



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

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The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on October 15, 2019 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Dr. Jan Vesely
Superintendent (Typed Name)
Chris Herrmann
District Contact Employee

Business Manager Signature
Chris Herrmann
Business Manager (Typed Name)
480-541-1100
Telephone Number
cherrmann@kyrene.org
Email

Table with 2 columns: Description and Amount. Rows include: 1. Maintenance & Operation (from page 2, line 32) \$ 105,172,233; 2. Classroom Site Funds (from page 3, line 49) \$ 9,155,055; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 6,750,214

**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) 1900

**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 Governmen
- 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) 4300

**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.	13,775,301	5,703,332	606,050	29,507,216	5,201,289
2.	47,287,143	6,689,888	50		19,963,335
3.	0				
4.	1,616,688	194,673	0		581,366
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	309,814	100,129	13,286	0	772,499
19.	575	0	0	0	0
20.	49,214,220	6,984,690	13,336	0	21,317,200
21.	0	0			
22.	4,432,450	250,589			
23.	0	0			
24.	0	0			
25.	4,432,450	250,589			
26.	681,715	0			
27.	43,840,465	0			
28.	8,236,934	0			
29.	0	0			0
30.	52,759,114	0			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				631,327
37.	0				631,327
38.	106,405,784	7,235,279	13,336	0	21,948,527
39.				33,057,894	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	120,181,085	12,938,611	619,386	62,565,110	27,149,816
43.	105,172,233	6,750,214	0	24,306,410	23,811,449
44.	0	0	0	0	0
45.	105,172,233	6,750,214	0	24,306,410	23,811,449
46.	15,008,852	6,188,397	619,386	38,258,700	3,338,367

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,500 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 \$7,500 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures \$8,092,449

**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.	36,931,644	11,491,164	2,034,172	316,287	7,613	61,499,675	50,780,880	47,711,610	6.4%
2000 Support Services										
2100 Students	2.	2,670,856	899,461	33,724	12,983	131	2,966,756	3,617,155	1,815,223	99.3%
2200 Instructional Staff	3.	2,462,031	737,827	85,069	31,428	24,175	3,348,220	3,340,530	2,814,091	18.7%
2300 General Administration	4.	811,298	222,899	179,444	2,971	35,552	1,315,741	1,252,164	1,362,429	-8.1%
2400 School Administration	5.	4,759,195	1,237,597	4,255	27,857	324	6,055,299	6,029,228	5,528,362	9.1%
2500 Central Services	6.	1,775,244	499,434	205,616	46,799	20,272	2,749,967	2,547,365	2,585,118	-1.5%
2600 Operation & Maintenance of Plant	7.	2,594,286	924,363	5,697,219	3,586,358	20,700	13,555,527	12,822,926	12,461,456	2.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	3,150	255	132,000	8,062	0	164,098	143,467	138,090	3.9%
610 School-Sponsored Cocurricular Activities	10.	12,686	2,479	0	0	0	20,206	15,165	12,260	23.7%
620 School-Sponsored Athletics	11.	3,375	658	0	0	0	0	4,033	0	--
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	52,023,765	16,016,137	8,371,499	4,032,745	108,767	91,675,489	80,552,913	74,428,639	8.2%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	9,353,627	3,274,646	613,384	6,111	0	13,536,635	13,247,768	11,244,874	17.8%
2000 Support Services										
2100 Students	16.	3,080,660	845,041	1,065,616	26,468	4,950	5,429,044	5,022,735	4,535,782	10.7%
2200 Instructional Staff	17.	568,886	154,021	11,442	1,009	565	750,613	735,923	548,858	34.1%
2300 General Administration	18.	0	0	306	0	0	40,000	306	21,055	-98.5%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	1,460	0	0	70,837	1,460	2,001	-27.0%
2600 Operation & Maintenance of Plant	21.	0	0	3,140	74	0	13,905	3,214	2,703	18.9%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	13,003,173	4,273,708	1,695,348	33,662	5,515	19,841,034	19,011,406	16,355,273	16.2%
<b>400 Pupil Transportation</b>	25.	2,761,954	1,172,089	106,311	594,839	1,918	5,325,923	4,637,111	4,773,043	-2.8%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	761,647	209,083	0	73	0	1,103,701	970,803	908,317	6.9%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	68,550,539	21,671,017	10,173,158	4,661,319	116,200	117,946,147	105,172,233	96,465,272	9.0%

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 (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%)	1.	1,565,244										1.
Interest Income and Other Revenues	2.	1,595,467										2.
Total Revenues (lines 1 and 2)	3.	3,160,711										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,867,834	366,056				3,250,461	2,233,890	982,495	127.4%	4.
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.		8,598	1,674				10,272	10,272	4,790	114.4%	6.
Program 100 Subtotal (lines 4-6)	7.		1,876,432	367,730				3,260,733	2,244,162	987,285	127.3%	7.
200 and 300 Special Education												
1000 Instruction	8.		264,957	52,047				320,409	317,004	144,516	119.4%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		264,957	52,047				320,409	317,004	144,516	119.4%	11.
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary	16.	2,014,673	3,160,711	2,141,389	419,777		0	3,581,142	2,561,166	1,131,801	126.3%	16.
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	3,130,488										17.
Interest Income and Other Revenues	18.	3,190,950										18.
Total Revenues (lines 17 and 18)	19.	6,321,438										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		2,392,239	464,737				3,692,502	2,856,976	2,653,326	7.7%	20.
2100 Support Services - Students	21.		0	0				0	0	3,052	-100.0%	21.
2200 Support Services - Instructional Staff	22.		52,153	9,858				119,143	62,011	60,240	2.9%	22.
Program 100 Subtotal (lines 20-22)	23.		2,444,392	474,595				3,811,645	2,918,987	2,716,618	7.4%	23.
200 and 300 Special Education												
1000 Instruction	24.		426,117	82,775				605,186	508,892	383,147	32.8%	24.
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	25.
2200 Support Services - Instructional Staff	26.		0	0				0	0	0	0.0%	26.
Program 200 and 300 Subtotal (lines 24-26)	27.		426,117	82,775				605,186	508,892	383,147	32.8%	27.
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	28.
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.		0	0				0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	1,283,898	6,321,438	2,870,509	557,370		0	4,416,831	3,427,879	3,099,765	10.6%	32.
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	3,130,488										33.
Interest Income and Other Revenues	34.	3,190,918										34.
Total Revenues (lines 33 and 34)	35.	6,321,406										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		2,398,281	702,706	295	5,569		6,355,833	3,106,851	3,648,051	-14.8%	36.
2100 Support Services - Students	37.		0	0	0	0		0	0	0	0.0%	37.
2200 Support Services - Instructional Staff	38.		13,024	2,098	31,762	7,186		52,075	54,070	90,159	-40.0%	38.
Program 100 Subtotal (lines 36-38)	39.		2,411,305	704,804	32,057	12,755		6,407,908	3,160,921	3,738,210	-15.4%	39.
200 and 300 Special Education												
1000 Instruction	40.		4,260	829	0	0		5,089	5,089	147,646	-96.6%	40.
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.		0	0	0	0		0	0	0	0.0%	42.
Program 200 and 300 Subtotal (lines 40-42)	43.		4,260	829	0	0		5,089	5,089	147,646	-96.6%	43.
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction	45.		0	0	0	0		0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	3,283,570	6,321,406	2,415,565	705,633	32,057	12,755	6,412,997	3,166,010	3,885,856	-18.5%	48.
Total Classroom Site Funds (lines 16, 32, and 48)	49.	6,582,141	15,803,555	7,427,463	1,682,780	32,057	12,755	14,410,970	9,155,055	8,117,422	12.8%	49.

<b>Classroom Site Fund 011 - Base Salary</b>	ACTUAL
Interest Income	30,223
Other Revenues	1,565,244
Total Interest Income and Other Revenues	1,595,467

<b>Classroom Site Fund 011 - Expenditures</b>	
Total Expenditures - Accounting Data	2,561,166
Total Expenditures - Actual	2,561,166
Difference	0

<b>Classroom Site Fund 012 - Performance Pay</b>	ACTUAL
Interest Income	60,462
Other Revenues	3,130,488
Total Interest Income and Other Revenues	3,190,950

<b>Classroom Site Fund 012 - Expenditures</b>	
Total Expenditures - Accounting Data	3,427,879
Total Expenditures - Actual	3,427,879
Difference	0

<b>Classroom Site Fund 013 - Other</b>	ACTUAL
Interest Income	60,430
Other Revenues	3,130,488
Total Interest Income and Other Revenues	3,190,918

<b>Classroom Site Fund 013 - Expenditures</b>	
Total Expenditures - Accounting Data	3,166,010
Total Expenditures - Actual	3,166,010
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			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	2,968,662	3,330,475	0	0	77,933	11,561,577	6,377,070	5,223,406	22.1%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>											
1000 Instruction	2.	0	2,971,911	1,884,297			39,845	7,178,662	4,896,053	3,523,341	39.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	118,543	497,265			1,207	2,518,992	617,015	828,114	-25.5%
2300, 2400, 2500, 2900 Administration	4.	0		863,535		0	0	2,354,916	863,535	829,846	4.1%
2600 Operation & Maintenance of Plant	5.	0		248,755		0	0	768,600	248,755	83,108	199.3%
2700 Student Transportation	6.	0		68,421		0	0	169,009	68,421	235,529	-71.0%
3000 Operation of Noninstructional Services	7.	0		0		0	0	0	0	18,237	-100.0%
4000 Facilities Acquisition and Construction	8.	0		1,989		54,446	55,613	56,435	946	5865.6%	
5000 Debt Service	9.			0	0	0	0	0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	3,090,454	3,564,262	0	0	95,498	13,045,792	6,750,214	5,519,121	22.3%

(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
<b>Total Fund Expenditures</b>	1.	13,045,792	6,750,214	62,565,111	24,306,410	0	0	615,004	0
6150 Classified Salaries	2.	30,730	0	319,170	183,534	0	0	0	0
6200 Employee Benefits	3.	6,115	9,115	89,820	51,443	0	0	0	0
6450 Construction Services	4.	60,000	54,447	48,640,677	15,366,872	0	0	615,004	0
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	872,747	105,097	12,333,473	1,658,220	0	0	0	0
673X Vehicles	8.	557,806	183,615	516,218	516,218	0	0	0	0
673X Technology-Related Hardware and Software	9.	5,707,039	3,275,550	96,397	5,707,736	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	7,234,437	3,627,824	61,995,755	23,484,023	0	0	615,004	0
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	13.	60,000	54,447	44,681,567	9,320,733			615,004	0
New Construction	14.	0		0	6,046,139	0		0	
Other	15.	7,174,437	3,573,377	17,314,188	8,117,151	0		0	0
Total (lines 13-15)	16.	7,234,437	3,627,824	61,995,755	23,484,023	0	0	615,004	0

**Funds 610, 630, 695, and 620**

1. New construction cost per square foot	\$	235
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$71,107,025
Buildings and Improvements	\$369,723,781
Furniture, Equipment, Vehicles, and Technology	\$30,288,013
Construction in Progress	\$16,395,014
Total	\$487,513,833

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.	(220,388)	1,618,160	(50,474)	1,795,460	1,568,014	(220,716)
2.	(66,657)	311,382	(7,479)	350,839	291,825	(54,579)
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	(12,553)	85,668	(2,300)	86,418	80,176	(9,361)
6.	9,493	200,160	(8,861)	219,555	200,791	1
7.	0	0	0	0	0	0
8.	(233,135)	3,534,541	(109,042)	3,754,263	3,316,788	(124,424)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	2,988,329	851,228	0	2,000,000	1,193,554	2,646,003
15.	0	1,020,816	0	1,450,000	156,514	864,302
16.	0	0	0	0	0	0
17.	(1,308)	13	0	48,000	0	(1,295)
18.	2,463,781	7,621,968	(178,156)	9,704,535	6,807,662	3,099,931

**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.	0	0	0	0	0	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	1,481	0	0	0	0	1,481
25.	0	18,826	0	12,883	18,826	0
26.	0	0	0	0	0	0
27.	1,146,863	1,360,169	0	2,494,811	676,715	1,830,317
28.	0	0	0	0	0	0
29.	21,564	260,652	0	264,218	264,016	18,200
30.	1,169,908	1,639,647	0	2,771,912	959,557	1,849,998

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

31.	3,633,689	9,261,615	(178,156)	12,476,447	7,767,219	4,949,929
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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
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	2,266,210	744,592		830,000	617,227	2,393,575
050 County, City, and Town Grants	2.	6,715	0	0	6,314	420	6,295
071 Structured English Immersion (1)	3.	0	331,402	0	338,107	331,401	1
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	1,062,500	22,034	29,089	50,000	48,043	1,065,580
515 Civic Center	6.	606,976	393,628	0	700,000	261,053	739,551
520 Community School	7.	561,518	11,045,428	0	12,000,000	11,130,083	476,863
525 Auxiliary Operations	8.	471,237	1,728,682	(2,408)	2,000,000	1,754,156	460,247
526 Extracurricular Activities Fees Tax Credit	9.	927,595	924,921	0	1,200,000	923,162	929,354
530 Gifts and Donations	10.	418,660	384,375	2,408	331,086	412,889	391,807
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	9,901	8,073	0	14,415	9,677	8,297
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	177,706	89,979	0	200,000	88,758	178,927
555 Textbooks	15.	72,511	9,489	0	75,000	9,586	72,414
565 Litigation Recovery	16.	99,146	1,620	0	58,591	22,414	78,352
570 Indirect Costs	17.	732,703	14,856	818,746	854,717	376,852	1,189,453
575 Unemployment Insurance	18.	140,204	2,731	0	140,000	10,240	132,695
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.	4,625	1,085	0	7,000	2,099	3,611
595 Advertisement	22.	34,481	10,094	0	34,000	20,747	23,828
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.	22,286	12,836	0	70,000	11,135	23,987
660 Condemnation	26.	2,435	51	0	5,365	0	2,486
665 Energy and Water Savings	27.	9,655	0	0	10,000	0	9,655
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	1,144	21	0	2,000	0	1,165
695 New School Facilities	30.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	198,883	264,811	0	0	235,794	227,900
Other 901 - Warranty	33.	7,083	159	0	500,000	0	7,242
<b>INTERNAL SERVICE FUNDS 950-989</b>							
952 & 970 Self Insurance	1.	8,363,436	14,754,775	0	20,750,000	18,156,530	4,961,681
955 Intergovernmental Agreements	2.	0	241,983	0	241,939	237,951	4,032
9__ OPEB	3.	0	0	0	0	0	0
950 Enterprise	4.	543,900	1,235,459	0	2,760,000	1,155,155	624,204

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	370,000	284,015
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	460,000	333,212
Total Expenditures (lines 1-4)	830,000	617,227
Total Expenditures from the Accounting Data		617,227

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

DISTRICT NAME Kyrene Elementary School District No.28

COUNTY Maricopa

CTDS NUMBER 070428000

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

1. Bonds Outstanding, July 1, 2018	\$172,670,000	1.
2. Bonds issued during FY 2019	29,965,000	2.
3. Bonds retired during FY 2019	(15,715,000)	3.
4. Bonds Outstanding, June 30, 2019	\$186,920,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

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

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$2,179,588,085	Tax Rate	2.0531
b. Secondary	\$2,685,204,793	Tax Rate	1.9132
2. Number of Schools			25
3. Actual Days in Session			180
4. Area of School District (Square Miles)			135

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

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

	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)	\$87,164,877
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,767,422
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$34,932,354
4. Support Services—Students (Function 2100)	\$10,162,873
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$32,599,780
6. Total Current Expenditures	\$168,627,306
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$6,966,894
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$161,660,412

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act \$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) \$31,570

**G. Cash and Investments held at June 30, 2019**

1. Sinking funds	\$
2. Bond funds	\$40,509,319
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	\$51,935
2. Average salary of all teachers employed in FY 2018	\$47,751
3. Increase in average teacher salary from prior year	\$4,184
4. Percentage increase	9%

Comments on Average Salary Calculation (Optional):

The average salary is calculated solely on a teacher's base salary, not including stipends, performance contracts, or other payouts. The definition of a teacher is established in the Classroom Site Fund Performance Plan eligibility requirements. A Kyrene teacher is defined as an individual who is compensated on a teacher's salary schedule, holds a valid teacher certification from Arizona Department of Education, and teaches at least 50% of the time.



**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	15	62	95	126	122	143	116	129	132					940
2. Verbal Reasoning	8	16	36	39	55	91	71	83	80					479
3. Nonverbal Reasoning	8	19	45	48	43	76	58	87	105					489
4. Total Duplicated Enrollment (lines 1-3)	31	97	176	213	220	310	245	299	317	0	0	0	0	1,908

**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	18,512,976	17,699,092
2. Gifted Education	1,173,620	1,168,002
3. Remedial Education	0	0
4. ELL Incremental Costs	154,438	144,312
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 rang	0	0
9. Total (lines 1-8)	19,841,034	19,011,406

10. IEP required pupil transportation costs coded within Program 400

\$ 1,762,621.00

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,256,769
9-12	\$ 0
<b>Total</b>	<b>\$ 1,256,769</b>

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 46,000	45,771
2. Federal Audit Expenditures - All Funds	6330 2,600	1,729

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

Actual Expenditures made in FY 2019 \$ 3,427,879

**F. TUITION**

**Type 03 Districts Only**

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
497,201	0		497,201
0	0		0
0	0		0
497,201	0	0	497,201

(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	58,238,506	17,691,976	3,218,169	3,767,422	6,411,179	12,816				576,136	1,016,096	90,932,300
2000 Support Services												
2100 Students	6,630,583	2,042,188	1,417,457	44,074	23,490	5,081				0	0	10,162,873
2200 Instructional Staff	3,851,090	1,074,494	373,594	273,997	477,410	36,722				1,362	0	6,088,669
2300 General Administration	865,704	238,774	196,233	3,047	0	35,552	0			0	0	1,339,310
2400 School Administration	5,504,415	1,487,879	6,505	48,329	28,930	324				0	0	7,076,382
2500, 2900 Central Services, Other	3,194,455	966,423	742,739	92,481	3,603,127	40,770			0	540	0	8,640,535
2600 Operation and Maintenance of Plant	3,238,888	1,120,587	6,228,355	3,645,552	329,814	21,820				0	106,567	14,691,583
2700 Student Transportation	3,256,087	1,408,848	345,288	604,615	584,639	1,918				0		6,201,395
3000 Operation of Noninstructional Services												
3100 Food Service Operations	0	0	4,775,930	135,213	703,810	515				0	0	5,615,468
3200 Enterprise Operations	189,498	58,045	1	0	0	0				0	0	247,544
3300 Community Services Operations											7,637,451	7,637,451
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
4000 Facilities Acquisition and Construction	163,101	46,996	16,100,136	109,991	49,692	0				0	0	16,469,916
5000 Debt Service								15,715,000	8,092,449		0	23,807,449
Total (lines 1-14)	85,132,327	26,136,210	33,404,407	8,724,721	12,212,091	155,518	0	15,715,000	8,092,449	578,038	8,760,114	198,910,875

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)	40,826,462	102,911	144,124	1,535,080
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	6,034,840	0	70,862	27,308
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	1,106,653	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	8,581	0	845	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	3,156,349
7. Number of FTE-Certified Teachers	998
8. Number of FTE-Contract Teachers	4

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

1. 6410-6411 Utility Services	944,878
2. 6620-6629 Energy	2,917,628

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	20,158	8,739,955	8,760,114
4. Total (lines 1-3)	20,158	8,739,955	8,760,114

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	49,692
4. Total (lines 1-3)	49,692
5. 6450 Construction	15,481,467

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

1. 6531 Telecommunications	577,277
2. 6650 Supplies-Technology-Related	77,704
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	6,590,219
4. Subtotal (Lines 1-3)	7,245,200
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,421,870

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070428000

I certify that the Annual Financial Report of Kyrene Elementary School District, Maricopa County, for fiscal year 2019 was approved by the Governing Board on October 15, 2019, and that the complete Annual Financial Report may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1100, during normal business hours.

Avg. Daily Membership

	<u>2018</u>	<u>2019</u>
Attending	16,090.120	16,082.282
2019 Tax Rates:	<u>Primary</u>	<u>Secondary</u>
	2.0531	1.9132

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				91,675,489	80,552,913	
Special Education				19,841,034	19,011,406	
Pupil Transportation				5,325,923	4,637,111	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,103,701	970,803	
Maintenance and Operation Total	13,775,301	106,405,784	0	117,946,147	105,172,233	15,008,852
Classroom Site Funds	6,582,141	15,803,555		14,410,970	9,155,055	13,230,641
Instructional Improvement	2,266,210	744,592		830,000	617,227	2,393,575
Unrestricted Capital Outlay	5,703,332	7,235,279	0	13,045,792	6,750,214	6,188,397
Adjacent Ways	606,050	13,336	0	615,004	0	619,386
Bond Building	29,507,216	0	33,057,894	62,565,111	24,306,410	38,258,700
Other Capital Funds	12,090	51	0	15,365	0	12,141
New School Facilities	0	0	0	0	0	0
Federal Projects	2,463,781	7,621,968	(178,156)	9,704,535	6,807,662	3,099,931
State Projects	1,169,908	1,639,647	0	2,771,912	959,557	1,849,998
County, City, and Town Grants	6,715	0	0	6,314	420	6,295
Structured English Immersion	0	331,402	0	338,107	331,401	1
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,062,500	22,034	29,089	50,000	48,043	1,065,580
Food Service	1,650,686	5,899,398	(640,589)	6,592,792	5,936,758	972,737
Civic Center	606,976	393,628	0	700,000	261,053	739,551
Community School	561,518	11,045,428	0	12,000,000	11,130,083	476,863
Auxiliary Operations	471,237	1,728,682	(2,408)	2,000,000	1,754,156	443,355
Extracurricular Activities Fees	927,595	924,921	0	1,200,000	923,162	929,354
Gifts and Donations	440,946	397,211	2,408	401,086	424,024	416,541
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	9,901	8,073	0	14,415	9,677	8,297
School Opening	0	0	0	0	0	0
Insurance Proceeds	177,706	89,979	0	200,000	88,758	178,927
Textbooks	72,511	9,489	0	75,000	9,586	72,414
Litigation Recovery	99,146	1,620	0	58,591	22,414	78,352
Indirect Costs	732,703	14,856	818,746	854,717	376,852	1,189,453
Unemployment Insurance	140,204	2,731	0	140,000	10,240	132,695
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	4,625	1,085	0	7,000	2,099	3,611
Advertisement	34,481	10,094	0	34,000	20,747	23,828
Career Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	5,201,289	21,948,527	0	20,150,000	23,811,449	3,338,367
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	1,144	21	0	2,000	0	1,165
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	198,883	264,811			235,794	227,900
Self-Insurance	8,363,436	14,754,775	0	20,750,000	18,156,530	4,961,681
Intergovernmental Agreements	0	241,983	0	241,939	237,951	4,032
OPEB	0	0	0	0	0	0
Other Funds	550,983	1,235,618	0	3,260,000	1,155,155	631,446

**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.	331,402								
1500 Investment Income 2.	0								
Total Revenues (lines 1 and 2) 3.	331,402								
<b>Expenditures</b>									
1000 Instruction 4.		256,330	75,071	0	0	0	0	338,107	331,401
2000 Support Services									
2100 Students 5.		0	0	0	0	0	0	0	0
2200 Instructional Staff 6.		0	0	0	0	0	0	0	0
2300 General Administration 7.		0	0	0	0	0	0	0	0
2400 School Administration 8.		0	0	0	0	0	0	0	0
2500 Central Services 9.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant 10.		0	0	0	0	0	0	0	0
2700 Student Transportation 11.		0	0	0	0	0	0	0	0
2900 Other 12.		0	0	0	0	0	0	0	0
<b>Total (must agree with the AFR page 6, line 3) 13.</b>	331,402	256,330	75,071	0	0	0	0	338,107	331,401
<b>Compensatory Instruction Fund 072</b>									
<b>Revenues</b>									
3200 Restricted Revenue from State Sources 14.	0								
1500 Investment Income 15.	0								
Total Revenues (lines 14 and 15) 16.	0								
<b>Expenditures</b>									
1000 Instruction 17.		0	0	0	0	0	0	0	0
2000 Support Services									
2100 Students 18.		0	0	0	0	0	0	0	0
2200 Instructional Staff 19.		0	0	0	0	0	0	0	0
2300 General Administration 20.		0	0	0	0	0	0	0	0
2400 School Administration 21.		0	0	0	0	0	0	0	0
2500 Central Services 22.		0	0	0	0	0	0	0	0
2600 Operation & Maintenance of Plant 23.		0	0	0	0	0	0	0	0
2700 Student Transportation 24.		0	0	0	0	0	0	0	0
2900 Other 25.		0	0	0	0	0	0	0	0
<b>Total (must agree with the AFR page 6, line 4) 26.</b>	0	0	0	0	0	0	0	0	0