

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000



### 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

\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_

SIGNATURE/DATE

Bonnie Hudson, President  
\_\_\_\_\_  
Paul Roetto, Clerk  
\_\_\_\_\_  
Dan Blackson, Member  
\_\_\_\_\_  
Bernadette Delacruz, Member  
\_\_\_\_\_  
John Waid, Member  
\_\_\_\_\_  
\_\_\_\_\_

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on  
October 11, 2019 contain(s) the data for the AFR described above.  
Date

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

Dr. Paul Tighe  
Superintendent (Typed Name)

Kirk Waddle  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

Kirk Waddle  
Business Manager (Typed Name)

623-474-5110  
Telephone Number

kirk.waddle@smusd90.org  
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>13,551,066</u>
2. Classroom Site Funds (from page 3, line 49)	\$	<u>874,978</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>746,763</u>

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUES**

**1000 Local**

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) Interest income on tax anticipation notes

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
1.	(1,113,246)	345,175	1,971	489,151	2,825,919
2.	10,744,597	330,185	24		2,535,554
3.					
4.	1,659,276				374,120
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	24,015	4,415	40		35,823
19.	19,128				
20.	12,447,016	334,600	64	0	2,945,497
21.	627				
22.	45,080				
23.					
24.					
25.	45,707	0			
26.	75,815				
27.					
28.	164,273				
29.					
30.	240,088	0			0
31.					
32.					
33.					
34.					
35.					
36.					
37.	0				0
38.	12,732,811	334,600	64	0	2,945,497
39.					
40.	1,712,061				
41.					
42.	13,331,626	679,775	2,035	489,151	5,771,416
43.	13,551,066	746,762	0	480,230	3,034,844
44.	0	0			
45.	13,551,066	746,762	0	480,230	3,034,844
46.	(219,440)	(66,987)	2,035	8,921	2,736,572

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,000 at 7/1/18.
- (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 \$5,000 at 6/30/19.
- (4) Debt Service Fund expenditures include interest expenditures of \$719,343

**MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	3,640,587	1,448,663	92,788	157,920	11,242	6,506,606	5,351,200	4,358,151	22.8%
2000 Support Services										
2100 Students	2.	152,431	50,902	31,630	1,202	400	286,020	236,565	238,342	-0.7%
2200 Instructional Staff	3.	167,356	43,817	40,080	28,168	728	208,950	280,149	182,772	53.3%
2300 General Administration	4.	203,255	55,504	34,032	1,162	175	331,640	294,128	280,175	5.0%
2400 School Administration	5.	549,434	184,623	425	1,965	3,354	628,860	739,801	499,021	48.3%
2500 Central Services	6.	278,749	92,392	91,336	48,095	4,399	668,055	514,971	651,542	-21.0%
2600 Operation & Maintenance of Plant	7.	409,691	190,224	628,701	736,618	9,309	1,687,403	1,974,543	1,833,637	7.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	1,290	4,500	1,290	2,134	-39.6%
610 School-Sponsored Cocurricular Activities	10.	6,466	1,306	0	0	0	13,207	7,772	21,396	-63.7%
620 School-Sponsored Athletics	11.	88,669	28,311	660	22,130	21,176	213,415	160,946	148,297	8.5%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0		0		0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	5,496,638	2,095,742	919,652	997,260	52,073	10,548,656	9,561,365	8,215,467	16.4%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	1,459,498	461,420	450,701	2,472	0	2,273,522	2,374,091	1,594,779	48.9%
2000 Support Services										
2100 Students	16.	268,871	83,370	109,471	0	323	418,071	462,035	383,942	20.3%
2200 Instructional Staff	17.	168,891	50,796	906	104	0	122,232	220,697	203,663	8.4%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.			0			0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	0	0		0		0	0	0	0.0%
2900 Other	22.					0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.					0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	1,897,260	595,586	561,078	2,576	323	2,813,825	3,056,823	2,182,384	40.1%
<b>400 Pupil Transportation</b>	25.	422,260	189,084	88,124	171,955	0	806,350	871,423	736,921	18.3%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.							0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	43,904	17,551				61,455	61,455	51,769	18.7%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	7,860,062	2,897,963	1,568,854	1,171,791	52,396	14,230,286	13,551,066	11,186,541	21.1%

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

Revenues and Expenditure Function Codes	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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)		157,114										
Interest Income and Other Revenues		1,267										
Total Revenues (lines 1 and 2)		158,381										
Expenditures												
100 Regular Education												
1000 Instruction			135,814	30,870				241,007	166,684	130,949	27.3%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			135,814	30,870				241,007	166,684	130,949	27.3%	
200 and 300 Special Education												
1000 Instruction			30,396	7,102				51,159	37,498	28,679	30.8%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)			30,396	7,102				51,159	37,498	28,679	30.8%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	2,093	-100.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	2,093	-100.0%	
Total Classroom Site Fund 011 - Base Salary	104,770	158,381	166,210	37,972			0	292,166	204,182	161,721	26.3%	58,969
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)		314,228										
Interest Income and Other Revenues		4,198										
Total Revenues (lines 17 and 18)		318,426										
Expenditures												
100 Regular Education												
1000 Instruction			223,000	45,045				387,393	268,045	208,232	28.7%	
2100 Support Services - Students			0	0				0	0	599	-100.0%	
2200 Support Services - Instructional Staff			0	0				0	0	79,366	-100.0%	
Program 100 Subtotal (lines 20-22)			223,000	45,045				387,393	268,045	288,197	-7.0%	
200 and 300 Special Education												
1000 Instruction			31,500	6,330				82,913	37,830	15,973	136.8%	
2100 Support Services - Students			0	0				0	0	599	-100.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 24-26)			31,500	6,330				82,913	37,830	16,572	128.3%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	0	0.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	95,517	318,426	254,500	51,375			0	470,306	305,875	304,769	0.4%	108,068
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)		314,228										
Interest Income and Other Revenues		4,198										
Total Revenues (lines 33 and 34)		318,426										
Expenditures												
100 Regular Education												
1000 Instruction			264,627	53,452	0	0		350,553	318,079	331,045	-3.9%	
2100 Support Services - Students			0	0				0	0	1,798	-100.0%	
2200 Support Services - Instructional Staff			0	0				0	0	97,802	-100.0%	
Program 100 Subtotal (lines 36-38)			264,627	53,452	0	0		350,553	318,079	430,645	-26.1%	
200 and 300 Special Education												
1000 Instruction			39,002	7,840				75,261	46,842	29,956	56.4%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	1,798	-100.0%	
Program 200 and 300 Subtotal (lines 40-42)			39,002	7,840	0	0		75,261	46,842	31,754	47.5%	
530 Dropout Prevention Programs												
1000 Instruction			0	0				0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction			0	0				0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	51,026	318,426	303,629	61,292	0	0	0	425,814	364,921	462,399	-21.1%	4,531
Total Classroom Site Funds (lines 16, 32, and 48)	251,313	795,233	724,339	150,639	0	0	0	1,188,286	874,978	928,889	-5.8%	171,568

<b>Classroom Site Fund 011 - Base Salary</b>	<b>ACTUAL</b>
Interest Income	1,267
Other Revenues	0
Total Interest Income and Other Revenues	1,267

<b>Classroom Site Fund 011 - Expenditures</b>	
Total Expenditures - Accounting Data	204,182
Total Expenditures - Actual	204,182
Difference	0

<b>Classroom Site Fund 012 - Performance Pay</b>	<b>ACTUAL</b>
Interest Income	4,198
Other Revenues	0
Total Interest Income and Other Revenues	4,198

<b>Classroom Site Fund 012 - Expenditures</b>	
Total Expenditures - Accounting Data	305,875
Total Expenditures - Actual	305,875
Difference	0

<b>Classroom Site Fund 013 - Other</b>	<b>ACTUAL</b>
Interest Income	4,198
Other Revenues	0
Total Interest Income and Other Revenues	4,198

<b>Classroom Site Fund 013 - Expenditures</b>	
Total Expenditures - Accounting Data	364,925
Total Expenditures - Actual	364,921
Difference	4

(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			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		45,576	235,580			0	200,814	281,156	3,022	9203.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff		0	272,809			0	0	272,809	0	--
2300, 2400, 2500, 2900 Administration			6,283		0	0	0	6,283	0	--
2600 Operation & Maintenance of Plant	0		67,524			0	100,000	67,524	0	--
2700 Student Transportation	0		5,909			0	63,126	5,909	0	--
3000 Operation of Noninstructional Services			73,675			0	0	73,675	0	--
4000 Facilities Acquisition and Construction			0			39,407	408,943	39,407	0	--
5000 Debt Service					0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	45,576	661,780	0	0	39,407	772,883	746,763	3,022	24610.9%

(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	772,883	746,763	561,643	480,228	0	0	0	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	0	34,547	95,643	33,047	0	0	0	0
6710 Land and Improvements	0	0	36,000	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	586,035	367,337	0	120,784	0	0	0	0
673X Vehicles	0	0	430,000	0	0	0	0	0
673X Technology-Related Hardware and Software	186,848	294,443	0	113,770	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)	772,883	696,327	561,643	267,601	0	0	0	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	0	696,327	95,643	267,601			0	0
New Construction	0		0		0		0	0
Other	772,883		466,000		0		0	0
Total (lines 13-15)	772,883	696,327	561,643	267,601	0	0	0	0

Funds 610, 630, 695, and 620

- 1. New construction cost per square foot
- 2. Land acquisition costs

\$ 0  
\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$4,744,493
Buildings and Improvements	\$48,430,705
Furniture, Equipment, Vehicles, and Technology	\$2,747,408
Construction in Progress	\$
Total	\$55,922,606

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

**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.	(77,894)	276,775	(17,508)	383,427	308,178	(126,805)
2.	(30,915)	70,191	(2,842)	65,983	43,656	(7,222)
3.		0	0	8,872	7,717	(7,717)
4.		0	0	0	0	0
5.	(10,981)	18,387	0	26,620	12,378	(4,972)
6.	18	22,499	(18)	0		22,499
7.		0	0	0		0
8.	(249,851)	484,959	(14,394)	306,295	268,058	(47,344)
9.			0	0		0
10.			0	0		0
11.	261	78	(340)	0		(1)
12.	(6,944)	59,688	(881)	32,231	53,366	(1,503)
13.			0	0		0
14.	218,202	241,100	0	450,000	381,837	77,465
15.	133,173	75,878	0	252,000	179,200	29,851
16.			0	0		0
17.	6,677	0	(575)	2,690	0	6,102
18.	(18,254)	1,249,555	(36,558)	1,528,118	1,254,390	(59,647)

**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 19-29)**

19.	3	21,687		21,691	21,690	0
20.		0		0	0	0
21.		0		0	0	0
22.		0		0	0	0
23.		0		0	0	0
24.		0		0	0	0
25.		2,283		2,639	2,257	26
26.				0		0
27.				0		0
28.		0		0	0	0
29.	(3,701)	3,871		0	198	(28)
30.	(3,698)	27,841	0	24,330	24,145	(2)

**Total Federal and State Projects (lines 18 and 30)**

31.	(21,952)	1,277,396	(36,558)	1,552,448	1,278,535	(59,649)
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(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).

	1.	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
<b>OTHER FUNDS</b>								
020 Instructional Improvement	1.	56,459	71,429		100,000	85,438	42,450	1.
050 County, City, and Town Grants	2.	10,904	931	0	0	0	11,835	2.
071 Structured English Immersion (1)	3.	(11,513)	32,087	0	0	21,809	(1,235)	3.
072 Compensatory Instruction (1)	4.		0	0	0	0	0	4.
500 School Plant	5.	2,780	7,900	0	2,765	0	10,680	5.
515 Civic Center	6.	19,291	34,355	0	65,000	38,341	15,305	6.
520 Community School	7.	12,425	19,270	0	13,000	17,913	13,782	7.
525 Auxiliary Operations	8.	168,815	158,083	0	200,000	114,079	212,819	8.
526 Extracurricular Activities Fees Tax Credit	9.	42,369	39,833	0	51,000	30,882	51,320	9.
530 Gifts and Donations	10.	665,394	22,116	0	660,000	7,159	680,351	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	17,408	0	0	18,000	0	17,408	11.
540 Fingerprint	12.		0	0	0	0	0	12.
545 School Opening	13.			0	0	0	0	13.
550 Insurance Proceeds	14.		10,940	0	106,000	15,520	(4,580)	14.
555 Textbooks	15.	1,715	0	0	2,000	0	1,715	15.
565 Litigation Recovery	16.	9,688	0	0	10,000	9,688	0	16.
570 Indirect Costs	17.	162,395	155	35,455	221,000	156,292	41,713	17.
575 Unemployment Insurance	18.			0	0	0	0	18.
580 Teacherage	19.			0	0	0	0	19.
585 Insurance Refund	20.		0	0	21,137	0	0	20.
590 Grants and Gifts to Teachers	21.	15,356	0	0	16,000	0	15,356	21.
595 Advertisement	22.		0	0	0	0	0	22.
596 Career Technical Education	23.	145,794	151,590	0	280,000	211,516	85,868	23.
639 Impact Aid Revenue Bond Building	24.			0	0	0	0	24.
650 Gifts and Donations—Capital	25.	24	0	(24)	0	0	0	25.
660 Condemnation	26.			0	0	0	0	26.
665 Energy and Water Savings	27.		0	0	0	0	0	27.
686 Emergency Deficiencies Correction	28.			0	0	0	0	28.
691 Building Renewal Grant	29.	16,273	92,922	0	28,725	157,833	(48,638)	29.
695 New School Facilities	30.		0		0	0	0	30.
720 Impact Aid Revenue Bond Debt Service	31.			0	0	0	0	31.
850 Student Activities	32.	49,452	82,026			72,219	59,259	32.
Other TANS 645, 745	33.	4,788,871	30,195	1,289,704	4,016,328	6,106,233	2,537	33.
<b>INTERNAL SERVICE FUNDS 950-989</b>								
9 Self Insurance	1.			0	0	0	0	1.
955 Intergovernmental Agreements	2.		10	(10)	0	0	0	2.
9 OPEB	3.			0	0	0	0	3.
9	4.			0	0	0	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	100,000	85,438
Instructional Improvement Programs	0	
Total Expenditures (lines 1-4)	100,000	85,438
Total Expenditures from the Accounting Data		

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

DISTRICT NAME Saddle Mountain Unified School District

COUNTY Maricopa

CTDS NUMBER 070290000

<b>A. Bonds and Short-term Debt</b>			
1. Bonds Outstanding, July 1, 2018		\$15,575,000	1.
2. Bonds issued during FY 2019		0	2.
3. Bonds retired during FY 2019		(2,315,000)	3.
4. Bonds Outstanding, June 30, 2019		\$13,260,000	4.
5. Short-term Debt Outstanding, July 1, 2018		\$0	5.
6. Short-term Debt Outstanding, June 30, 2019		\$0	6.
<b>B. District Assessed Valuation and Other District Information</b>			
1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$742,127,562	Tax Rate	1.3440
b. Secondary	\$742,127,562	Tax Rate	0.4759
2. Number of Schools			4
3. Actual Days in Session			150
4. Area of School District (Square Miles)			550
<b>(Report this WHETHER OR NOT district changed boundaries in FY 2019)</b>			
<b>C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)</b>			
	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.
<b>D. Current Expenditures by Category</b>			
1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)		\$9,179,177	
2. Classroom Supplies (Function 1000, Object Code 6600)		\$438,788	
3. Administration (Functions 2300, 2400, 2500, & 2900)		\$1,656,921	
4. Support Services—Students (Function 2100)		\$834,274	
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)		\$4,921,517	
6. Total Current Expenditures		\$17,030,677	
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)		\$973,769	
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)		\$16,056,908	

<b>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</b>	\$0
<b>F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)</b>	\$0
<b>G. Cash and Investments held at June 30, 2019</b>	
1. Sinking funds	\$0
2. Bond funds	\$0
3. Other funds, except for any employee retirement funds	\$0
<b>H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)</b>	
1. Average salary of all teachers employed in FY 2019	\$46,119
2. Average salary of all teachers employed in FY 2018	\$41,335
3. Increase in average teacher salary from prior year	\$4,784
4. Percentage increase	11.6%

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)]

- 1. Quantitative Reasoning
- 2. Verbal Reasoning
- 3. Nonverbal Reasoning
- 4. Total Duplicated Enrollment (lines 1-3)

	GRADE												TOTAL		
	K	1	2	3	4	5	6	7	8	9	10	11		12	
														19	1.
														10	2.
														11	3.
	2	2	2	1	0	4	3	6	1	6	0	10	3	40	4.

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE**

(A.R.S. § 15-761)

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technological Education (non-CTED)
- 7. Career Education
- 8. Career Technical Education (CTED, 300s range)
- 9. Total (lines 1-8)

PROGRAM	PROGRAM	
200 & 300	200 & 300	
BUDGET	ACTUAL	
2,507,171	2,672,091	1.
0		2.
0		3.
0		4.
0		5.
306,654	384,732	6.
0		7.
0		8.
2,813,825	3,056,823	9.

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

	188374	10.
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**C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)**

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

**D. EXPENDITURES FOR AUDIT SERVICES**

- 1. Nonfederal Audit Expenditures - M&O Fund
- 2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL	
6350	27,000	30,600	1.
6330	3,000	3,400	2.

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

Actual Expenditures made in FY 2019

\$ 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	
				0
				0
				0
				0
				0
				0
				0
				0
0	0	0	0	0

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

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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	6,233,891	2,183,459	619,969	438,860	652,768	11,433				152,721	0	10,293,101
2000 Support Services												
2100 Students	509,269	167,621	143,042	9,664	22,313	2,723				1,955		856,587
2200 Instructional Staff	511,286	137,070	244,460	47,830	405,432	7,623				0	0	1,353,701
2300 General Administration	203,255	55,504	52,180	1,519	2,700	16,026	0			0	0	331,184
2400 School Administration	555,568	186,314	7,330	2,020	6,283	3,639				0		761,154
2500, 2900 Central Services, Other	278,749	92,392	147,269	48,908	10,403	6,985		108		0		584,814
2600 Operation and Maintenance of Plant	409,691	190,224	1,000,797	748,140	129,065	8,427				880		2,487,224
2700 Student Transportation	431,651	191,347	88,622	171,955	57,587	11,665				0		952,827
3000 Operation of Noninstructional Services												
3100 Food Service Operations	42,664	18,370	1,000,038	26,336	85,252	1,290				408		1,174,358
3200 Enterprise Operations												0
3300 Community Services Operations											0	0
3400 Bookstore Operations												0
4000 Facilities Acquisition and Construction	0	0	91,834	0	0	0						91,834
5000 Debt Service								8,421,233	719,344			9,140,577
Total (lines 1-14)	9,176,024	3,222,301	3,395,541	1,495,232	1,371,803	69,811	0	8,421,233	719,452	155,964	0	28,027,361

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)	3,919,045	95,217	0	
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	726,762	1,485	20,431	
3. Vocational Education (Programs 270, 300-399, and 540)	234,436	0	0	
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	54,629			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	65,830	0		

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	129,492
7. Number of FTE-Certified Teachers	
8. Number of FTE-Contract Teachers	

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

1. 6410-6411 Utility Services	27,361
2. 6620-6629 Energy	589,991

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

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

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900		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	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	72,774

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

1. 6531 Telecommunications	104625
2. 6650 Supplies-Technology-Related	135,010
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	512,867
4. Subtotal (Lines 1-3)	752,502
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	197,441