937
9-12	\$	0
Total	\$	1,937

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	25,000	25,000 1.
2. Federal Audit Expenditures - All Funds	6330	3,000	3,000 2.

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

Actual Expenditures made in FY 2020 \$ 0

F. TUITION

Type 03 Districts Only

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)
3. Tuition to Out-of-State Districts
for **high school students only** (objects 6562 & 6565)
4. Tuition to Out-of-State Districts
for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures				
Operations	Capital	Debt	Total	
2,591,022	0	194,061	2,785,083	1.
0	0		0	2.
0	0	0	0	3.
0	0		0	4.
0	0		0	5.
0	0		0	6.
68,179	0		68,179	7.
0	0		0	8.
0	0		0	9.
2,659,201	0	194,061	2,853,262	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

		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)	
Funds 001-799 (excluding 575)												Total	
1000 Instruction	1.	2,784,562	718,337	2,904,029	147,085	122,084	2,223			7,855	0	6,686,175	
2000 Support Services													
2100 Students	2.	279,190	67,334	198,990	10,652	21,088	0			0	0	577,254	
2200 Instructional Staff	3.	223,574	49,114	22,128	2,329	5,900	499			0	0	303,544	
2300 General Administration	4.	215,597	46,120	55,811	6,606	4,647	17,973	0		0	0	346,754	
2400 School Administration	5.	203,813	73,113	34,458	1,904	1,611	0			0	0	314,899	
2500, 2900 Central Services, Other	6.	265,988	99,757	103,430	6,911	78,336	26,936		2	0	0	581,360	
2600 Operation and Maintenance of Plant	7.	328,459	86,698	272,178	292,317	15,215	890			0	0	995,757	
2700 Student Transportation	8.	369,051	88,927	18,060	118,373	301,947	100			0		896,458	
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	124,718	25,330	550	195,268	2,401	5,686			0	0	353,953	
3200 Enterprise Operations	10.	0	0	0	793	0	0			0	0	793	
3300 Community Services Operations	11.										526,358	526,358	
3400 Bookstore Operations	12.	0	0	0	0	0	0			0	0	0	
Total (lines 1-12)	13.	4,794,952	1,254,730	3,609,634	782,238	553,229	54,307	0	2	7,855	526,358	11,583,305	
From Federal Funds	14.	642,928	159,241	70,947	(284,138)	6,468	30,228	0	0	0	158,900	784,574	
From State and Local Sources	15.	4,152,024	1,095,489	3,538,687	1,066,376	546,761	24,079	0	2	7,855	367,458	10,798,731	
4000 Facilities Acquisition and Construction	16.	0	0	134,705	0	0	0			0	0	134,705	
5000 Debt Service	17.							415,503	31,676		0	447,179	

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)	1,954,311	321	0	34,537
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	370,785	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	16,500	0	0	0
Other Items (Funds 001-799, excluding 575)				
6. Textbooks used for Instruction (Function 1000, Object 6640)	87,278			
7. Number of FTE-Certified Teachers	40			
8. Number of FTE-Contract Teachers	0			

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)		
1. 6410-6411 Utility Services	41,130	1.
2. 6620-6629 Energy	239,620	2.

CTED Districts Only (Funds 001-799 excluding 575, All Functions)		
1. 6591 Services Purchased from Other Arizona Districts	0	1.
2. 6870 Pass-through Payments	0	2.
3. 6880 Sub-awards	0	3.

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)			
	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	822	822
2. Program 800	0	0	0
3. Program 900	8,305	517,231	525,536
4. Total (lines 1-3)	8,305	518,053	526,358

Property Detail for Function 4000 (Funds 001-799, excluding 575)		
1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	70,195	5.

Technology (Funds 001-799 excluding 575, All Functions)		
1. 6340 Technical Services	0	1.
2. 6432 Technology-Related Repairs and Maintenance	0	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	77,053	4.
5. 6650 Supplies--Technology-Related	13,140	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	234,865	6.
7. Subtotal (Lines 1-3)	325,058	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	7,354	8.

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070281000

I certify that the Annual Financial Report of Nadaburg Unified School District, Maricopa County, for fiscal year 2020 was approved by the Governing Board on October 6, 2020, and that the complete Annual Financial Report may be reviewed by contacting Kerre Laabs at the District Office, telephone 623.388.2130 during normal business hours.

Avg. Daily Membership

Attending

2020 Tax Rates:

2019

777.121

Primary

4.4776

2020

751.070

Secondary

0.2605

Rev. 8/20 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				6,510,368	6,589,027	
Special Education				1,331,234	1,192,075	
Pupil Transportation				597,873	587,819	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				51,499	51,221	
Maintenance and Operation Total	(805,784)	9,112,285	(70,200)	8,490,974	8,420,142	(183,841)
Classroom Site Funds	567,080	433,810		1,032,295	336,486	664,404
Instructional Improvement	101,958	37,132		155,000	11,137	127,953
Unrestricted Capital Outlay	(97,004)	35,901	0	271,095	265,440	(326,543)
Adjacent Ways	20,535	398	0	20,400	0	20,933
Bond Building	0	0	2,483,681	0	495,977	1,987,704
Other Capital Funds	700	0	70,200	71,000	70,148	752
New School Facilities	0	0		0	0	0
Federal Projects	(89,526)	1,045,494	(7,653)	1,435,757	1,104,313	(155,998)
State Projects	(329,534)	547,852	0	240,430	214,782	3,536
County, City, and Town Grants	3,863	(47)	0	3,237	3,815	1
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	15,672	19,226	0	32,770	2,252	32,646
Food Service	89,640	382,401	(43,642)	430,000	351,364	77,035
Civic Center	11,086	6,919	0	22,400	15,021	2,984
Community School	90	149,076	0	180,000	149,149	17
Auxiliary Operations	15,797	23,502	0	33,000	22,487	16,812
Extracurricular Activities Fees	165,692	149,677	0	400,000	223,475	91,894
Gifts and Donations	13,843	60,656	0	31,800	50,992	23,507
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	370	0	2,000	370	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	0	250	0	15,000	250	0
Textbooks	764	25	0	1,000	340	449
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	(111)	0	51,295	50,000	51,184	0
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	2,858	6,742	0	18,000	5,987	3,613
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	202,179	184,367	0	2,401,000	377,256	9,290
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(135,012)	(2,657)	0	200,000	0	(137,669)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	9,033	631		0	3,055	6,609
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	(1,436)	33,838	0	60,000	29,470	2,932
OPEB	0	0	0	0	0	0
Other Funds	0	355,201	0	350,000	355,201	0

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

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