



### ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year **2022**

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The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 12, 2022 contain(s) the data for the AFR described above.  
Date

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

Laura Toenjes  
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

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>106,351,900</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>10,710,947</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>5,018,781</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) GPLET/Refund Prior Year Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows include ACTUAL values for lines 1-17.

Main data table with 5 columns corresponding to the table above. Rows 1-46 contain numerical values for each fund category.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,492 at 7/1/21.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$6,544

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$7,495 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: \$7,990,338

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.	35,034,410	11,136,422	1,435,916	189,653	31,675	57,773,588	47,828,076	46,540,186	2.8%
2000 Support Services										
2100 Students	2.	3,375,680	1,102,063	11,033	13,155	131	4,377,298	4,502,062	5,143,527	-12.5%
2200 Instructional Staff	3.	2,420,693	726,995	39,932	27,284	28,373	3,218,331	3,243,277	3,721,759	-12.9%
2300 General Administration	4.	558,309	159,157	353,862	1,771	27,638	1,137,229	1,100,737	1,332,701	-17.4%
2400 School Administration	5.	5,137,711	1,380,700	2,207	32,709	335	6,466,827	6,553,662	6,604,933	-0.8%
2500 Central Services	6.	1,953,209	552,155	219,849	33,471	7,989	2,813,640	2,766,673	4,428,021	-37.5%
2600 Operation & Maintenance of Plant	7.	2,543,483	879,552	6,254,411	3,718,168	18,934	14,133,075	13,414,548	13,220,077	1.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	149,348	57,561	150,000	18,335	0	161,130	375,244	170,648	119.9%
610 School-Sponsored Cocurricular Activities	10.	17,407	3,424	0	0	0	20,496	20,831	12,530	66.2%
620 School-Sponsored Athletics	11.	81,472	15,091	0	0	0	51,792	96,563	77,975	23.8%
630 Other Instructional Programs	12.	4,000	574	0	0	0	0	4,574	0	--
700, 800, 900 Other Programs	13.	131,221	24,326	0	0	0	16,000	155,547	755,320	-79.4%
Regular Education Subsection Subtotal (lines 1-13)	14.	51,406,943	16,038,020	8,467,210	4,034,546	115,075	90,169,406	80,061,794	82,007,677	-2.4%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	10,351,559	3,617,116	441,268	3,388	0	18,375,383	14,413,331	14,819,184	-2.7%
2000 Support Services										
2100 Students	16.	4,041,589	1,135,008	434,602	56,554	5,950	5,975,705	5,673,703	5,414,904	4.8%
2200 Instructional Staff	17.	634,026	177,453	36,946	4,992	0	879,156	853,417	860,033	-0.8%
2300 General Administration	18.	0	0	12,638	0	0	30,000	12,638	4,518	179.7%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	140	29	406	0	0	750	575	660	-12.9%
2600 Operation & Maintenance of Plant	21.	0	0	2,812	0	0	5,500	2,812	18,442	-84.8%
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.	15,027,314	4,929,606	928,672	64,934	5,950	25,266,494	20,956,476	21,117,741	-0.8%
<b>400 Pupil Transportation</b>	25.	2,448,931	1,003,963	275,944	621,748	1,918	4,542,053	4,352,504	3,600,892	20.9%
<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%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<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.	760,446	220,680	0	0	0	977,152	981,126	1,120,797	-12.5%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	69,643,634	22,192,269	9,671,826	4,721,228	122,943	120,955,105	106,351,900	107,847,107	-1.4%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	12,519,069											
Interest Income and Other Revenues	2.	49,447											
Total Revenues (lines 1 and 2)	3.	12,568,516											
Expenditures													
1000 Instruction	4.		8,600,390	2,016,411	0	688	0	0	16,530,385	10,617,489	8,063,367	31.7%	
2100 Support Services - Students	5.		0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		56,552	11,454	24,293	1,159		0	129,119	93,458	67,824	37.8%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0			
3300 Community Services Operations	9.		0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		8,656,942	2,027,865	24,293	1,847	0	0	16,659,504	10,710,947	8,131,191	31.7%	
Total Classroom Site Fund	13.	4,137,826	12,568,516	8,656,942	2,027,865	24,293	1,847	0	16,659,504	10,710,947	8,131,191	31.7%	5,995,395

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>	0	2,346,728	2,499,078	0	0	4,811	11,545,184	4,850,617	5,983,726	-18.9%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>										
1000 Instruction	0	2,341,424	551,189			0	12,987,705	2,892,613	3,738,767	-22.6%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	126,669	804,595			1,413	3,975,204	932,677	709,585	31.4%
2300, 2400, 2500, 2900 Administration	0		851,713		0	0	1,257,220	851,713	1,102,949	-22.8%
2600 Operation & Maintenance of Plant	0		234,661			0	516,600	234,661	439,108	-46.6%
2700 Student Transportation	0		102,306			0	102,306	102,306	100,621	1.7%
3000 Operation of Noninstructional Services	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	0		0			4,811	260,000	4,811	28,866	-83.3%
5000 Debt Service				0	0		0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	0	2,468,093	2,544,464	0	0	6,224	19,099,035	5,018,781	6,119,896	-18.0%

(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
<b>Total Fund Expenditures</b>	19,099,035	5,018,781	31,299,507	18,613,957	0	0	631,159	0
6150 Classified Salaries	0	0	379,771	0	0	0	0	0
6200 Employee Benefits	0	0	118,400	0	0	0	0	0
6450 Construction Services	260,000	4,811	18,563,276	11,012,788	0	0	631,159	0
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	1,930,946	47,229	1,609,900	1,785,143	0	0	0	0
673X Vehicles	481,200	0	644,000	14,107	0	0	0	0
673X Technology-Related Hardware and Software	5,248,581	2,497,234	9,700,000	5,605,020	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	0	0	0	0	0
<b>Total (lines 2-11)</b>	7,920,727	2,549,274	31,015,347	18,417,058	0	0	631,159	0
<b>Total amounts reported on lines 2 through 11 above for:</b>								
Renovation	7,920,727	4,811	18,563,276	11,012,788			631,159	0
New Construction	0	2,544,463	0	0	0	0	0	0
Other	0	0	12,452,071	7,404,270	0	0	0	0
<b>Total (lines 13-15)</b>	7,920,727	2,549,274	31,015,347	18,417,058	0	0	631,159	0

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, 2022	
Land and Improvements	\$71,772,329
Buildings and Improvements	\$409,472,405
Furniture, Equipment, Vehicles, and Technology	\$28,291,352
Construction in Progress	\$1,919,632
<b>Total</b>	<b>\$511,455,718</b>

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children	1.
140-150 ESEA Title II - Prof. Development and Technology	2.
160 ESEA Title IV - 21st Century Schools	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.
190 ESEA Title III - Limited English & Immigrant Students	5.
200 ESEA Title VII - Indian Education	6.
210 ESEA Title VI - Flexibility and Accountability	7.
220 IDEA Part B	8.
230 Johnson-O'Malley	9.
240 Workforce Investment Act	10.
250 AEA-Adult Education	11.
260-270 Vocational Education - Basic Grants	12.
280 ESEA Title X - Homeless Education	13.
290 Medicaid Reimbursement	14.
374 E-Rate	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.
<b>Total Federal Project Funds (lines 1-17)</b>	18.

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
				BUDGET	ACTUAL	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(109,066)	1,367,459	(36,489)	1,786,205	1,438,578	(216,674)
2.	(38,318)	406,978	(8,574)	467,658	382,304	(22,218)
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	0	76,866	(2,951)	103,281	95,038	(21,123)
6.	(26,063)	230,938	0	208,105	204,875	0
7.	0	0	0	0	0	0
8.	(188,404)	2,734,791	(82,840)	4,539,583	2,698,658	(235,111)
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.	3,059,675	1,278,812	0	2,694,316	1,200,612	3,137,875
15.	465,105	519,137	0	804,424	0	984,242
16.	0	0	0	0	0	0
17.	(1,427,978)	3,716,205	(64,357)	19,620,498	4,694,065	(2,470,195)
18.	1,734,951	10,331,186	(195,211)	30,224,070	10,714,130	1,156,796

Total COVID-19 Federal Relief Funds included in lines above

19.	(1,427,261)	3,601,574	(64,357)		4,579,434	(2,469,478)	19.
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STATE PROJECTS

400 Vocational Education	20.
410 Early Childhood Block Grant	21.
420 Ext. School Yr. - Pupils with Disabilities	22.
425 Adult Basic Education	23.
430 Chemical Abuse Prevention Programs	24.
435 Academic Contests	25.
450 Gifted Education	26.
456 College Credit Exam Incentives	27.
457 Results-based Funding	28.
460 Environmental Special Plate	29.
465-499 Other State Projects	30.
<b>Total State Project Funds (lines 20-30)</b>	31.

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.	1,481	0	0	0	0	1,481	25.
26.	0	0	0	0	0	0	26.
27.	0	0	0	0	0	0	27.
28.	1,441,538	1,347,219	0	2,788,757	591,873	2,196,884	28.
29.	0	0	0	0	0	0	29.
30.	27,099	721,154	0	1,398,466	1,056,152	(307,899)	30.
31.	1,470,118	2,068,373	0	4,187,223	1,648,025	1,890,466	31.

Total Federal and State Projects (lines 18 and 31)

32.	3,205,069	12,399,559	(195,211)	34,411,293	12,362,155	3,047,262	32.
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	36,489
2.	0	8,574
3.	0	0
4.	0	0
5.	0	2,951
6.	0	0
7.	0	0
8.	0	82,840
9.	0	0
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	64,357

19.	0	64,357	19.
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	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0

(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.

		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.	2,921,094	583,725		3,776,108	480,609	3,024,210
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	325,826	0	326,116	325,825	1
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	1,125,450	3,005	185,835	1,269,126	83,450	1,230,840
515 Civic Center	6.	706,340	305,130	0	923,496	461,634	549,836
520 Community School	7.	466,364	8,749,773	0	8,221,567	7,523,414	1,692,723
525 Auxiliary Operations	8.	535,284	600,361	0	1,963,282	470,461	665,184
526 Extracurricular Activities Fees Tax Credit	9.	1,225,595	454,625	0	1,986,912	477,775	1,202,445
530 Gifts and Donations	10.	463,955	187,966	0	822,508	224,055	427,866
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	8,299	9	0	12,000	0	8,308
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	215,502	23,319	0	222,941	45,354	193,467
555 Textbooks	15.	76,897	17,781	0	124,832	3,942	90,736
565 Litigation Recovery	16.	80,371	222	0	79,717	38,500	42,093
570 Indirect Costs	17.	1,848,515	2,244	1,836,211	2,630,173	549,671	3,137,299
575 Unemployment Insurance	18.	34,940	38	0	280,266	640	34,338
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.	3,566	2,405	0	5,427	1,977	3,994
595 Advertisement	22.	16,904	0	0	25,818	3,636	13,268
596 Career Technical Education	23.	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	11,967	47,807	0	71,382	22,493	37,281
660 Condemnation	27.	2,550	3	0	2,533	0	2,553
665 Energy and Water Savings	28.	9,655	0	0	9,655	0	9,655
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	6,440	324	0	6,736	0	6,764
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	226,974	126,367	0	525,811	94,524	258,817
Other	34.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
970/952 Self Insuran	950 1.	6,226,369	16,490,329	0	20,183,506	15,798,117	6,918,581
955 Intergovernmental Agreements	2.	45	244,529	0	258,778	244,501	73
9_OPEB	320 3.	0	0	0	0	0	0
950 Print Services	330 4.	599,780	942,750	0	1,659,607	705,822	836,708

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	3,040,674	291,696
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	735,434	188,913
Total Expenditures (lines 1-4)	3,776,108	480,609
Total Expenditures from accounting data		480,609

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

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	0	0
Total Expenditures from accounting data		0

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
28.	28.
29.	29.
30.	30.
31.	31.
32.	32.
33.	33.
34.	34.
1.	1.
2.	2.
3.	3.
4.	4.

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	583,725
0	0
0	325,826
0	0
0	3,005
0	305,130
1,048,500	7,701,273
0	600,361
0	454,625
0	187,966
0	0
0	9
0	0
0	23,319
0	17,781
0	222
1,836,211	2,244
0	38
0	0
0	0
0	2,405
0	0
0	0
0	0
0	0
0	47,807
0	3
0	0
0	0
0	324
0	0
0	0
0	126,367
0	0

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

1. Bonds Outstanding, July 1, 2021	\$182,955,000	1.
2. Bonds issued during FY 2022	30,105,000	2.
3. Bonds retired during FY 2022	(16,600,000)	3.
4. Bonds Outstanding, June 30, 2022	\$196,460,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

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

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$2,479,779,997	Tax Rate	1.9032
b. Secondary	\$2,479,779,997	Tax Rate	1.7752
2. Number of Schools			26
3. Actual Days in Session			180
4. Area of School District (Square Miles)			135

(Report this WHETHER OR NOT district changed boundaries in FY 2022)

**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)	\$88,042,633
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,976,419
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$30,264,078
4. Support Services—Students (Function 2100)	\$12,782,552
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$35,832,450
6. Total Current Expenditures	\$169,898,132
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$10,909,339
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$158,988,793

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)	\$106,441
---------------------------------------------------------------------------------------------------------------------------	-----------

**G. Cash and Investments held at June 30, 2022**

1. Sinking funds	\$0
2. Bond funds	\$57,279,858
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 2022	\$53,458
2. Average salary of all teachers employed in FY 2021	\$53,884
3. Increase in average teacher salary from prior year	(\$426)
4. Percentage increase	-0.8%

Comments on Average Salary Calculation (Optional):

The definition of a teacher is based on the Classroom Site Fund Performance Plan eligibility requirements, and the average salary is calculated solely on a teacher's base salary, not including stipends, performance contracts, or other payouts.

5. Average salary of all teachers employed in FY 2018	\$47,747
6. Total percentage increase in average teacher salary since FY 2018	12.0%

**I. Other long-term debt**

1. Principal (object 6832)	\$0
2. Interest (object 6842)	\$0
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	N

Check this box if your district has no teachers (transporting districts and some CTEDs).



**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	19	64	92	84	87	97	112	106	128	0	0	0	0	789
2. Verbal Reasoning	5	21	40	29	37	52	46	46	86	0	0	0	0	362
3. Nonverbal Reasoning	10	27	38	44	43	53	49	47	67	0	0	0	0	378
4. Total Duplicated Enrollment (lines 1-3)	34	112	170	157	167	202	207	199	281	0	0	0	0	1,529

**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	23,854,517	19,592,109
2. Gifted Education	1,276,024	1,230,433
3. Remedial Education	0	0
4. ELL Incremental Costs	135,953	133,934
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	25,266,494	20,956,476
10. IEP required pupil transportation costs coded within Program 400	1,212,680	1,203,595

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,230,433
9-12	\$ 0
Total	\$ 1,230,433

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 48,000	46,841
2. Federal Audit Expenditures - All Funds	6330 2,000	1,729

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

Actual Expenditures made in FY 2022 \$ 0

**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
264,042	0		264,042
0	0		0
0	0		0
264,042	0	0	264,042

(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	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	59,719,183	18,368,867	2,670,568	2,949,309	7,042,730	35,093				206,192	0	90,991,942
2000 Support Services												
2100 Students	8,793,438	2,678,629	1,083,762	99,509	26,409	6,281				0	0	12,688,028
2200 Instructional Staff	4,141,505	1,171,515	423,606	240,602	807,053	39,553				0	0	6,823,834
2300 General Administration	617,812	179,045	366,693	6,684	10,892	27,638	0			0	0	1,208,764
2400 School Administration	5,516,485	1,510,728	3,650	38,452	48,827	335				0	0	7,118,477
2500, 2900 Central Services, Other	3,394,131	982,450	793,084	47,087	1,192,583	24,322		0		0	0	6,433,657
2600 Operation and Maintenance of Plant	3,263,900	1,104,771	6,398,945	4,077,896	705,472	18,934				0	68,566	15,638,484
2700 Student Transportation	2,933,641	1,193,906	563,287	636,874	102,306	1,918				0		5,431,932
3000 Operation of Noninstructional Services												
3100 Food Service Operations	0	0	7,664,740	215,353	42,090	16,020				0	0	7,938,203
3200 Enterprise Operations	155,347	58,877	0	0	68,500	0				0	0	282,724
3300 Community Services Operations											6,034,165	6,034,165
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	88,535,442	27,248,788	19,968,335	8,311,766	10,046,862	170,094	0	0	0	206,192	6,102,731	160,590,210
From Federal Funds	6,487,631	1,834,851	9,311,762	814,313	49,795	17,094	0	0	0	960	133,744	18,650,150
From State and Local Sources	82,047,811	25,413,937	10,656,573	7,497,453	9,997,067	153,000	0	0	0	205,232	5,968,987	141,940,060
4000 Facilities Acquisition and Construction	0	0	11,094,993	24,869	42,675	0				0	0	11,162,537
5000 Debt Service								16,600,000	7,990,337		0	24,590,337

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)	43,865,641	103,230	271,637	1,613,878	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	8,102,684	0	51,533	247,441	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,218,367	0	0	0	4.
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	297,922	0	58,321	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,516,289	6.
7. Number of FTE-Certified Teachers	871	7.
8. Number of FTE-Contract Teachers	4	8.

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

1. 6410-6411 Utility Services	903,614	1.
2. 6620-6629 Energy	3,034,070	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.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	0	1.
2. ESEA Title IV - 21st Century Community Learning Centers	0	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	26,117	6,076,615	6,102,732	3.
4. Total (lines 1-3)	26,117	6,076,615	6,102,732	4.

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	42,675	3.
4. Total (lines 1-3)	42,675	4.
5. 6450 Construction	11,037,627	5.

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

1. 6340 Technical Services	399,288	1.
2. 6432 Technology-Related Repairs and Maintenance	176,064	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	391,206	4.
5. 6650 Supplies-Technology-Related	42,192	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	7,301,440	6.
7. Subtotal (Lines 1-6)	8,310,190	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	837,212	8.

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	2,144,390	1.
2. 2220 Library/Media Services	873,042	2.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070428000

I certify that the Annual Financial Report of Kyrene School District, Maricopa County, for fiscal year 2022 was approved by the Governing Board on October 11, 2022, 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	2021	2022
Attending	14,735.823	14,205.537
2022 Tax Rates:	Primary	Secondary
	1.9032	1.7752

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				90,169,406	80,061,794	
Special Education				25,266,494	20,956,476	
Pupil Transportation				4,542,053	4,352,504	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				977,152	981,126	
Maintenance and Operation Total	18,318,430	109,045,415	0	120,955,105	106,351,900	21,011,945
Classroom Site Funds	4,137,826	12,568,516		16,659,504	10,710,947	5,995,395
Instructional Improvement	2,921,094	583,725		3,776,108	480,609	3,024,210
Unrestricted Capital Outlay	5,879,569	7,479,338	0	19,099,035	5,018,781	8,340,126
Adjacent Ways	636,245	5,228	0	631,159	0	641,473
Bond Building	34,259,574	380	33,065,302	31,299,507	18,613,957	48,711,299
Other Capital Funds	12,205	3	0	12,188	0	12,208
New School Facilities	0	0		0	0	0
Federal Projects	1,734,951	10,331,186	(195,211)	30,224,070	10,714,130	1,156,796
State Projects	1,470,118	2,068,373	0	4,187,223	1,648,025	1,890,466
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	325,826	0	326,116	325,825	1
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,125,450	3,005	185,835	1,269,126	83,450	1,230,840
Food Service	498,421	11,570,665	(1,641,000)	10,447,828	7,982,211	2,445,875
Civic Center	706,340	305,130	0	923,496	461,634	549,836
Community School	466,364	8,749,773	0	8,221,567	7,523,414	1,692,723
Auxiliary Operations	535,284	600,361	0	1,963,282	470,461	665,184
Extracurricular Activities Fees	1,225,595	454,625	0	1,986,912	477,775	1,202,445
Gifts and Donations	475,922	235,773	0	893,890	246,548	465,147
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	8,299	9	0	12,000	0	8,308
School Opening	0	0	0	0	0	0
Insurance Proceeds	215,502	23,319	0	222,941	45,354	193,467
Textbooks	76,897	17,781	0	124,832	3,942	90,736
Litigation Recovery	80,371	222	0	79,717	38,500	42,093
Indirect Costs	1,848,515	2,244	1,836,211	2,630,173	549,671	3,137,299
Unemployment Insurance	34,940	38	0	280,266	640	34,338
Teacherae	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	3,566	2,405	0	5,427	1,977	3,994
Advertisement	16,904	0	0	25,818	3,636	13,268
Career Technical Education	0	0	0	0	0	0
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,869,750	23,689,199	0	24,590,338	24,590,337	968,612
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	6,440	324	0	6,736	0	6,764
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	226,974	126,367		525,811	94,524	258,817
Self-Insurance	6,226,369	16,490,329	0	20,183,506	15,798,117	6,918,581
Intergovernmental Agreements	45	244,529	0	258,778	244,501	73
OPEB	0	0	0	0	0	0
Other Funds	599,780	942,750	0	1,659,607	705,822	836,708

**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>English Language Learner Fund 071</b>										
<b>Revenues</b>										
3200 Restricted Revenue from State Sources	1. 325,826								1.	
Investment Income and Other Revenues	2. 0								2.	
Total Revenues (lines 1 and 2)	3. 325,826								3.	
<b>Expenditures</b>										
1000 Instruction	4.	249,347	76,478	0	0	0	0	326,116	325,825	4.
2000 Support Services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 325,826	249,347	76,478	0	0	0	0	326,116	325,825	13.
<b>Compensatory Instruction Fund 072</b>										
<b>Revenues</b>										
3200 Restricted Revenue from State Sources	14. 0									14.
Investment Income and Other Revenues	15. 0									15.
Total Revenues (lines 14 and 15)	16. 0									16.
<b>Expenditures</b>										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support Services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0	0	0	0	0	0	0	0	0	26.