



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 2016

SIGNATURE/DATE SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2016 uploaded to the Arizona Department of Education's Web site on _____ contain(s) the data for the AFR described above. Date

Superintendent Signature Dr. Jan Vasely Superintendent (Typed Name) Jeremy Calles District Contact Employee

Business Manager Signature Jeremy Calles Business Manager (Typed Name) 480-541-1115 Telephone Number jcalles@kyrene.org E-mail

TOTAL EXPENDITURES BY FUND table with 3 rows: 1. Maintenance & Operation (from page 2, line 33) \$ 91,775,924; 2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1) \$ 4,973,760; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 6,072,996

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) Refund Prior Year Expense, Miscellaneous and Cancelled Warrants

Subtotal (lines 2-18)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) Additional Funding Prop 123

Subtotal (lines 25-27)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted 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 29-35)

Total Fund Revenue (lines 19, 24, 28, and 36)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	4,400,930	1,955,156	619,683	3,177,198	1.
2.	41,806,730	7,092,255	177,569	14,859,878	2.
3.					3.
4.	1,692,958	248,917	6,074	512,559	4.
5.	553				5.
6.					6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.	15,005	7,835	3,419	302,557	17.
18.	3,619	3,139		62,219	18.
19.	43,518,865	7,352,146	187,062	15,737,213	19.
20.					20.
21.	4,376,677	0			21.
22.					22.
23.					23.
24.	4,376,677	0			24.
25.	40,838,130	0			25.
26.	7,254,430	121,842			26.
27.	715,462				27.
28.	48,808,022	121,842		0	28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.				778,110	35.
36.	0			778,110	36.
37.	96,703,564	7,473,988	187,062	16,515,323	37.
38.				0	38.
39.	0	0	0		39.
40.					40.
41.	101,104,494	9,429,144	806,745	19,692,521	41.
42.	91,775,924	6,072,996	300,570	17,952,790	42.
43.				0	43.
44.	91,775,924	6,072,996	300,570	17,952,790	44.
45.	9,328,570	3,356,148	506,175	1,739,731	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,500 at 7/1/15.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$7,500 at 6/30/16.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	33,586,173	10,184,147	538,351	250,158	3,445	50,552,490	44,562,274	44,636,782	-0.2%
2000 Support Services										
2100 Students	2.	2,267,413	613,496	6,379	15,274	131	3,029,534	2,902,693	4,569,460	-36.5%
2200 Instructional Staff	3.	2,675,100	766,468	144,741	37,041	682	3,964,423	3,624,032	4,580,464	-20.9%
2300 General Administration	4.	794,725	162,651	152,959	1,240	31,217	1,213,200	1,142,792	874,374	30.7%
2400 School Administration	5.	3,107,515	763,534	162,750	15,992	0	4,002,147	4,049,791	4,478,201	-9.6%
2500 Central Services	6.	1,423,641	417,958	490,110	37,539	5,747	2,372,138	2,374,995	2,709,403	-12.3%
2600 Operation & Maintenance of Plant	7.	2,617,229	894,215	5,508,301	3,471,108	4,380	12,801,670	12,495,233	11,403,594	9.6%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	25,418	50,459		44,500	75,877	121,090	-37.3%
610 School-Sponsored Cocurricular Activities	10.	10,955	1,994				14,334	12,949	12,794	1.2%
620 School-Sponsored Athletics	11.	0	0				0	0	0	0.0%
630 Other Instructional Programs	12.	0	0				0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0				0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	46,482,751	13,804,463	7,029,009	3,878,811	45,602	77,994,436	71,240,636	73,386,162	-2.9%
200 Special Education										
1000 Instruction	15.	6,674,169	2,284,795	466,424	14,900	0	9,506,035	9,440,288	9,166,001	3.0%
2000 Support Services										
2100 Students	16.	3,075,860	859,653	548,789	36,319	0	5,252,328	4,520,621	4,623,743	-2.2%
2200 Instructional Staff	17.	518,252	143,148	12,729	6,569	2,714	707,719	683,412	743,897	-8.1%
2300 General Administration	18.	0	0	43,395			41,662	43,395	41,657	4.2%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.	80	6	125	249	0	1,137	460	16,437	-97.2%
2600 Operation & Maintenance of Plant	21.	0	0	493			1,626	493	465	6.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	10,268,361	3,287,602	1,071,955	58,037	2,714	15,510,507	14,688,669	14,592,200	0.7%
400 Pupil Transportation	25.	2,694,032	1,143,608	161,458	526,383	360	5,691,756	4,525,841	5,478,979	-17.4%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	1,014,393	306,385	0	0		1,477,196	1,320,778	764,267	72.8%
Total Expenditures (lines 14, 24-27, 30-32)	33.	60,459,537	18,542,058	8,262,422	4,463,231	48,676	100,673,895	91,775,924	94,221,608	-2.6%

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 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1,	1,243,471										
Interest Income	2,	6,517										
Total Revenues (lines 1 and 2)	3,	1,249,988										
Expenditures												
100 Regular Education												
1000 Instruction	4,		625,265	119,324				2,084,602	744,589	774,059	-3.8%	
2100 Support Services - Students	5,							15,570	4,948	7,765	-36.3%	
2200 Support Services - Instructional Staff	6,		4,158	790				2,100,172	749,537	781,824	-4.1%	
Program 100 Subtotal (lines 4-6)	7,		629,423	120,114								
200 Special Education												
1000 Instruction	8,		79,444	15,175				256,628	94,619	96,326	-1.8%	
2100 Support Services - Students	9,							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10,		0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11,		79,444	15,175				256,628	94,619	96,326	-1.8%	
Other Programs (Specify)												
1000 Instruction	12,							0	0	0	0.0%	
2100 Support Services - Students	13,							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14,							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15,		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16,	1,112,105	1,249,988	708,867	135,289			2,356,800	844,156	878,150	-3.9%	1,517,937
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17,	2,486,942										
Interest Income	18,	13,035										
Total Revenues (lines 17 and 18)	19,	2,499,977										
Expenditures												
100 Regular Education												
1000 Instruction	20,		1,752,816	340,226				3,447,714	2,093,042	1,670,512	25.3%	
2100 Support Services - Students	21,		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	22,		46,779	9,054				61,075	55,833	3,280	1602.2%	
Program 100 Subtotal (lines 20-22)	23,		1,799,595	349,280				3,508,789	2,148,875	1,673,792	28.4%	
200 Special Education												
1000 Instruction	24,		268,095	52,065				505,956	320,160	241,293	32.7%	
2100 Support Services - Students	25,		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26,		0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27,		268,095	52,065				505,956	320,160	241,293	32.7%	
Other Programs (Specify)												
1000 Instruction	28,							0	0	0	0.0%	
2100 Support Services - Students	29,							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30,							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31,		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32,	1,527,158	2,499,977	2,067,690	401,345			4,014,745	2,469,035	1,915,085	28.9%	1,558,100
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33,	2,486,942										
Interest Income	34,	13,034										
Total Revenues (lines 33 and 34)	35,	2,499,976										
Expenditures												
100 Regular Education												
1000 Instruction	36,		1,141,933	299,600	397	2,610		4,998,421	1,444,540	1,377,664	4.9%	
2100 Support Services - Students	37,		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	38,		68,351	12,673	36,917	1,203		143,992	119,144	42,235	182.1%	
Program 100 Subtotal (lines 36-38)	39,		1,210,284	312,273	37,314	3,813		5,142,413	1,563,684	1,419,899	10.1%	
200 Special Education												
1000 Instruction	40,		81,347	15,538				259,268	96,885	98,619	-1.8%	
2100 Support Services - Students	41,		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	42,		0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43,		81,347	15,538	0	0		259,268	96,885	98,619	-1.8%	
530 Dropout Prevention Programs												
1000 Instruction	44,							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45,							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46,							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47,		0	0		0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48,	2,915,800	2,499,976	1,291,631	327,811	37,314	3,813	5,401,681	1,660,569	1,518,518	9.4%	3,755,207
Total Classroom Site Funds (lines 16, 32, and 48)	49,	5,555,063	6,249,941	4,068,188	864,445	37,314	3,813	11,773,226	4,973,760	4,311,753	15.4%	6,831,244

- (1) For FY 2016, the district received Classroom Site Fund revenue of 0 and expended 0 in Fund 010, object code 6390 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) 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)	1.		681,061	4,363,039			400	7,080,470	5,044,500	7,500,531	-32.7%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		1,232,323	2,268,120			0	6,266,706	3,500,443	5,642,709	-38.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		141,829	1,071,384			0	1,781,158	1,213,213	1,357,245	-10.6%
2300, 2400, 2500, 2900 Administration	4.			986,707			0	968,306	986,707	1,086,554	-9.2%
2600 Operation & Maintenance of Plant	5.			210,815			0	431,257	210,815	73,232	187.9%
2700 Student Transportation	6.			58,673			0	112,858	58,673	270,854	-78.3%
3000 Operation of Noninstructional Services	7.			79,789			0	128,134	79,789	67,362	18.4%
4000 Facilities Acquisition and Construction	8.	0		0			23,356	79,422	23,356	353,196	-93.4%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,374,152	4,675,488	0	0	23,356	9,767,841	6,072,996	8,851,152	-31.4%

(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 \$200,000

Actual \$186,581

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	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	9,767,841	6,072,995	58,070,133	26,210,504	0	0
6150 Classified Salaries	2.	0	0	157,151	158,159	0	0
6200 Employee Benefits	3.	0	0	44,092	44,046	0	0
6450 Construction Services	4.	74,587	9,512	41,923,187	13,743,130	0	0
6710 Land and Improvements	5.	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0
6731 Furniture and Equipment	7.	244,503	266,898	1,984,090	148,739	0	0
6734 Vehicles	8.	405,083	148,048	13,506,673	11,644,496	0	0
6737 Technology-Related Hardware and Software	9.	5,924,340	4,260,541	354,870	29,204	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0
Total (lines 2-11)	12.	6,648,513	4,684,999	57,970,063	25,767,774	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	13.	74,587	9,512	41,943,057	13,743,130		
New Construction	14.	0	0	0	0	0	0
Other	15.	6,573,926	4,675,487	16,027,006	12,024,644	0	0
Total (lines 13-15)	16.	6,648,513	4,684,999	57,970,063	25,767,774	0	0

Funds 610, 630, and 695

1. New construction cost per square foot	\$ <u>0</u>
2. Land acquisition costs	\$ <u>0</u>

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$64,535,542 1.
Buildings and Improvements	\$337,918,900 2.
Furniture, Equipment, Vehicles, and Technology	\$29,210,558 3.
Construction in Progress	\$5,743,406 4.
Total	\$437,408,406 5.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(48,886)	962,644	(37,683)	1,470,817	965,949	(89,874)
2.	0	239,373	(9,358)	306,796	239,373	(9,358)
3.	0		0	0	0	0
4.	0	0	0	0	0	0
5.	359	63,617	(540)	112,191	63,070	366
6.	(5,336)	128,563	(4,635)	131,082	118,592	0
7.	0			0		0
8.	(236,306)	2,572,567	(96,766)	2,874,997	2,474,928	(235,433)
9.	0			0		0
10.	0			0		0
11.	0			0		0
12.	0			0		0
13.	0			0		0
14.	5,097,672	489,035		1,705,300	1,465,518	4,121,189
15.	0	295,452		350,000	295,452	0
16.	0			0		0
17.	(1,295)	17,933	(408)	17,933	17,525	(1,295)
18.	4,806,208	4,769,184	(149,390)	6,969,116	5,640,407	3,785,595

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
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	0			0	0	0
20.	0			0	0	0
21.	0			0	0	0
22.	0			0	0	0
23.	0			0	0	0
24.	1,475	6		0	0	1,481
25.	0	0		0	0	0
26.	0			0	0	0
27.	42,843	575,350		677,894	618,232	(39)
28.	44,318	575,356		677,894	618,232	1,442

Total Federal and State Projects (lines 18 and 28)

29.	4,850,526	5,344,540	(149,390)	7,647,010	6,258,639	3,787,037
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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 (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

	1.	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	2,120,589	707,897		725,000	674,046	2,154,440	1.
050 County, City, and Town Grants	2.	27,848	10,104		22,748	8,919	29,033	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant (Lease over 1 year)	5.	402,883	69,266		400,000	1,953	470,196	5.
505 School Plant (Lease 1 year or less)	6.				0		0	6.
506 School Plant (Sale)	7.	4,550,264	43,067		4,100,000	115,512	4,477,819	7.
515 Civic Center	8.	1,075,711	462,064		1,100,000	672,972	864,803	8.
520 Community School	9.	6,130,189	8,548,556	0	12,973,070	10,169,247	4,509,498	9.
525 Auxiliary Operations	10.	209,082	1,742,394	0	1,727,000	1,715,830	235,646	10.
526 Extracurricular Activities Fees Tax Credit	11.	824,966	1,043,145		1,000,000	974,725	893,386	11.
530 Gifts and Donations	12.	469,973	312,163	0	445,000	344,973	437,163	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0	0	0	5,000	0	0	13.
540 Fingerprint	14.	21	8,498		11,500	7,565	954	14.
545 School Opening	15.				0		0	15.
550 Insurance Proceeds	16.	228,271	38,740		350,000	60,948	206,063	16.
555 Textbooks	17.	66,626	11,311		60,000	7,070	70,867	17.
565 Litigation Recovery	18.	93,645	495		100,000	0	94,140	18.
570 Indirect Costs	19.	909,775	3,344	271,007	750,000	522,352	661,774	19.
575 Unemployment Insurance	20.	172,662	831		175,000	11,832	161,661	20.
580 Teacherage	21.				0		0	21.
585 Insurance Refund	22.				0		0	22.
590 Grants and Gifts to Teachers	23.	4,652	22		5,000	420	4,254	23.
595 Advertisement	24.	5,318	20,870		50,000	2,231	23,957	24.
596 Joint Technical Education	25.				0		0	25.
620 Adjacent Ways	26.	619,683	187,062	0	800,000	300,570	506,175	26.
630 Bond Building	27.	58,070,133	100		58,070,133	26,210,504	31,859,729	27.
639 Impact Aid Revenue Bond Building	28.				0		0	28.
640 School Plant-Special Construction	29.				0		0	29.
650 Gifts and Donations—Capital	30.	42,588	49,746	0	129,688	57,700	34,634	30.
660 Condemnation	31.	2,386	12		2,365	0	2,398	31.
665 Energy and Water Savings	32.	9,552	48		0		9,600	32.
686 Emergency Deficiencies Correction	33.				0		0	33.
691 Building Renewal Grant	34.	0	0		0	0	0	34.
695 New School Facilities	35.				0		0	35.
700 Debt Service	36.	3,177,198	16,515,323		18,370,000	17,952,790	1,739,731	36.
720 Impact Aid Revenue Bond Debt Service	37.				0		0	37.
850 Student Activities	38.	211,291	321,297			328,165	204,423	38.
Other 901 Enterprise Fund	39.	8,267	448		501,013	0	8,715	39.
INTERNAL SERVICE FUNDS 950-989								
952/970 Self Insurance	1.	16,334,126	13,643,045		14,100,000	15,292,536	14,684,635	1.
955 Intergovernmental Agreements	2.	0	222,619		230,751	222,619	0	2.
9__ OPEB	3.				0		0	3.
950/957 Internal Services Fund	4.	402,288	1,318,610		1,560,840	1,240,015	480,883	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	275,000	245,778	1.
Class Size Reduction	0		2.
Dropout Prevention Programs	0		3.
Instructional Improvement Programs	450,000	428,268	4.
Total Expenditures (lines 1-4)	725,000	674,046	5.

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2015	\$176,750,000	1.
2. Bonds issued during FY 2016 (Object 5110)	0	2.
3. Bonds retired during FY 2016 (Object 6831)	9,525,000	3.
4. Bonds Outstanding, June 30, 2016	\$167,225,000	4.
5. Short-term Debt Outstanding, July 1, 2015	\$0	5.
6. Short-term Debt Outstanding, June 30, 2016	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2016 Assessed Valuations and Tax Rates			
a. Primary	\$1,782,453,770	Tax Rate	2.1409
b. Secondary	\$2,078,252,514	Tax Rate	1.8654
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 2016)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$65,061,711
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,928,090
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$9,141,382
4. Support Services—Students (Function 2100)	\$8,438,532
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$28,891,675
6. Total Current Expenditures	\$113,461,390

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)	\$38,689
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ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Funds 020-799	Programs 100-600										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	1. 3,007,668	826,708	1,499,670	1,675,268	2,434,335	19,931				600,395	1,435	10,065,410
2000 Support Services												
2100 Students	2. 1,729,082	632,770	604,397	10,098	4,504	0				0	0	2,980,851
2200 Instructional Staff	3. 1,188,074	371,293	197,055	203,986	1,073,277	5,189				0	14,100	3,052,974
2300 General Administration	4. 154,027	57,458	4,500	441	0	0					0	216,426
2400 School Administration	5. 782,753	274,048	19,558	8,127	128,136	2,340						1,214,962
2500, 2900 Central Services, Other	6. 1,216,386	360,009	134,786	7,728	891,646	68,780					50,885	2,730,220
2600 Operation and Maintenance of Plant	7. 212,398	60,034	166,950	33,735	252,164						562,996	1,288,277
2700 Student Transportation	8. 423,331	210,842	239,235	5,272	11,735,182							12,613,862
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9. 0	0	4,465,977	135,227	82,860	2,584						4,686,648
3200 Enterprise Operations	10.		0	393								393
3300 Community Services Operations	11.										5,552,877	5,552,877
3400 Bookstore Operations	12.											0
4000 Facilities Acquisition and Construction	13. 158,241	44,061	14,578,166	59,198	24,825						1,500	14,865,991
5000 Debt Service	14.											0
Total (lines 1-14)	15. 8,871,960	2,837,223	21,910,294	2,139,473	16,626,929	98,824	0	0	0	600,395	6,183,793	59,268,891

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	36,476,117	751,193	439,639
2. Special Education (Programs 200-230, 250, and 300-399)	5,159,567	96,889	0
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	841,026	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	402,850	3,409	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 1,280,448
7. Number of FTE-Certified Teachers	1,031
8. Number of FTE-Contract Teachers	7

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	984,181.00
2. 6620-6629 Energy	2,943,887.00

Programs 700-900 Expenditure Detail (Funds 020-799)

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	202	202
2. Program 800	0	0	0
3. Program 900	24,086	6,159,505	6,183,591
4. Total (lines 1-3)	24,086	6,159,707	6,183,793

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	24,825
4. Total (lines 1-3)	24,825
5. 6450 Construction	14,142,158

Technology (All Functions)

1. 6650 Supplies-Technology-Related	100,028.09
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,886,620.95
3. Subtotal (Lines 1-2)	3,986,649.04
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	430,408.34

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 2016 was approved by the Governing Board on October 11, 2016, and that the complete Annual Financial Report may be reviewed by contacting Jeremy Calles at the District Office, telephone 480-541-1115, during normal business hours.

Avg. Daily Membership

2015

2016

Attending 16,534,474

16,499,703

2016 Tax Rates:

Primary
2.1409

Secondary
1.8654

ADE/AG 41-202S Rev. 8/16-FY 2016

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				77,994,436	71,240,636	
Special Education				15,510,507	14,688,669	
Pupil Transportation				5,691,756	4,525,841	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,477,196	1,320,778	
Maintenance and Operation Total	4,400,930	96,703,564	0	100,673,895	91,775,924	9,328,570
Classroom Site Funds	5,555,063	6,249,941		11,773,226	4,973,760	6,831,244
Instructional Improvement	2,120,589	707,897		725,000	674,046	2,154,440
Unrestricted Capital Outlay	1,955,156	7,473,988	0	9,767,841	6,072,996	3,356,148
Adjacent Ways	619,683	187,062	0	800,000	300,570	506,175
Bond Building	58,070,133	100	0	58,070,133	26,210,504	31,859,729
Other Capital Funds	11,938	60	0	2,365	0	11,998
New School Facilities	0	0		0	0	0
Federal Projects	4,806,208	4,769,184	(149,390)	6,969,116	5,640,407	3,785,595
State Projects	44,318	575,356		677,894	618,232	1,442
County, City, and Town Grants	27,848	10,104	0	22,748	8,919	29,033
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	4,953,147	112,333	0	4,500,000	117,465	4,948,015
Food Service	770,023	5,385,858	(121,618)	5,600,000	4,718,297	1,315,966
Civic Center	1,075,711	462,064	0	1,100,000	672,972	864,803
Community School	6,130,189	8,548,556	0	12,973,070	10,169,247	4,509,498
Auxiliary Operations	209,082	1,742,394	0	1,727,000	1,715,830	235,646
Extracurricular Activities Fees	824,966	1,043,145	0	1,000,000	974,725	893,386
Gifts and Donations	512,561	361,909	0	574,688	402,673	471,797
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	5,000	0	0
Fingerprint	21	8,498	0	11,500	7,565	954
School Opening	0	0	0	0	0	0
Insurance Proceeds	228,271	38,740	0	350,000	60,948	206,063
Textbooks	66,626	11,311	0	60,000	7,070	70,867
Litigation Recovery	93,645	495	0	100,000	0	94,140
Indirect Costs	909,775	3,344	271,007	750,000	522,352	661,774
Unemployment Insurance	172,662	831	0	175,000	11,832	161,661
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	4,652	22	0	5,000	420	4,254
Advertisement	5,318	20,870	0	50,000	2,231	23,957
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	3,177,198	16,515,323	0	18,370,000	17,952,790	1,739,731
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	211,291	321,297			328,165	204,423
Self-Insurance	16,334,126	13,643,045	0	14,100,000	15,292,536	14,684,635
Intergovernmental Agreements	0	222,619	0	230,751	222,619	0
OPEB	0	0	0	0	0	0
Other Funds	410,555	1,319,058	0	2,061,853	1,240,015	489,598