



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 2017

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on October 4, 2017 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Jan Vesely
Superintendent (Typed Name)
480-541-1100
District Contact Employee

Business Manager Signature
Chris Herrmann
Business Manager (Typed Name)
480-541-1120
Telephone Number
cherrmann@kyrene.org
E-mail

Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

DISTRICT NAME Kyrene Elementary School District No. 28

COUNTY Maricopa

CTDS NUMBER 070428000

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) 1980 & 1990

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

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 25-28)

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) IRS Form 8038 (IRS Treasurer 310)

Subtotal (lines 30-36)

Total Fund Revenue (lines 19, 24, 29, 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

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	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	9,328,571	3,356,148	506,175	1,739,731	1.
2.	44,957,664	6,971,290	354,306	20,892,523	2.
3.					3.
4.	1,680,590	224,909	11,293	664,845	4.
5.	1,586				5.
6.					6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.	44,142	17,772	4,225	353,062	17.
18.	354				18.
19.	46,684,336	7,213,971	369,824	21,910,430	19.
20.					20.
21.	4,341,246	0			21.
22.					22.
23.					23.
24.	4,341,246	0			24.
25.	710,927				25.
26.	39,342,786	0			26.
27.	7,821,183	97,257			27.
28.					28.
29.	47,874,896	97,257		0	29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.				732,379	36.
37.	0			732,379	37.
38.	98,900,478	7,311,228	369,824	22,642,809	38.
39.				0	39.
40.	0	0	0		40.
41.					41.
42.	108,229,049	10,667,376	875,999	24,382,540	42.
43.	95,103,143	6,323,699	134,191	19,916,260	43.
44.	0			0	44.
45.	95,103,143	6,323,699	134,191	19,916,260	45.
46.	13,125,906	4,343,677	741,808	4,466,280	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,500 at 7/1/16.

(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 6/30/17.

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.	34,945,188	10,494,413	618,568	333,618	8,100	55,567,611	46,399,887	44,562,274	4.1%
2000 Support Services										
2100 Students	2.	2,254,591	632,013	102,768	11,572	796	3,042,912	3,001,740	2,902,693	3.4%
2200 Instructional Staff	3.	3,042,895	836,314	143,016	39,722	360	4,070,001	4,062,307	3,624,032	12.1%
2300 General Administration	4.	776,061	181,872	179,390	2,024	35,194	1,253,420	1,174,541	1,142,792	2.8%
2400 School Administration	5.	3,453,377	824,028	1,514	20,305	4,000	4,210,979	4,303,224	4,049,791	6.3%
2500 Central Services	6.	1,608,944	444,422	441,267	57,999	13,961	2,815,362	2,566,593	2,374,995	8.1%
2600 Operation & Maintenance of Plant	7.	2,557,614	875,245	5,622,536	3,488,946	4,380	13,362,861	12,548,721	12,495,233	0.4%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	8,743		47,500	8,743	75,877	-88.5%
610 School-Sponsored Cocurricular Activities	10.	10,722	2,043	1,921			16,333	14,686	12,949	13.4%
620 School-Sponsored Athletics	11.	25,750	4,928				0	30,678	0	--
630 Other Instructional Programs	12.						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.	48,675,142	14,295,278	7,110,980	3,962,929	66,791	84,386,979	74,111,120	71,240,636	4.0%
200 Special Education										
1000 Instruction	15.	7,269,456	2,403,491	131,684	15,428		10,274,912	9,820,059	9,440,288	4.0%
2000 Support Services										
2100 Students	16.	3,304,995	898,138	431,655	68,829	7,750	5,203,879	4,711,367	4,520,621	4.2%
2200 Instructional Staff	17.	627,901	163,155	18,576	842	3,917	854,076	814,391	683,412	19.2%
2300 General Administration	18.	0	0	3,905			43,662	3,905	43,395	-91.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.	133	26	9,880	223	2,383	25,786	12,645	460	2648.9%
2600 Operation & Maintenance of Plant	21.	0		565			1,626	565	493	14.6%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	11,202,485	3,464,810	596,265	85,322	14,050	16,403,941	15,362,932	14,688,669	4.6%
400 Pupil Transportation	25.	2,907,358	1,179,973	110,952	539,390	600	5,563,108	4,738,273	4,525,841	4.7%
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.	678,546	212,272	0	0		1,122,408	890,818	1,320,778	-32.6%
Total Expenditures (lines 14, 24-27, 30-32)	33.	63,463,531	19,152,333	7,818,197	4,587,641	81,441	107,476,436	95,103,143	91,775,924	3.6%

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 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		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	1,261,174										
Interest Income	2.	8,906										
Total Revenues (lines 1 and 2)	3.	1,270,080										
Expenditures												
100 Regular Education												
1000 Instruction	4.		808,187	154,432				2,339,971	962,619	744,589	29.3%	
2100 Support Services - Students	5.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		5,183	986				21,621	6,169	4,948	24.7%	
Program 100 Subtotal (lines 4-6)	7.		813,370	155,418				2,361,592	968,788	749,537	29.3%	
200 Special Education												
1000 Instruction	8.		108,629	20,712				418,744	129,341	94,619	36.7%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		108,629	20,712				418,744	129,341	94,619	36.7%	
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.	1,517,937	1,270,080	921,999	176,130			2,780,336	1,098,129	844,156	30.1%	1,689,888
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	2,522,349										
Interest Income	18.	17,812										
Total Revenues (lines 17 and 18)	19.	2,540,161										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,857,859	360,328				3,486,056	2,218,187	2,093,042	6.0%	
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		52,800	10,259				100,928	63,059	55,833	12.9%	
Program 100 Subtotal (lines 20-22)	23.		1,910,659	370,587				3,586,984	2,281,246	2,148,875	6.2%	
200 Special Education												
1000 Instruction	24.		290,278	56,245				495,909	346,523	320,160	8.2%	
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.		290,278	56,245				495,909	346,523	320,160	8.2%	
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.	1,558,100	2,540,161	2,200,937	426,832			4,082,893	2,627,769	2,469,035	6.4%	1,470,492
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	2,522,349										
Interest Income	34.	17,812										
Total Revenues (lines 33 and 34)	35.	2,540,161										
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,382,244	347,001	200	1,616		5,865,872	1,731,061	1,444,540	19.8%	
2100 Support Services - Students	37.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.		123,144	23,169	23,062	6,532		82,853	175,907	119,144	47.6%	
Program 100 Subtotal (lines 36-38)	39.		1,505,388	370,170	23,262	8,148		5,948,725	1,906,968	1,563,684	22.0%	
200 Special Education												
1000 Instruction	40.		110,984	21,161				327,769	132,145	96,885	36.4%	
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.		110,984	21,161	0	0		327,769	132,145	96,885	36.4%	
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	0.0%	
Total Classroom Site Fund 013 - Other	48.	3,755,207	2,540,161	1,616,372	391,331	23,262	8,148	6,276,494	2,039,113	1,660,569	22.8%	4,256,255
Total Classroom Site Funds (lines 16, 32, and 48)	49.	6,831,244	6,350,402	4,739,308	994,293	23,262	8,148	13,139,723	5,765,011	4,973,760	15.9%	7,416,635

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.		684,189	5,068,424			374	8,869,970	5,752,987	5,044,500	14.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		806,703	3,583,575			0	6,942,555	4,390,278	3,500,443	25.4%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		167,325	424,674			0	1,890,415	591,999	1,213,213	-51.2%
2300, 2400, 2500, 2900 Administration	4.			913,722			0	1,145,422	913,722	986,707	-7.4%
2600 Operation & Maintenance of Plant	5.			162,269			0	513,135	162,269	210,815	-23.0%
2700 Student Transportation	6.			69,833				100,000	69,833	58,673	19.0%
3000 Operation of Noninstructional Services	7.			187,276				102,500	187,276	79,789	134.7%
4000 Facilities Acquisition and Construction	8.			0			8,322	29,233	8,322	23,356	-64.4%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	974,028	5,341,349	0	0	8,322	10,723,260	6,323,699	6,072,996	4.1%

(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 \$177,178

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	10,723,260	6,323,699	65,804,935	19,766,338	0	0	800,000	134,191
6150 Classified Salaries	2.	0	0	256,537	242,869	0	0	0	0
6200 Employee Benefits	3.	0	0	72,753	66,615	0	0	0	0
6450 Construction Services	4.	29,233	8,322	20,045,312	16,867,330	0	0	800,000	134,191
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.	190,786	212,068	45,394,598	1,833,247	0	0	0	0
673X Vehicles	8.	399,718	126,464	20,735	20,735	0	0	0	0
673X Technology-Related Hardware and Software	9.	7,346,976	5,002,817	5,000	1,188	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.	7,966,713	5,349,671	65,794,935	19,031,984	0	0	800,000	134,191
Total amounts reported on lines 1 through 10 above for:									
Renovation	13.	29,233	8,322	20,045,312	16,867,330	0	0	800,000	134,191
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	7,937,480	5,341,349	45,749,623	2,164,654	0	0	0	0
Total (lines 13-15)	16.	7,966,713	5,349,671	65,794,935	19,031,984	0	0	800,000	134,191

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, 2017	
Land and Improvements	\$67,941,099
Buildings and Improvements	\$350,431,736
Furniture, Equipment, Vehicles, and Technology	\$28,157,228
Construction in Progress	\$7,261,308
Total	\$453,791,371

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.	(89,874)	975,693	(49,178)	1,624,708	1,083,282	(246,641)
2.	(9,358)	202,473	(9,205)	322,017	202,808	(18,898)
3.				0		0
4.	0	0		0		0
5.	366	75,086	(1,483)	122,779	82,735	(8,766)
6.	0	149,518	(6,795)	158,807	149,750	(7,027)
7.				0		0
8.	(235,433)	2,621,589	(87,645)	3,163,325	2,502,835	(204,324)
9.				0		0
10.				0		0
11.				0		0
12.				0		0
13.				0		0
14.	4,121,189	623,829		1,905,300	1,531,269	3,213,749
15.	0	582,914		582,914	582,914	0
16.				0		0
17.	(1,295)	15,631	(329)	16,580	15,631	(1,624)
18.	3,785,595	5,246,733	(154,635)	7,896,430	6,151,224	2,726,469

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
20.				0	0	0
21.				0	0	0
22.				0		0
23.				0	0	0
24.	1,481	0		0	0	1,481
25.	0	0		0	0	0
26.				0		0
27.	(39)	625,197		674,835	650,239	(25,081)
28.	1,442	625,197		674,835	650,239	(23,600)
29.	3,787,037	5,871,930	(154,635)	8,571,265	6,801,463	2,702,869

Total Federal and State Projects (lines 18 and 28)

(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.

		BEGINNING	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER		ENDING FUND
		FUND BALANCE	FINANCING SOURCES (excluding 5200)	IN (OUT) 5200 (6930)	FINANCING USES (excluding 6910 and 6930)		BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	2,154,440	680,411		735,000	715,962	2,118,889
050 County, City, and Town Grants	2.	29,033	8,000		23,829	9,491	27,542
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant	5.	4,948,015	25,746	0	4,948,015	3,426,568	1,547,193
515 Civic Center	6.	864,803	519,179		1,100,000	674,897	709,085
520 Community School	7.	4,480,453	8,894,406	0	13,115,758	11,137,839	2,237,020
525 Auxiliary Operations	8.	235,646	1,741,402	0	1,727,000	1,673,391	303,657
526 Extracurricular Activities Fees Tax Credit	9.	893,386	912,164		1,000,000	941,761	863,789
530 Gifts and Donations	10.	437,163	289,257	0	420,000	283,599	442,821
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0		0	0	0
540 Fingerprint	12.	954	6,983		8,500	5,486	2,451
545 School Opening	13.				0		0
550 Insurance Proceeds	14.	206,063	154,066		350,000	23,452	336,677
555 Textbooks	15.	70,867	10,695		71,000	8,759	72,803
565 Litigation Recovery	16.	94,140	3,696		100,000	0	97,836
570 Indirect Costs	17.	661,774	2,590	368,712	750,000	565,127	467,949
575 Unemployment Insurance	18.	161,661	908		175,000	6,891	155,678
580 Teacherage	19.				0		0
585 Insurance Refund	20.				0		0
590 Grants and Gifts to Teachers	21.	4,254	24		5,000	250	4,028
595 Advertisement	22.	23,957	14,460		50,000	6,071	32,346
596 Joint Technical Education	23.				0		0
620 Adjacent Ways	24.	506,175	369,824	0	800,000	134,191	741,808
630 Bond Building	25.	31,859,729	33,945,207		65,804,935	19,766,338	46,038,598
639 Impact Aid Revenue Bond Building	26.				0		0
650 Gifts and Donations—Capital	27.	34,634	8,015	0	129,688	21,787	20,862
660 Condemnation	28.	2,398	13		2,365	0	2,411
665 Energy and Water Savings	29.	9,600	55		0		9,655
686 Emergency Deficiencies Correction	30.				0		0
691 Building Renewal Grant	31.	0	0		0	0	0
695 New School Facilities	32.				0		0
700 Debt Service	33.	1,739,731	22,642,809		18,370,000	19,916,260	4,466,280
720 Impact Aid Revenue Bond Debt Service	34.				0		0
850 Student Activities	35.	204,423	300,661			289,983	215,101
Other _901 Enterprise Fund	36.	8,715	141		500,000	0	8,856
INTERNAL SERVICE FUNDS 950-989							
952/970 Self Insurance	1.	14,684,635	13,938,429		17,973,000	17,637,636	10,985,428
955 Intergovernmental Agreements	2.	0	250,156		234,022	250,156	0
9__ OPEB	3.				0		0
950/957 Internal Services Fund	4.	480,883	1,493,600		2,700,000	1,477,058	497,425

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	275,000	256,691
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	460,000	459,271
Total Expenditures (lines 1-4)	735,000	715,962

(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, 2016	\$167,225,000	1.
2. Bonds issued during FY 2017	56,835,000	2.
3. Bonds retired during FY 2017	38,585,000	3.
4. Bonds Outstanding, June 30, 2017	\$185,475,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$0	5.
6. Short-term Debt Outstanding, June 30, 2017	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$1,865,513,124	Tax Rate	2.2419
b. Secondary	\$2,276,097,169	Tax Rate	2.1426
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 2017)

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)	\$68,123,931
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,694,403
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$9,488,027
4. Support Services—Students (Function 2100)	\$8,956,890
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$29,500,617
6. Total Current Expenditures	\$120,763,868

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)	\$60,097
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G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$0
2. Bond funds	\$51,680,474
3. Other funds, except for any employee retirement funds	\$0

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	6	9	29	49	64	87	79	66	82					471
2. Verbal Reasoning	8	15	25	50	60	90	102	90	104					544
3. Nonverbal Reasoning	17	58	90	116	125	139	132	89	107					873
4. Total Duplicated Enrollment (lines 1-3)	31	82	144	215	249	316	313	245	293	0	0	0	0	1,888

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Total All Disability Classifications	14,684,319	13,674,230
2. Gifted Education	1,222,877	1,211,845
3. Remedial Education	0	0
4. ELL Incremental Costs	496,745	476,857
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education	0	0
7. Career Education	0	0
8. Total (lines 1-7)	16,403,941	15,362,932

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,211,845
9-12	\$ 0
Total	\$ 1,211,845

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 45,000	43,264
2. Federal Audit Expenditures - All Funds	6330 2,600	1,536

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

Actual Expenditures made in FY 2017 \$ 0

F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
124,604			124,604
			0
			0
124,604	0	0	124,604

(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 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.	3,325,245	898,172	1,811,360	4,361,466	5,473,371	30,421				529,452	0	16,429,487	1.
2000 Support Services														
2100 Students	2.	1,912,085	695,360	639,003	10,906	26,364						384	3,284,102	2.
2200 Instructional Staff	3.	1,185,682	381,706	72,507	278,519	456,679	5,029			250		6,898	2,387,270	3.
2300 General Administration	4.	28,196	16,803	0	0	2,739	0					0	47,738	4.
2400 School Administration	5.	766,250	270,924	38,867	18,020	50,551	860						1,145,472	5.
2500, 2900 Central Services, Other	6.	1,280,997	373,397	155,564	5,089	905,044	69,689					71,716	2,861,496	6.
2600 Operation and Maintenance of Plant	7.	269,156	86,159	103,975	28,850	212,469						536,812	1,237,421	7.
2700 Student Transportation	8.	419,604	196,751	236,745	13,632	90,940							957,672	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	0	0	4,273,609	197,221	252,037	0						4,722,867	9.
3200 Enterprise Operations	10.		90	0	1,125	30,949							32,164	10.
3300 Community Services Operations	11.											4,742,314	4,742,314	11.
3400 Bookstore Operations	12.												0	12.
4000 Facilities Acquisition and Construction	13.	242,869	66,615	17,678,831	102,595	45,747						0	18,136,657	13.
5000 Debt Service	14.							0	0				0	14.
Total (lines 1-14)	15.	9,430,084	2,985,977	25,010,461	5,017,423	7,546,890	105,999	0	0	0	529,702	5,358,124	55,984,660	15.

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)	38,096,883	1,009,702	473,875
2. Special Education (Programs 200-230, 250, and 300-399)	5,546,943	56,727	0
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	906,722	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	420,023	7,138	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 4,057,265
7. Number of FTE-Certified Teachers	1,031
8. Number of FTE-Contract Teachers	9

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	1,049,289
2. 6620-6629 Energy	2,745,356

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700		0	0
2. Program 800			0
3. Program 900	3,935	5,354,189	5,358,124
4. Total (lines 1-3)	3,935	5,354,189	5,358,124

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	45,747
4. Total (lines 1-3)	45,747
5. 6450 Construction	17,034,930

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	50,022
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	5,055,225
3. Subtotal (Lines 1-2)	5,105,247
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	45,799

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 2017 was approved by the Governing Board on October 3, 2017, and that the complete Annual Financial Report may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1125, during normal business hours.

Avg. Daily Membership

2016

2017

Attending 16,499.703

16,198.659

2017 Tax Rates:

Primary
2.2419

Secondary
2.1426

ADE/AG 41-202S Rev. 8/17-FY 2017

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				84,386,979	74,111,120	
Special Education				16,403,941	15,362,932	
Pupil Transportation				5,563,108	4,738,273	
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				1,122,408	890,818	
Maintenance and Operation Total	9,328,571	98,900,478	0	107,476,436	95,103,143	13,125,906
Classroom Site Funds	6,831,244	6,350,402		13,139,723	5,765,011	7,416,635
Instructional Improvement	2,154,440	680,411		735,000	715,962	2,118,889
Unrestricted Capital Outlay	3,356,148	7,311,228	0	10,723,260	6,323,699	4,343,677
Adjacent Ways	506,175	369,824	0	800,000	134,191	741,808
Bond Building	31,859,729	33,945,207	0	65,804,935	19,766,338	46,038,598
Other Capital Funds	11,998	68	0	2,365	0	12,066
New School Facilities	0	0		0	0	0
Federal Projects	3,785,595	5,246,733	(154,635)	7,896,430	6,151,224	2,726,469
State Projects	1,442	625,197		674,835	650,239	(23,600)
County, City, and Town Grants	29,033	8,000	0	23,829	9,491	27,542
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	4,948,015	25,746	0	4,948,015	3,426,568	1,547,193
Food Service	1,315,966	5,098,998	(214,076)	5,600,000	4,707,094	1,493,794
Civic Center	864,803	519,179	0	1,100,000	674,897	709,085
Community School	4,480,453	8,894,406	0	13,115,758	11,137,839	2,237,020
Auxiliary Operations	235,646	1,741,402	0	1,727,000	1,673,391	303,657
Extracurricular Activities Fees	893,386	912,164	0	1,000,000	941,761	863,789
Gifts and Donations	471,797	297,272	0	549,688	305,386	463,683
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	954	6,983	0	8,500	5,486	2,451
School Opening	0	0	0	0	0	0
Insurance Proceeds	206,063	154,066	0	350,000	23,452	336,677
Textbooks	70,867	10,695	0	71,000	8,759	72,803
Litigation Recovery	94,140	3,696	0	100,000	0	97,836
Indirect Costs	661,774	2,590	368,712	750,000	565,127	467,949
Unemployment Insurance	161,661	908	0	175,000	6,891	155,678
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	4,254	24	0	5,000	250	4,028
Advertisement	23,957	14,460	0	50,000	6,071	32,346
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,739,731	22,642,809	0	18,370,000	19,916,260	4,466,280
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	204,423	300,661			289,983	215,101
Self-Insurance	14,684,635	13,938,429	0	17,973,000	17,637,636	10,985,428
Intergovernmental Agreements	0	250,156	0	234,022	250,156	0
OPEB	0	0	0	0	0	0
Other Funds	489,598	1,493,741	0	3,200,000	1,477,058	506,281