



Annual Financial Report

Instructions

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
2025

Signature/Date

Signature/Date

District website link of posted AFR <https://www.kyrene.org/about-kyrene/legally-required-information>

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on
10/15/2025 contain(s) the data for the annual financial report described above.
Date

Superintendent signature

Laura Toenjes
Superintendent (typed name)

Chris Herrmann
District contact employee

Business Manager signature

Chris Herrmann
Business Manager (typed name)

480-541-1120
Telephone number

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Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	\$	<u>115,417,699</u>
2. Classroom Site Funds (from page 3, line 13)	\$	<u>11,068,196</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>16,645,715</u>

District name Kyrene Elementary School District #28

County Maricopa

CTDS number 070428000

Instructions

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
1750	Revenue from enterprise and student activities
1790	Extracurricular activities fees tax credit
1800	Revenue from community services activities
1910	Rentals
1920	Contributions and donations from private sources
1950	Miscellaneous revenues from other districts
1960	Miscellaneous revenues from other local governmental units
Other (specify) (2)	GPLET

Total Local Revenues (lines 2-26)

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify)	

Total County Revenues (lines 28-30)

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify)	na

Total State Revenues (lines 32-36)

4000 Federal

4100	Unrestricted revenue received directly from the federal government
4200	Unrestricted revenue received from the federal government through the state
4300	Restricted revenue received directly from the federal government
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)	

Total Federal Revenues (lines 38-45)

Total fund revenue (lines 27, 31, 37, and 46)

5100	Issuance of bonds
5200	Fund transfers-in
Other (specify)	

Total funds available (lines 1 and 47 through 50)

Total expenditures

6900 Other financing uses and other items including transfers-out

Total expenditures and other uses (lines 52 plus 53)

Ending fund balance (line 51 minus line 54) (3)

Maintenance and Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Bond Building Fund 630	Debt Service Fund 700 (4)	All other funds
Actual	Actual	Actual	Actual	Actual	Actual
1. 30,155,965	17,757,647	671,271	35,236,783	1,939,124	

2. 49,902,069	8,213,244	0		23,611,199	0
3. 0					0
4. 1,268,943	176,800	0		506,734	0
5. 0	0			0	8,437,886
6. 0	0			0	1,025,465
7. 0	0			0	0
8. 0	0			0	0
9. 0	0			0	102,786
10. 0	0			0	0
11. 0	0			0	0
12. 0	0			0	0
13. 0	0			0	0
14. 0	0			0	0
15. 0	0			0	0
16. 0	0			0	0
17. 0	0			0	0
18. 1,183,946	339,709	22,785	0	1,553,938	1,430,635
19. 0	0			0	739,408
20. 0	0			0	900,043
21. 0	0			0	192,425
22. 0	0			0	72,364
23. 0	0			0	186,854
24. 0	0			0	1,089,048
25. 0	0			0	0
26. 2,335	0	0	0	0	15,984,166
27. 52,357,293	8,729,753	22,785	0	25,671,871	30,161,080

28. (231,531)	(32,961)				
29. 0	0				
30. 0	0				
31. (231,531)	(32,961)				

32. 1,146,675	314,500				0
33. 50,428,946	6,205,703				0
34. 6,634,887	615,540				0
35.					14,741,382
36. 0	0			0	0
37. 58,210,508	7,135,743			0	14,741,382

38. 0					0
39. 0					1,271,463
40.					0
41.					8,084,866
42. 0					1,833,428
43. 0					0
44. 0					0
45. 0				0	(1)
46. 0				0	11,189,756

47. 110,336,270	15,832,535	22,785	0	25,671,871	
48.			42,696,436	0	
49. 0	0	0	0	0	
50. 0	0	0	0	0	
51. 140,492,235	33,590,182	694,056	77,933,219	27,610,995	
52. 115,417,699	16,645,715	0	31,366,536	25,589,191	
53. 0	0	0	0	0	
54. 115,417,699	16,645,715	0	31,366,536	25,589,191	
55. 25,074,536	16,944,467	694,056	46,566,683	2,021,804	

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/24.

(2) The Government Property Lease Excise Tax revenue included on line 26 is 2,335

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 0 at 6/30/25.

(4) Debt Service fund, interest expenditures amount: 8,090,866

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.		35,068,546	10,774,519	402,190	288,570	195,243	56,927,506	46,729,069	46,194,596	1.2%
2000 Support services											
2100 Students	2.		3,362,551	1,054,775	111,789	11,419	1,077	5,370,643	4,541,611	5,762,203	-21.2%
2200 Instructional staff	3.		3,491,923	1,017,207	28,069	27,429	17,003	5,124,410	4,581,631	4,481,280	2.2%
2300 General administration	4.		633,581	323,902	363,865	4,865	28,321	1,594,431	1,354,534	1,471,456	-7.9%
2400 School administration	5.		5,246,308	1,475,396	190,848	13,638	3,163	7,150,360	6,929,353	7,468,545	-7.2%
2500 Central services	6.		2,146,348	621,510	395,753	43,486	27,855	4,403,634	3,234,952	4,848,415	-33.3%
2600 Operation & maintenance of plant	7.		2,737,802	970,309	7,276,500	4,287,319	33,391	18,070,043	15,305,321	14,793,166	3.5%
2900 Other	8.		0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.		11,250	2,422	161,738	4,220	0	182,018	179,630	165,659	8.4%
610 School-sponsored cocurricular activities	10.		13,253	2,669	0	0	0	16,856	15,922	16,461	-3.3%
620 School-sponsored athletics	11.		31,600	6,319	5,176	0	0	246,652	43,095	460,280	-90.6%
630 Other instructional programs	12.		4,152	664	0	0	0	10,129	4,816	5,668	-15.0%
700, 800, 900 Other programs	13.		216,976	42,867	0	0	0	245,283	259,843	222,510	16.8%
Subtotal (lines 1-13)	14.		52,964,290	16,292,559	8,935,928	4,680,946	306,053	99,341,965	83,179,777	85,890,239	-3.2%
200 and 300 Special education											
1000 Instruction	15.		11,469,791	3,884,863	2,627,269	310	277	21,984,882	17,982,510	14,717,265	22.2%
2000 Support services											
2100 Students	16.		3,791,166	1,062,709	2,026,627	4,642	0	7,636,782	6,885,144	6,432,243	7.0%
2200 Instructional staff	17.		750,341	204,137	512,382	0	134	1,400,091	1,466,994	1,133,821	29.4%
2300 General administration	18.		0	0	11,334	0	0	30,000	11,334	7,711	47.0%
2400 School administration	19.		0	0	0	0	0	0	0	0	0.0%
2500 Central services	20.		0	0	265	0	0	900	265	199	33.2%
2600 Operation & maintenance of plant	21.		0	0	6,125	0	0	10,000	6,125	9,373	-34.7%
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.		16,011,298	5,151,709	5,184,002	4,952	411	31,062,655	26,352,372	22,300,612	18.2%
400 Pupil transportation	25.		2,681,234	939,026	764,744	515,891	3,878	5,560,915	4,904,773	5,193,016	-5.6%
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.		0	0	0	0	0	0	0	0	0.0%
530 Dropout prevention programs											
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%
540 Joint career and technical education and vocational education center	30.		0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading program	31.		756,924	223,853	0	0	0	993,150	980,777	992,975	-1.2%
Total expenditures (lines 14, 24-26, 29-31)	32.		72,413,746	22,607,147	14,884,674	5,201,789	310,342	136,958,685	115,417,699	114,376,842	0.9%

		Instructions	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			
Classroom Site Fund 010																
Revenues																
CSF revenue			1.	11,923,976												
Interest income and other revenues			2.	234,559												
Total revenues (lines 1 and 2)			3.	12,158,535												
Expenditures																
1000 Instruction			4.		8,881,309	1,977,286	0	3,666	0	1,475	19,064,074	10,863,736	11,229,495	-3.3%		
2100 Support services - students			5.		12,325	2,508	0	0	0	0	0	14,833	0	--		
2200 Support services - instructional staff			6.		86,611	17,221	75,438	9,609		0	513,109	188,879	204,340	-7.6%		
2300 Support services - general administration			7.				0				0	0	0	0.0%		
2500 Central services			8.							0	0	0	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	0	0.0%		
5000 Debt service			11.							748	20,000	748	0	--		
Total expenditures (lines 4-11)			12.		8,980,245	1,997,015	75,438	13,275	0	2,223	19,597,183	11,068,196	11,433,835	-3.2%		
Total Classroom Site Fund			13.	7,532,826	12,158,535	8,980,245	1,997,015	75,438	13,275	0	2,223	19,597,183	11,068,196	11,433,835	-3.2%	8,623,165
Total actual Fund 010 expenditures from accounting records (should agree to cell M21)												11,068,196				

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions			Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals			% Increase/ decrease in actual
									Budget	Actual	Prior year actual	
Unrestricted Capital Outlay Override (1)	1.	0	131,377	1,625,134	4,080,216	749,204	0	255,631	21,469,955	6,841,562	5,541,123	23.5%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.		3,703,324		2,836,813			19,553	17,755,738	6,559,690	4,644,601	41.2%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	119,843	636,280	176,804			69,988	3,269,776	1,002,915	912,415	9.9%
2300, 2400, 2500, 2900 Administration	4.	0		925,306	3,069,422		0	467	3,371,157	3,995,195	2,594,075	54.0%
2600 Operation & maintenance of plant	5.	0		134,906	302,308			0	839,940	437,214	465,496	-6.1%
2700 Student transportation	6.	0		83,145	37,375			0	200,000	120,520	46,744	157.8%
3000 Operation of noninstructional services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	0			3,725,702	7,173,954	3,725,702	8,924,607	-58.3%
5000 Debt service	9.					804,479	0		1,000,000	804,479	66,111	1116.9%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	3,823,167	1,779,637	6,422,722	804,479	0	3,815,710	33,610,565	16,645,715	17,654,049	-5.7%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19)

16,645,715

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 reading program as described in A.R.S. §15-211:

Budget

0

Actual

0

Other funds—Required capital expenditure detail [A.R.S. §15-904(B)]

Selected expenditures by object code		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620		
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Total fund expenditures	1.	33,610,565	16,645,715	77,933,219	31,366,536	0	0	689,254	0	1.
6150 Classified salaries	2.	89,400	52,866	284,583	281,050	0	0	0	0	2.
6200 Employee benefits	3.	31,316	16,573	85,089	79,863	0	0	0	0	3.
6450 Construction services	4.	7,173,954	3,723,835	48,511,655	24,458,789	0	0	689,254	0	4.
6655 Short-term noninstructional software subscription	5.		1,779,638		0		0			5.
6710 Land and improvements	6.	0	0	0	0	0	0	0	0	6.
6720 Buildings and improvements	7.	0	0	0	0	0	0	0	0	7.
673X Furniture and equipment	8.	420,000	1,794,100	1,154,500	1,098,355	0	0	0	0	8.
673X Vehicles	9.	309,940	272,541	3,554,310	3,718,101	0	0	0	0	9.
673X Technology-related hardware and software	10.	16,558,703	4,356,082	3,000,000	1,466,455	0	0	0	0	10.
6831, 6832, 6833 Redemption of principal	11.	1,000,000	804,479	0	0	0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0	12.
Total (lines 2-12)	13.	25,583,313	12,800,114	56,590,137	31,102,613	0	0	689,254	0	13.
Total amounts reported on lines 2 through 12 above for:										
Renovation	14.	7,173,954	3,723,835	48,511,655	24,458,789			689,254	0	14.
New construction	15.	0	0	0	0	0	0	0	0	15.
Other	16.	18,409,359	9,076,279	8,078,482	6,643,824	0	0	0	0	16.
Total (lines 14-16)	17.	25,583,313	12,800,114	56,590,137	31,102,613	0	0	689,254	0	17.

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, 2025	
Land and improvements	81,348,157
Buildings and improvements	448,871,348
Furniture, equipment, vehicles, and technology	27,028,009
Construction in progress	15,206,586
Total	572,454,100

District name Kyrene Elementary School District #28

County Maricopa

CTDS number 070428000

Federal and State Projects

Instructions

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
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total federal project funds (lines 1-20)

Total COVID-19 federal relief funds included in lines above

State projects

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
460 Environmental Special Plate
465-499 Other State Projects
Total State project funds (lines 23-32)

Total federal and State projects (lines 21 and 33)

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types
	Actual	Actual	Actual	Budget	Actual	Actual	
1.	(182,709)	1,491,616	(49,234)	1,578,274	1,479,679	(220,006)	Special revenue
2.	(110,617)	423,809	(11,343)	444,801	370,138	(68,289)	Special revenue
3.	0	0	0	0	0	0	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	(1)	51,099	(2,482)	86,263	65,233	(16,617)	Special revenue
6.	8,892	186,585	(1,585)	216,792	215,207	(21,315)	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(351,020)	2,517,725	(85,666)	4,149,460	2,753,587	(672,548)	Special revenue
9.	0	41,427	(1,678)	85,904	46,329	(6,580)	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	0	0	0	0	0	0	Special revenue
13.	0	0	0	0	0	0	Special revenue
14.	3,687,192	1,407,879	0	4,737,191	1,349,161	3,745,910	General
15.	0	0	0	0	0	0	Special revenue
16.	0	0	0	0	0	0	Special revenue
17.	666,365	97,342	0	1,808,833	191,000	572,707	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	(1,415,661)	1,528,553	0	860,000	138,047	(25,155)	Special revenue
20.	0	0	0	0	0	0	Special revenue
21.	2,302,441	7,746,035	(151,988)	13,967,518	6,608,381	3,288,107	
22.	(1,419,728)	148,793	0		138,047	(1,408,982)	
23.	0	0	0	0	0	0	Special revenue
24.	0	0	0	0	0	0	Special revenue
25.	0	0	0	0	0	0	Special revenue
26.	0	0	0	0	0	0	Special revenue
27.	0	0	0	0	0	0	Special revenue
28.	1,481	0	0	0	0	1,481	Special revenue
29.	0	0	0	0	0	0	Special revenue
30.	0	0	0	0	0	0	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	(7,752)	1,677,213	0	5,163,103	2,164,187	(494,726)	Special revenue
33.	(6,271)	1,677,213	0	5,163,103	2,164,187	(493,245)	
34.	2,296,170	9,423,248	(151,988)	19,130,621	8,772,568	2,794,862	

Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
0	49,234
0	11,343
0	0
0	0
0	2,482
0	1,585
0	0
0	85,666
0	1,678
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Other financing sources (2)	Other financing uses (2)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

District name		Kyrene Elementary School District #28		County		Maricopa	
Instructions		Beginning fund balance	Revenues	Net other financing sources and uses including transfers	Expenditures		Ending fund balance
Other funds		Actual	Actual	Actual	Budget	Actual	Actual
020 Instructional Improvement	1.	3,829,655	1,117,906		4,679,655	759,336	4,188,225
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	124,766	0	141,164	140,265	(15,499)
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	2,022,968	66,469	834,508	2,822,968	216,573	2,707,372
515 Civic Center	6.	121,973	261,374	0	371,973	209,857	173,490
520 Community School	7.	4,660,677	9,719,648	0	15,924,516	9,849,917	4,530,408
525 Auxiliary Operations	8.	1,093,940	1,034,506	0	1,206,180	1,024,440	1,104,006
526 Extracurricular Activities Fees Tax Credit	9.	839,516	635,611	0	1,031,274	659,000	816,127
530 Gifts and Donations	10.	475,131	189,230	0	431,959	286,102	378,259
535 Career & Technical Education Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	8,537	235	0	8,308	0	8,772
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	362,475	20,230	0	364,975	0	382,705
555 Textbooks	15.	96,395	12,377	0	111,735	16,106	92,666
565 Litigation Recovery	16.	166,908	90,941	0	254,123	45,394	212,455
570 Indirect Costs	17.	3,225,639	93,145	151,988	3,452,554	792,849	2,677,923
575 Unemployment Insurance	18.	28,653	613	0	55,153	10,968	18,298
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	4,132	109	0	4,993	106	4,135
595 Advertisement	22.	12,383	4,150	0	14,884	495	16,038
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.	24,334	585	0	45,431	1,176	23,743
660 Condemnation	27.	2,623	62	0	2,552	0	2,685
665 Energy and Water Savings	28.	50,755	120,409	0	171,164	171,164	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	0	0	0	1,300	0	0
695 New School Facilities	31.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt service	32.	0	0	0	0	0	0
750 Permanent Funds	33.	0	0	0	0	0	0
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0
850 Student Activities	35.	279,164	146,417		539,950	132,151	293,430
855 Employee Insurance Program Withholdings	36.	0	0	0	0	0	0
865 State Income Tax Withholdings	37.	0	0	0	0	0	0
900-949 Enterprise Funds	38.	934,044	822,747	0	914,025	813,554	943,237
Other 457	39.	1,052,324	0	0	1,052,324	815,275	237,049
Internal Service Funds 950-989							
952,970 Self Insurance	1.	13,713,495	13,486,018	0	27,911,485	12,849,972	14,349,541
955 Intergovernmental Agreements	2.	0	283,612	0	278,812	283,612	0
9__ OPEB	3.	0	0	0	0	0	0
950 Print Shop Internal Services	4.	1,336	292,177	0	526,335	293,513	

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

CTDS number 070428000

Instructional Improvement Fund 020	Budget	Actual
Expenditures		
Teacher compensation increases	2,996,375	602,508
Class size reduction	0	0
Dropout prevention programs	0	0
Instructional improvement programs	1,683,280	156,828
Total expenditures (lines 1-4)	4,679,655	759,336
Total expenditures from accounting data		759,336

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 1.
Student certification, credentialing, or licensure costs		0 2.
Developmental costs		0 3.
Instructional hardware, software, or supplies		0 4.
Career exploration		0 5.
Total expenditures (lines 1-5)	0	0 6.
Total expenditures from accounting data		0 7.

Other financing sources including transfers-in 5000	Other financing uses including transfers-out 6900
--	--

1.			1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	834,508	0	5.
6.	0	0	6.
7.	0	0	7.
8.	0	0	8.
9.	0	0	9.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	0	0	13.
14.	0	0	14.
15.	0	0	15.
16.	0	0	16.
17.	151,988	0	17.
18.	0	0	18.
19.	0	0	19.
20.	0	0	20.
21.	0	0	21.
22.	0	0	22.
23.	0	0	23.
24.	0	0	24.
25.	0	0	25.
26.	109	109	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.			31.
32.	0	0	32.
33.	0	0	33.
34.	0	0	34.
35.			35.
36.	0	0	36.
37.	0	0	37.
38.	0	0	38.
39.	0	0	39.

1.	0	0	1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2024

2. Bonds issued during FY 2025

3. Bonds retired during FY 2025

4. Bonds outstanding, June 30, 2025

181,715,000

78,610,000

(60,165,000)

200,160,000

1.

2.

3.

4.

5. Short-term debt outstanding, July 1, 2024

6. Short-term debt outstanding, June 30, 2025

0

0

5.

6.

B. District assessed valuation and other district information

1. FY 2025 Assessed valuations and tax rates

a. Primary

\$2,715,520,367.00

b. Secondary

\$2,715,520,367.00

Tax rate

1.6667

1.7159

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 2025)

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

1. Destruction or damage

2. Excessive/unexpected legal expenses

3. Mitigation or removal of health or safety hazard

M & O

0

0

0

Unrestricted Capital Outlay

0

0

0

1.

2.

3.

D. Current expenditures by category

1. Classroom instruction excl. supplies (function 1000, except line 2 amount)

2. Classroom supplies (function 1000, object code 6600)

3. Administration (functions 2300, 2400, 2500, & 2900)

4. Support services—students (function 2100)

5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)

6. Total current expenditures

7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)

8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)

81,489,156

4,284,976

27,397,686

14,821,211

35,756,752

163,749,781

6,515,432

157,234,349

E. Other long-term debt

1. Other principal (object 6832)

2. Other interest (object 6842)

3. Instructional software subscriptions (more than 12 months) principal (object 6833)

4. Instructional software subscriptions (more than 12 months) interest (object 6843)

5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)

770,304

0

34,923

0

yes

F. 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

G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391)

109,408

H. Cash and investments held at June 30, 2025

1. Sinking funds

2. Bond funds

3. Other funds, except for any employee retirement funds

0

46,566,682

0

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2025

2. Average salary of all teachers employed in FY 2024

3. Increase in average teacher salary from prior year

4. Percentage increase

Comments on average salary calculation (optional):

58,140

57,504

636

1.1%

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)

2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)

a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)

b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)

3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)

4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)

5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)

6. Other certified staff (all functions, object codes 6140-6149)

Salaries

FTE

1,992,876

43,732,934

10,681,454

33,051,480

2,557,929

3,286,963

927,275

14,054,979

752.33

236.51

515.82

7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (yes or no)

b. Making payments in addition to their base salary? (yes or no)

Yes

No

8. Total certified salary payments from accounting data

66,552,956

☐

Check this box if your d

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A. Enrollment of gifted pupils by grade (A.R.S. §15-779.02)

Areas of identification [A.R.S. §15-203(A)(15)]

1. Quantitative reasoning
2. Verbal reasoning
3. Nonverbal reasoning
4. Total duplicated enrollment (lines 1-3)

Instructions													
Grade													
K	1	2	3	4	5	6	7	8	9	10	11	12	Total
0	17	43	93	99	120	85	81	81	0	0	0	0	619
0	8	15	57	45	52	52	28	40	0	0	0	0	297
1	7	22	67	60	76	38	51	40	0	0	0	0	362
1	32	80	217	204	248	175	160	161	0	0	0	0	1,278

B. M&O special education programs by type
(A.R.S. § 15-761)

1. Total all disability classifications

2. Gifted education
3. Remedial education
4. ELL incremental costs
5. ELL compensatory instruction
6. Vocational and technological education (non-CTED)
7. Career education
8. Career technical education (CTED programs in 300 range)
9. Total (lines 1-8)

Program 200 & 300 budget	Program 200 & 300 actual	
29,843,416	25,143,253	1.
1,090,059	1,094,936	2.
0	0	3.
129,180	114,182	4.
0	0	5.
0	0	6.
0	0	7.
0	0	8.
31,062,655	26,352,371	9.

10. IEP required pupil transportation costs
coded within program 400

1,212,680	1,006,016	10.
-----------	-----------	-----

C. Maintenance and Operation expenditures for
gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	1,094,936
9-12	\$	0
Total	\$	1,094,936

D. Expenditures for audit services

1. Nonfederal audit expenditures - M&O fund
2. Federal audit expenditures - all funds

Budget	Actual	
50,400	47,550	1.
1,790	1,750	2.

E. Maintenance and Operation fund expenditures for performance pay (A.R.S. §15-920)

Actual expenditures made in FY 2025 \$ 0

F. Tuition

1. Tuition to other Arizona districts (object 6561)
2. Tuition to out-of-state districts (object 6562)
3. Tuition to private schools (object 6563)
4. Tuition to ed services\coops\IGAs (object 6564)
5. Tuition other (object 6569) (1)
6. Total (lines 1-5)

Tuition expenditures
0
0
700,244
0
0
700,244

(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.

Instructions

Additional information for National Public Education Financial Ssurvey (NPEFS) reporting

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6890	All object codes (excluding 6900)	
1000 Instruction	1. 59,974,998	17,891,833	3,548,963	4,287,080	4,726,746	64,129				709,477	0	91,203,226
2000 Support services												
2100 Students	2. 8,974,869	2,676,052	3,103,688	83,817	60,302	0				1,214	0	14,899,942
2200 Instructional staff	3. 5,074,615	1,427,363	704,134	1,123,328	149,335	27,781				6,295	0	8,512,851
2300 General administration	4. 687,287	341,268	375,247	25,037	0	27,239	0			1,082	0	1,457,160
2400 School administration	5. 5,584,713	1,583,699	192,404	129,477	37,536	636				2,887	0	7,531,352
2500, 2900 Central services, other	6. 3,894,240	1,140,059	624,615	896,724	3,610,782	58,627			0	11,868	90	10,237,005
2600 Operation and maintenance of plant	7. 3,292,205	1,129,145	7,542,980	4,635,811	781,636	31,398				2,209	115,649	17,531,033
2700 Student transportation	8. 2,990,188	1,059,389	897,820	598,371	3,300,329	4				77,661		8,923,762
3000 Operation of noninstructional services												
3100 Food service operations	9. 0	0	4,982,505	139,756	296,582	12,945				4,725	0	5,436,513
3200 Enterprise operations	10. 11,250	2,423	0	0	0	0				0		13,673
3300 Community services operations	11.										8,251,281	8,251,281
3400 Bookstore operations	12. 0	0	0	0	0	0				0	0	0
Total (lines 1-12)	13. 90,484,365	27,251,231	21,972,356	11,919,401	12,963,248	222,759	0		0	817,418	8,367,020	173,997,798
From federal funds	14. 4,107,723	1,269,531	4,112,799	485,971	196,432	17,755	0		0	17,085	0	10,207,296
From state and local sources	15. 86,376,642	25,981,700	17,859,557	11,433,430	12,766,816	205,004	0		0	800,333	8,367,020	163,790,502
4000 Facilities acquisition and construction	16. 210,894	58,462	28,560,405	113,061	75,597	0				604	0	29,019,023
5000 Debt service	17.							18,303,552	8,090,866		0	26,394,418

Impact Aid
revenues received
that were
intended to
replace local tax
revenues

0

Teacher salaries (funds 001-799 excluding 575, function 1000)

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	41,408,250	1,992,676	473,250	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	7,338,654	0	2,094,661	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	953,284	0	0	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	256,163	0	0	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	11,921	6.
7. Number of FTE-certified teachers	842	7.
8. Number of FTE-contract teachers	23	8.

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	1,403,834	1.
2. 6620-6629 Energy	3,900,375	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	24,043	8,342,977	8,367,020	3.
4. Function 3300-Community Service Operations (program 900)	24,043			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	75,597	3.
4. Total (lines 1-3)	75,597	4.
5. 6450 Construction	28,408,281	5.

Technology (funds 001-799 excluding 575, all functions)

1. 6340 Technical services	504,421	1.
2. 6432 Technology-related repairs and maintenance	42,092	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	392,636	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	2,794,595	5.
6. 6650 and 6655 Supplies--technology-related and short-term noninstructional software subscriptions	1,888,977	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	5,257,837	7.
8. Subtotal (lines 1-7)	10,880,558	8.
9. 6739 Technology-related hardware & software (\$5,000 or more)	567,050	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	770,304	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	34,923	11.

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)

1. Function 2210 Improvement of instruction	325,759	1.
2. Function 2220 Library/media services	119,422	2.

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)

1. Object 664X, functions 1000 and 2220	3,832,878	1.
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Instructions

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

	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	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)		
Current expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	0	0	0	0	0			0	0	0	0	
2100, 2200 Student support services	2.	18,960	3,797	0	114,171	0	0		0	0	0	136,928	
2300, 2500, 2900 Other support services	3.	900	220	0	0	0	0	0	0	0	0	1,120	
2400 School administration	4.	0	0	0	0	0	0		0	0	0	0	
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0		0	0	0	0	
2700 Student transportation	6.	0	0	0	0	0	0		0	0	0	0	
3100 Food service operations	7.	0	0	0	0	0	0		0	0	0	0	
3200 Enterprise operations	8.	0	0	0	0	0	0		0	0	0	0	
3300 Community services operations	9.	0	0	0	0	0	0			0	0	0	
3400 Bookstore operations	10.	0	0	0	0	0	0		0	0	0	0	
Other	11.	0	0	0	0	0	0	0	0	0	0	0	
Total (lines 1-12)	12.	19,860	4,017	0	114,171	0	0	0	0	0	0	138,048	

Technology related expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies–technology-related	0	0
6. 6737-38 Technology-related hardware & software (less than \$5,000)	0	0
7. 6739 Technology-related hardware & software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	0

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	955,391	955,244		
2. Elementary and secondary school emergency relief funds (ESSER II)	3,932,924	3,932,924	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	9,457,929	9,450,202	0	7,727
4. Governor's emergency education relief funds (GEER) - includes acceleration academies program	77,500	77,500	0	0
5. Coronavirus relief fund (CRF)—enrollment stability grant (ESG) program	4,951,010	4,951,010		
6. Other COVID-19 federal relief funds	8,225,128	8,057,270	138,048	29,810
7. Total	27,599,882	27,424,150	138,048	37,537

Total FY 2025 expenditures + other financing uses

138,048

Food Service

Instructions

Instructions		Fund 510	
		Actual	
Beginning fund balance (1)	1.	2,671,922	1.
Revenues			
1500 Investment income	2.	104,885	2.
1600 Food service	3.	2,261,136	3.
Other local _3200_____	4.	20,379	4.
4500 Restricted revenue rec. from fed. gov.	5.	3,600,702	5.
4900 Revenue for/on behalf of the district	6.	0	6.
Total revenue (lines 2-6)	7.	5,987,102	7.
5000 Other financing sources and fund transfers-in	8.	0	8.
Total available (lines 1, 7, and 8)	9.	8,659,024	9.

A. Number of operating months

B. Number of meals served	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	215,174	1,057,194	0	0
b. Program adults/adult workers	24	1,807	0	0
c. Other	0	0	136,008	0
2. Served at other locations				
a. Reimbursable meals only	27,796	36,673	0	0
b. Program adults/adult workers	0	0	0	0
c. Other	0	0	0	0

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal prices

Prices	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	1.70	1.70	0.00	2.10
5. Paid lunch	3.00	3.10	0.00	3.90
6. Paid snack	0.00	0.00	0.00	0.00

D. Special milk program

Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	0

For comparison only - prior year number of meals served

For comparison only - prior year number of meals served	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	229,991.00	1,085,418.00	0.00	0.00
b. Program adults/adult workers	13.00	1,975.00	0.00	0.00
c. Other	0.00	0.00	139,431.00	0.00
2. Served at other locations				
a. Reimbursable meals only	29,853.00	38,594.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

Expenditures

6150 Classified salaries

6200 Employee benefits

6400 Purchased property services

6570 Food service management

6591 Services purchased from other AZ districts

6610 General supplies (nonfood items)

6620 Energy

6631 USDA Commodities (excluding freight)

6632 USDA Commodities (freight only)

6633 Other food

6634 Storage costs for USDA Commodities

6700 Property (excluding 6731-39)

6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under \$5,000

6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing \$5,000 or more

6832 and 6842 Other principal and interest

Other expenditures _____

Total expenditures (lines 10-25)

6910 Indirect costs transfers-out

6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)

Total expenditures & other uses
(lines 26-28)

Ending fund balance (line 9 minus line 29) (1)

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).

6400 Purchased property services	0
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(1) Includes food service fund revolving account cash balance of \$0 at 7/1/24 or \$0 at 6/30/25, as applicable.

E. Detail of food service management company expenditures

Classified salaries	
Employee benefits	
Supplies and materials (nonfood)	
Food	
Management fee	4,774,730
Other	
Total (must equal total of amounts on line 13 above)	4,774,730

I certify that the Annual Financial Report of Kyrene Elementary School District #28, Maricopa County, for fiscal year 2025 was approved by the Governing Board on October 14, 2025, and that the complete Annual Financial Report may be reviewed by contacting Chris Herrmann at the District Office, telephone 480-541-1120, during normal business hours.

Avg. Daily Membership	CTDS number		070428000		
	2024		2025		
	Attending 12,987.0659		12,378.1276		
2025 Tax Rates:		Primary		Secondary	
		1.6667		1.7159	

Instructions

Rev. 8/25 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	Fund types
Regular Education				99,341,965	83,179,777		
Special Education				31,062,655	26,352,372		
Pupil Transportation				5,560,915	4,904,773		
Desegregation				0	0		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				993,150	980,777		
Budget-controlled funds (A.R.S. §§15-304 and 15-977)							
Maintenance and Operation total	30,155,965	110,336,270	0	136,958,685	115,417,699	25,074,536	General
Classroom Site Funds	7,532,826	12,158,535		19,597,183	11,068,196	8,623,165	Special revenue
Unrestricted Capital Outlay	17,757,647	15,832,535	0	33,610,565	16,645,715	16,944,467	Capital projects
Adjacent Ways	671,271	22,785	0	689,254	0	694,056	Capital projects
Federal projects	2,302,441	7,746,035	(151,988)	13,967,518	6,608,381	3,288,107	
State projects	(6,271)	1,677,213	0	5,163,103	2,164,187	(493,245)	
Cash-controlled funds (A.R.S. §15-304)							
Instructional Improvement	3,829,655	1,117,906		4,679,655	759,336	4,188,225	Special revenue
Bond Building	35,236,783	0	42,696,436	77,933,219	31,366,536	46,566,683	Capital projects
Condemnation	2,623	62	0	2,552	0	2,685	Capital projects
Energy and Water Savings	50,755	120,409	0	171,164	171,164	0	Capital projects
New School Facilities	0	0		0	0	0	Capital projects
County, City, and Town Grants	0	0	0	0	0	0	Special revenue
English Language Learner	0	124,766	0	141,164	140,265	(15,499)	Special revenue
Compensatory Instruction	0	0	0	0	0	0	Special revenue
School Plant Fund	2,022,968	66,469	834,508	2,822,968	216,573	2,707,372	General
Food Service	2,671,922	5,987,102	0	7,962,473	5,563,279	3,095,745	Special revenue
Civic Center	121,973	261,374	0	371,973	209,857	173,490	Special revenue
Community School	4,660,677	9,719,648	0	15,924,516	9,849,917	4,530,408	Special revenue
Auxiliary Operations	1,093,940	1,034,506	0	1,206,180	1,024,440	1,104,006	Special revenue
Extracurricular Activities Fees	839,516	635,611	0	1,031,274	659,000	816,127	Special revenue
Gifts and Donations	475,131	189,230	0	431,959	286,102	378,259	Special revenue
Gifts and Donations—Capital	24,334	585	0	45,431	1,176	23,743	Capital projects
Career & Technical Education Projects	0	0	0	0	0	0	Special revenue
Fingerprint	8,537	235	0	8,308	0	8,772	Special revenue
School Opening	0	0	0	0	0	0	General
Insurance Proceeds	362,475	20,230	0	364,975	0	382,705	General
Textbooks	96,395	12,377	0	111,735	16,106	92,666	Special revenue
Litigation Recovery	166,908	90,941	0	254,123	45,394	212,455	Capital projects
Indirect Costs	3,225,639	93,145	151,988	3,452,554	792,849	2,677,923	General
Unemployment Insurance	28,653	613	0	55,153	10,968	18,298	General
Teacherage	0	0	0	0	0	0	Capital projects
Insurance Refund	0	0	0	0	0	0	Special revenue
Grants and Gifts to Teachers	4,132	109	0	4,993	106	4,135	Special revenue
Advertisement	12,383	4,150	0	14,884	495	16,038	General
Career Technical Education	0	0	0	0	0	0	Special revenue
Arizona Industry Credentials Incentive	0	0	0	0	0	0	Special revenue
Impact Aid Revenue Bond Building	0	0	0	0	0	0	Capital projects
Debt Service	1,939,124	25,671,871	0	26,687,600	25,589,191	2,021,804	Debt service
Emergency Deficiencies Correction	0	0	0	0	0	0	Capital projects
Building Renewal Grant	0	0	0	1,300	0	0	Capital projects
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	Debt service
Student Activities	279,164	146,417	0	539,950	132,151	293,430	Special revenue
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	1,052,324	0	0	1,052,324	815,275	237,049	Special revenue
Permanent Fund	0	0	0	0	0	0	Permanent
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	934,044	822,747	0	914,025	813,554	943,237	Enterprise
Self-Insurance	13,713,495	13,486,018	0	27,911,485	12,849,972	14,349,541	Internal services
Intergovernmental Agreements	0	283,612	0	278,812	283,612	0	Internal services
OPEB	0	0	0	0	0	0	Internal services
Other Internal Service Fund	1,336	292,177	0	526,335	293,513	0	Internal services

Additional fund balance reserve information
(See fund balance reserve tab for more detail)

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2025.
- (2) The District's actual fund balance reserve for FY 2025 was:
0

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

A. Ending fund balance amounts and planned uses	Funds														
	General fund*			Capital projects fund				Special revenue funds			Debt service funds	Permanent fund	Enterprise funds	Internal service funds	Total all funds
	Maintenance and Operations fund	Unrestricted Capital Outlay Fund (if included in the general fund)	Other funds reported in the general fund	Unrestricted Capital Outlay Fund (if not included in the general fund)	Bond Building Funds	Adjacent Ways Fund	Other capital projects funds	Classroom Site Fund	Federal and state grants	Other special revenue funds					
Prior year ending fund balance															
1. Ending fund balance reported in FY 2024 AFR	30,155,965	0	9,339,310	17,757,647	35,236,783	671,271	244,620	7,532,826	(1,391,022)	15,133,366	1,939,124	0	934,044	13,714,831	131,268,765
Current year ending fund balance															
2. Total FY 2025 ending fund balance	25,074,536	0	9,548,246	16,944,467	46,566,683	694,056	238,883	8,623,165	(951,048)	14,906,813	2,021,804	0	943,237	14,349,541	138,960,383
FY 2025 ending fund balance details:															
3.a Fund deficit	0	0	0	0	0	0	0	0	(951,048)	0	0	0	0	0	(951,048)
3.b Fund balance exceeding budget capacity in budget-controlled funds	3,516,956	0	0	0	0	0	0	0	0	0	0	0	0	0	3,516,956
3.c Planned to be spent in FY 2026 to support budgeted spending	7,387,873	0	500,000	0	32,270,894	0	0	0	0	1,000,000	0	0	0	0	41,158,767
3.d Maintained for debt retirement after FY 2026	0	0	0	0	0	0	0	0	0	0	2,021,804	0	0	0	2,021,804
3.e Maintained for capital projects after FY 2026	0	0	2,000,000	16,944,467	14,295,789	694,056	238,883	0	0	200,000	0	0	0	0	34,373,195
3.f Maintained for retirement contributions after FY2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.g Maintained for self-insurance or OPEB after FY 2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.h Maintained for future financial stability	0	0	0	0	0	0	0	0	0	0	0	0	0	14,349,541	14,349,541
3.i MAINTAINED FOR SPENDING AFTER FY26	14,169,707	0	7,048,246	0	0	0	0	8,623,165	0	13,706,813	0	0	943,237	0	44,491,168
3.j other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.k Total FY 2025 ending fund balance	25,074,536	0	9,548,246	16,944,467	46,566,683	694,056	238,883	8,623,165	(951,048)	14,906,813	2,021,804	0	943,237	14,349,541	138,960,383
FY 2025 ending fund balance classification															
4.a Nonspendable	3,516,956	0	0	0	0	0	0	0	0	0	0	0	0	0	3,516,956
4.b Restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.c Committed	7,387,873	0	2,500,000	0	32,270,894	0	0	0	0	1,000,000	0	0	0	0	43,158,767
4.d Assigned	14,169,707	0	7,048,246	16,944,467	14,295,789	694,056	238,883	8,623,165	(951,048)	13,906,813	2,021,804	0	943,237	14,349,541	92,284,660
4.e Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.f Total (amount must agree to line 3.k above)	25,074,536	0	9,548,246	16,944,467	46,566,683	694,056	238,883	8,623,165	(951,048)	14,906,813	2,021,804	0	943,237	14,349,541	138,960,383

*See the Summary tab, column K, and page 5, column K, to identify which funds are included in the General, Capital Projects, and Special Revenue, and Other Funds columns on this page.

B. Fund balance reserve process or policy

1. Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (yes or no in cell F28) If the District has an adopted governing board policy, enter the policy number in the box provided (cell G28).

No

Governing Board policy number (N/A if no adopted policy exists):

If question 1 was answered yes, complete the table below to describe the District's specific FY 2025 targeted and actual fund balance reserve amounts and methods used to establish those targeted fund balance reserve amounts. Type "n/a" in any unused cells to clear orange shading.

2. Fund(s)	Targeted FY 2025 fund balance reserve amount(s)	Actual FY 2025 fund balance reserve amount(s)	Method used to establish a targeted fund balance reserve amount
Total:	0	0	

3. The District plans to take the following actions related to its ending fund balance in FY 2026 and thereafter:

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
English Language Learner Fund 071										
Revenues										
3200 Restricted revenue from state sources	1.	124,766								
Investment income and other revenues	2.	0								
Total revenues (lines 1 and 2)	3.	124,766								
Expenditures										
1000 Instruction	4.		109,604	30,661	0	0	0	0	141,164	140,265
2000 Support services										
2100 Students	5.		0	0	0	0	0	0	0	0
2200 Instructional staff	6.		0	0	0	0	0	0	0	0
2300 General administration	7.		0	0	0	0	0	0	0	0
2400 School administration	8.		0	0	0	0	0	0	0	0
2500 Central services	9.		0	0	0	0	0	0	0	0
2600 Operation & maintenance of plant	10.		0	0	0	0	0	0	0	0
2700 Student transportation	11.		0	0	0	0	0	0	0	0
2900 Other	12.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 3)	13.	124,766	109,604	30,661	0	0	0	0	141,164	140,265
Compensatory Instruction Fund 072										
Revenues										
3200 Restricted revenue from state sources	14.	0								
Investment income and other revenues	15.	0								
Total revenues (lines 14 and 15)	16.	0								
Expenditures										
1000 Instruction	17.		0	0	0	0	0	0	0	0
2000 Support services										
2100 Students	18.		0	0	0	0	0	0	0	0
2200 Instructional staff	19.		0	0	0	0	0	0	0	0
2300 General administration	20.		0	0	0	0	0	0	0	0
2400 School administration	21.		0	0	0	0	0	0	0	0
2500 Central services	22.		0	0	0	0	0	0	0	0
2600 Operation & maintenance of plant	23.		0	0	0	0	0	0	0	0
2700 Student transportation	24.		0	0	0	0	0	0	0	0
2900 Other	25.		0	0	0	0	0	0	0	0
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0