

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070297000

I certify that the Annual Financial Report of Deer Valley Unified District, Maricopa County, for fiscal year 2015 was approved by the Governing Board on October 13, 2015, and that the complete Annual Financial Report may be reviewed by contacting Jim Migliorino at the District Office, telephone 623-445-4958, during normal business hours.

Avg. Daily Membership

2014

2015

Attending

31,867.083

32,142.177

2015 Tax Rates:

Primary

Secondary

4.4104

2.0685

ADE/AG 41-202S Rev. 8/15-FY 2015

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				135,878,462	134,400,428	
Special Education				33,963,000	35,178,170	
Pupil Transportation				10,946,000	10,037,399	
Desegregation						
Special K-3 Program Override						
Dropout Prevention Programs						
Joint Career & Tech. Ed. & Voc. Ed. Center						
K-3 Reading Program				1,092,430	1,092,297	
Maintenance and Operation Total	9,336,936	175,547,103	0	181,879,892	180,708,294	4,175,745
Classroom Site Funds	5,015,003	11,515,527		14,801,295	13,564,396	2,966,134
Instructional Improvement	1,136,244	1,297,551		1,420,000	1,251,182	1,182,613
Unrestricted Capital Outlay	6,379,199	4,269,677	0	9,137,091	5,904,240	4,744,636
Student Success	0	618,310		0	583,613	34,697
Adjacent Ways	2,115	741,123	0	750,000	741,068	2,170
Bond Building	26,249,346	25,000,000	0	28,000,000	40,139,707	11,109,639
Other Capital Funds	1,611,613	636,107	0	50,000	2,600	2,245,120
New School Facilities	1,715,616	7,478		0	0	1,723,094
Federal Projects	971,778	14,508,748	(565,498)	17,277,000	14,801,171	113,857
State Projects	23,321	607,409		732,000	595,727	35,003
County, City, and Town Grants						
Structured English Immersion	0	271,549		271,549	271,549	0
Compensatory Instruction	14,726	0		14,726	7,183	7,543
School Plant Funds	115,231	16,785	0	0	0	132,016
Food Service	453,846	11,786,323	(1,210,585)	0	10,811,169	218,415
Civic Center	2,396,984	1,824,969	0	2,800,000	2,830,735	1,391,218
Community School	4,026,998	6,244,245	0	7,300,000	7,441,890	2,829,353
Auxiliary Operations	961,369	1,846,416	0	1,400,000	1,691,849	1,115,936
Extracurricular Activities Fees	1,113,968	1,177,398	0	900,000	1,084,708	1,206,658
Gifts and Donations	617,045	811,141	0	1,100,000	941,685	486,501
Career & Tech. Ed. & Voc. Ed. Projects						
Fingerprint	0	8,184	0	20,000	6,884	1,300
School Opening						
Insurance Proceeds	84,944	65,776	0	100,000	74,915	75,805
Textbooks	120,690	19,349	0	50,000	23,743	116,296
Litigation Recovery	70,679	351	0	50,000	0	71,030
Indirect Costs	1,165,858	6,273	1,788,063	1,400,000	1,480,489	1,479,705
Unemployment Insurance	15,049	75	0	2,000	0	15,124
Teacherage						
Insurance Refund						
Grants and Gifts to Teachers						
Advertisement						
Joint Technical Education	2,971,203	1,220,160	0	2,200,000	2,104,076	2,087,287
Impact Aid Revenue Bond Building						
Debt Service	4,982,276	29,955,516	0	33,357,071	31,896,982	3,040,810
Emergency Deficiencies Correction						
Building Renewal Grant						
Impact Aid Rev. Bond Debt Service						
Student Activities	1,612,731	3,904,989			3,971,313	1,546,407
Self-Insurance						
Intergovernmental Agreements						
OPEB						
Other Funds	0	370,690	0	700,000	370,690	0

DISTRICT NAME Deer Valley Unified

COUNTY Maricopa

CTDS NUMBER 070297000



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 2015

SIGNATURE/DATE SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on October 15, 2015 contain(s) the data for the AFR described above. Date

Superintendent Signature James Veitenheimer Superintendent (Typed Name) Jim Migliorino District Contact Employee

Business Manager Signature Jim Migliorino Business Manager (Typed Name) 623.445.4958 Telephone Number jim.migliorino@dvusd.org E-mail

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

**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)

**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)

**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.	9,336,936	6,379,199	2,115	4,982,276	1.
2.	83,890,943	3,344,570	739,463	29,749,190	2.
3.	777,736				3.
4.					4.
5.	13,906				5.
6.	217,321	10,661		39,660	6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.	1,144	24,064	1,660	166,666	17.
18.	30,948				18.
19.	84,931,998	3,379,295	741,123	29,955,516	19.
20.					20.
21.	6,957,821				21.
22.					22.
23.					23.
24.	6,957,821	0			24.
25.	65,424,342				25.
26.	18,232,942	890,382			26.
27.					27.
28.	83,657,284	890,382		0	28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.	0			0	36.
37.	175,547,103	4,269,677	741,123	29,955,516	37.
38.					38.
39.					39.
40.					40.
41.	184,884,039	10,648,876	743,238	34,937,792	41.
42.	180,708,294	5,904,240	741,068	31,896,982	42.
43.					43.
44.	180,708,294	5,904,240	741,068	31,896,982	44.
45.	4,175,745	4,744,636	2,170	3,040,810	45.

- (1) The Maintenance and O account cash balance of
- (2) The Government Proper \$
- (3) The Maintenance and O account cash balance of

**MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	58,655,295	23,250,876	1,458,770	928,524	71,047	86,013,892	84,364,512	81,249,396	3.8%
2000 Support Services										
2100 Students	2.	4,372,731	1,475,918	232,556	17,581		5,746,000	6,098,786	5,597,889	8.9%
2200 Instructional Staff	3.	2,687,914	941,878	74,719	32,221	6,518	2,709,570	3,743,250	2,790,702	34.1%
2300 General Administration	4.	260,217	74,540	424,395	11,789	10,852	946,000	781,793	1,179,502	-33.7%
2400 School Administration	5.	7,907,397	2,428,192	100,849	35,786	5,212	10,426,000	10,477,436	10,805,779	-3.0%
2500 Central Services	6.	4,647,142	1,392,216	665,968	188,934	55,393	6,625,000	6,949,653	6,718,725	3.4%
2600 Operation & Maintenance of Plant	7.	8,179,201	3,230,436	6,128,356	4,238,234	649	23,198,000	21,776,876	22,314,640	-2.4%
2900 Other	8.				1,015	7,526	10,000	8,541	8,544	0.0%
3000 Operation of Noninstructional Services	9.	123,418	43,696	31,507	960		204,000	199,581	215,334	-7.3%
610 School-Sponsored Cocurricular Activities	10.									
620 School-Sponsored Athletics	11.									
630 Other Instructional Programs	12.									
700, 800, 900 Other Programs	13.									
Regular Education Subsection Subtotal (lines 1-13)	14.	86,833,315	32,837,752	9,117,120	5,455,044	157,197	135,878,462	134,400,428	130,880,511	2.7%
<b>200 Special Education</b>										
1000 Instruction	15.	16,357,205	5,807,370	2,270,799	501,662	38,844	24,273,000	24,975,880	23,970,357	4.2%
2000 Support Services										
2100 Students	16.	6,320,252	1,917,613	1,057,855			8,865,000	9,295,720	8,964,464	3.7%
2200 Instructional Staff	17.	551,205	194,462	49,956	1,087	109,860	825,000	906,570	807,123	12.3%
2300 General Administration	18.									
2400 School Administration	19.									
2500 Central Services	20.									
2600 Operation & Maintenance of Plant	21.									
2900 Other	22.									
3000 Operation of Noninstructional Services	23.									
Subtotal (lines 15-23)	24.	23,228,662	7,919,445	3,378,610	502,749	148,704	33,963,000	35,178,170	33,741,944	4.3%
<b>400 Pupil Transportation</b>	25.	5,042,584	2,283,965	741,882	1,968,944	24	10,946,000	10,037,399	10,725,077	-6.4%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.									
<b>520 Special K-3 Program Override</b> (from Supplement, page 1, line 10)	27.									
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	28.									
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.									
Subtotal (lines 28 and 29)	30.									
<b>540 Joint Career and Technical Education and Vocational Education Center</b> (from Supplement, page 1, line 20)	31.									
<b>550 K-3 Reading Program</b>	32.	781,165	265,596	25,420	20,116	0	1,092,430	1,092,297	1,131,709	-3.5%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	115,885,726	43,306,758	13,263,032	7,946,853	305,925	181,879,892	180,708,294	176,479,241	2.4%

**UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
<b>Unrestricted Capital Outlay Override (1)</b>	1.		3,436,978	523,928			1,557,490	5,500,000	5,518,396	3,852,456	43.2%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>	2.		3,436,978	356,176			21,109	6,927,091	3,814,263	4,795,491	-20.5%
1000 Instruction	2.		3,436,978	356,176			21,109	6,927,091	3,814,263	4,795,491	-20.5%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	1,500	16,244	17,357			31,887	80,000	66,988	101,535	-34.0%
2300, 2400, 2500, 2900 Administration	4.	2,701		45,572		0	1,557,490	1,730,000	1,605,763	1,469,420	9.3%
2600 Operation & Maintenance of Plant	5.	0		101,061			0	200,000	101,061	246,235	-59.0%
2700 Student Transportation	6.	0		246,763			69,402	200,000	316,165	178,464	77.2%
3000 Operation of Noninstructional Services	7.										
4000 Facilities Acquisition and Construction	8.										
5000 Debt Service	9.										
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	4,201	3,453,222	766,929	0	0	1,679,888	9,137,091	5,904,240	6,791,145	-13.1%

(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 \$0 Actual

**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
6150 Classified Salaries	1.			0	49,405		
6200 Employee Benefits	2.			0	8,620		
6450 Construction Services	3.			21,000,000	18,219,560		
6710 Land and Improvements	4.	0	114,895	0	2,223,321		
6720 Buildings and Improvements	5.	0	27,495	7,000,000	7,819,917		
6731 Furniture and Equipment	6.	1,330,000	524,881	0	1,238,008		
6734 Vehicles	7.	200,000	83,202	0	895,450		
6737 Technology-Related Hardware and Software	8.	2,510,000	1,699,007	0	8,129,900		
6831, 6832 Redemption of Principal	9.						
6841, 6842, 6850 Interest	10.						
<b>Total (lines 1-10)</b>	11.	4,040,000	2,449,480	28,000,000	38,584,181	0	0
<b>Total amounts reported on lines 1 through 10 above for:</b>							
Renovation	12.			14,000,000	4,857,872		
New Construction	13.			0	13,658,427	0	
Other	14.	4,040,000	2,449,480	14,000,000	20,067,882	0	
<b>Total (lines 12-14)</b>	15.	4,040,000	2,449,480	28,000,000	38,584,181	0	0

**Funds 610, 630, and 695**

1. New construction cost per square foot	\$ 191
2. Land acquisition costs	\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$98,564,513
Buildings and Improvements	\$492,494,599
Furniture, Equipment, Vehicles, and Technology	\$39,286,638
Construction in Progress	\$14,771,495
<b>Total</b>	<b>\$645,117,245</b>

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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	2,299,184										
Interest Income	2.											
Total Revenues (lines 1 and 2)	3.	2,299,184										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,460,482	308,486				1,813,184	1,768,968	1,860,953	-4.9%	
2100 Support Services - Students	5.							0	0	1,338	-100.0%	
2200 Support Services - Instructional Staff	6.		58,230	11,178				61,000	69,408	76,140	-8.8%	
Program 100 Subtotal (lines 4-6)	7.		1,518,712	319,664				1,874,184	1,838,376	1,938,431	-5.2%	
200 Special Education												
1000 Instruction	8.		368,432	70,346				402,000	438,778	400,487	9.6%	
2100 Support Services - Students	9.		14,092	2,653				17,000	16,745	27,703	-39.6%	
2200 Support Services - Instructional Staff	10.		4,427	858				6,000	5,285	8,028	-34.2%	
Program 200 Subtotal (lines 8-10)	11.		386,951	73,857				425,000	460,808	436,218	5.6%	
Other Programs (Specify)												
1000 Instruction	12.											
2100 Support Services - Students	13.											
2200 Support Services - Instructional Staff	14.											
Other Programs Subtotal (lines 12-14)	15.											
Total Classroom Site Fund 011 - Base Salary	16.	377,865	2,299,184	1,905,663	393,521			2,299,184	2,299,184	2,374,649	-3.2%	377,865
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	4,598,368										
Interest Income	18.	6,064										
Total Revenues (lines 17 and 18)	19.	4,604,432										
Expenditures												
100 Regular Education												
1000 Instruction	20.		4,709,788	884,886				5,738,049	5,594,674	2,907,049	92.5%	
2100 Support Services - Students	21.		7,285	244				7,529	7,509	4,265	-64.6%	
2200 Support Services - Instructional Staff	22.		77,214	14,601				193,000	91,815	109,978	-16.5%	
Program 100 Subtotal (lines 20-22)	23.		4,788,267	899,731				5,931,049	5,687,998	3,021,292	88.3%	
200 Special Education												
1000 Instruction	24.		1,029,239	193,029				1,145,000	1,222,268	598,377	104.3%	
2100 Support Services - Students	25.		61,113	11,188				73,000	72,301	43,437	66.5%	
2200 Support Services - Instructional Staff	26.		109,385	20,428				16,000	129,813	8,146	1493.6%	
Program 200 Subtotal (lines 24-26)	27.		1,199,737	224,645				1,234,000	1,424,382	649,960	119.1%	
Other Programs (Specify)												
1000 Instruction	28.											
2100 Support Services - Students	29.											
2200 Support Services - Instructional Staff	30.											
Other Programs Subtotal (lines 28-30)	31.											
Total Classroom Site Fund 012 - Performance Pay	32.	2,970,681	4,604,432	5,988,004	1,124,376			7,165,049	7,112,380	3,671,252	93.7%	462,733
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	4,598,368										
Interest Income	34.	13,543										
Total Revenues (lines 33 and 34)	35.	4,611,911										
Expenditures												
100 Regular Education												
1000 Instruction	36.		2,528,712	459,785	43,636	147,738		4,115,062	3,179,871	3,292,523	-3.4%	
2100 Support Services - Students	37.							0	0	1,995	-100.0%	
2200 Support Services - Instructional Staff	38.		190,773	36,592				327,000	227,365	218,701	4.0%	
Program 100 Subtotal (lines 36-38)	39.		2,719,485	496,377	43,636	147,738		4,442,062	3,407,236	3,513,219	-3.0%	
200 Special Education												
1000 Instruction	40.		549,336	104,932				823,000	654,268	595,977	9.8%	
2100 Support Services - Students	41.		21,011	3,959				59,000	24,970	41,306	-39.5%	
2200 Support Services - Instructional Staff	42.		55,601	10,757				13,000	66,358	10,001	563.5%	
Program 200 Subtotal (lines 40-42)	43.		625,948	119,648				895,000	745,596	647,284	15.2%	
530 Dropout Prevention Programs												
1000 Instruction	44.											
Other Programs (Specify)												
1000 Instruction	45.											
2100, 2200 Support Serv. Students & Instructional Staff	46.											
Other Programs Subtotal (lines 45 and 46)	47.											
Total Classroom Site Fund 013 - Other	48.	1,666,457	4,611,911	3,345,433	616,025	43,636	147,738	5,337,062	4,152,832	4,160,503	-0.2%	2,125,536
Total Classroom Site Funds (lines 16, 32, and 48)	49.	5,015,003	11,515,527	11,239,100	2,133,922	43,636	147,738	14,801,295	13,564,396	10,206,404	32.9%	2,966,134

(1) For FY 2015, the district received Classroom Site Fund revenue of \_\_\_\_\_ and expended \_\_\_\_\_ in Fund 010, object code 6590 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.

**FEDERAL AND STATE PROJECTS**

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>FEDERAL PROJECTS</b>						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (370,505)	4,471,831	(212,019)	5,378,000	4,319,789	(430,482)
140-150 ESEA Title II - Prof. Development and Technology	2. (134,381)	683,736	(32,337)	686,000	568,883	(51,865)
160 ESEA Title IV - 21st Century Schools	3. (37,262)	511,996	(30,223)	622,000	542,079	(97,568)
170-180 ESEA Title V - Promote Informed Parent Choice	4.					
190 ESEA Title III - Limited English & Immigrant Students	5. (36,385)	221,921		216,000	201,598	(16,062)
200 ESEA Title VII - Indian Education	6.					
210 ESEA Title VI - Flexibility and Accountability	7.					
220 IDEA Part B	8. (220,833)	4,851,429	(264,043)	5,118,000	4,665,068	(298,515)
230 Johnson-O'Malley	9.					
240 Workforce Investment Act	10.					
250 AEA-Adult Education	11.					
260-270 Vocational Education - Basic Grants	12. (19,727)	451,161	(21,745)	482,000	447,491	(37,802)
280 ESEA Title X - Homeless Education	13. 0	40,000	(2,143)	40,000	37,857	0
290 Medicaid Reimbursement	14. 1,507,780	243,553		1,500,000	1,460,681	290,652
374 E-Rate	15. 281,224	477,668		500,000		758,892
378 Impact Aid	16.					
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 1,867	2,555,453	(2,988)	2,735,000	2,557,725	(3,393)
<b>Total Federal Project Funds (lines 1-17)</b>	18. 971,778	14,508,748	(565,498)	17,277,000	14,801,171	113,857
<b>STATE PROJECTS</b>						
400 Vocational Education	19. 11,460	234,287		243,000	221,261	24,486
410 Early Childhood Block Grant	20.					
420 Ext. School Yr. - Pupils with Disabilities	21.					
425 Adult Basic Education	22.					
430 Chemical Abuse Prevention Programs	23.					
435 Academic Contests	24.					
450 Gifted Education	25.					
460 Environmental Special Plate	26.					
465-499 Other State Projects	27. 11,861	373,122		489,000	374,466	10,517
<b>Total State Project Funds (lines 19-27)</b>	28. 23,321	607,409		732,000	595,727	35,003
<b>Total Federal and State Projects (lines 18 and 28)</b>	29. 995,099	15,116,157	(565,498)	18,009,000	15,396,898	148,860

(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.





DISTRICT NAME Deer Valley Unified

COUNTY Maricopa

CTDS NUMBER 070297000

A. 1. Bonds Outstanding, June 30, 2015			<u>\$189,410,000</u>
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	<u>\$2,113,443,430</u>	Tax Rate	<u>4.4104</u>
b. Secondary	<u>\$2,202,994,012</u>	Tax Rate	<u>2.0685</u>
3. Number of Schools			<u>37</u>
4. Actual Days in Session			<u>180</u>
5. Area of School District (Square Miles)			<u>367</u>

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

(Report this WHETHER OR NOT district changed boundaries in FY 2015)

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

1. Destruction or damage				1.
2. Excessive/unexpected legal expenses				2.
3. Mitigation or removal of health or safety hazard				3.

M & O	Unrestricted Capital Outlay

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$149,927,418</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$8,871,306</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$23,474,076</u>
4. Support Services—Students (Function 2100)	<u>\$16,489,645</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$58,149,515</u>
6. Total Current Expenditures	<u>\$256,911,960</u>

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?  Yes

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2017.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items.) Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

a. Total Central Services Expenditures (Function 2500)	<u>\$6,949,652</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$21,776,876</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$1,021,169</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$1,802,984</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$638,507</u>
b. Food Service (Fund 510)	<u>\$38,217</u>

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	<u>\$1,698,665</u>
--	--------------------

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 \$

**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	1	69	170	247	285	370	417	351	333					2,243
2. Verbal Reasoning	1	38	118	196	249	316	357	326	290					1,891
3. Nonverbal Reasoning	1	17	72	111	144	202	234	218	200					1,199
4. Total Duplicated Enrollment (lines 1-3)	3	124	360	554	678	888	1,008	895	823	0	0	0	0	5,333

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE**

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	1,081,000	1,107,000
2. Emotional Disability	3,848,000	3,954,000
3. Hearing Impairment	976,000	1,003,000
4. Other Health Impairments	697,000	716,000
5. Specific Learning Disability	9,213,000	9,469,152
6. Mild, Moderate, or Severe Intellectual Disability	2,399,000	2,465,000
7. Multiple Disabilities	1,064,000	1,093,000
8. Multiple Disabilities with Severe Sensory Impair.	521,000	535,000
9. Orthopedic Impairment	1,105,000	1,135,000
10. Developmental Delay		
11. Preschool Severe Delay	2,103,000	2,163,000
12. Speech/Language Impairment	5,755,000	5,913,000
13. Traumatic Brain Injury		
14. Visual Impairment	419,000	431,000
15. Subtotal (lines 1-14)	29,181,000	29,984,152
16. Gifted Education	1,764,000	2,022,428
17. Remedial Education		
18. ELL Incremental Costs		
19. ELL Compensatory Instruction	1,663,000	1,708,942
20. Vocational and Technological Education	1,355,000	1,462,648
21. Career Education		
22. Total (lines 15-21)	33,963,000	35,178,170

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 2,022,428
9-12	\$ _____
<b>Total</b>	<b>\$ 2,022,428</b>

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	46,000
2. Federal Audit Expenditures - All Funds	6330	3,000

**E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM**

Actual Expenditures made in FY 2015 \$ \_\_\_\_\_

**F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM**

Actual Expenditures made in FY 2015 \$ \_\_\_\_\_

**G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY**

Actual Expenditures made in FY 2015 \$ \_\_\_\_\_

**H. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
2,586,762			2,586,762
			0
			0
2,586,762	0	0	2,586,762

(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	10,080,794	3,024,356	1,966,172	7,296,985	11,597,111	64,903				1,197,509		35,227,830
2000 Support Services												
2100 Students	583,249	141,202	147,934	103,907	2,722	600						979,614
2200 Instructional Staff	2,964,544	762,827	578,491	306,515	18,917	25,841				1,779		4,658,914
2300 General Administration	179,784	40,719	94,379	4,057	4,744	54				460		324,197
2400 School Administration	250,200	47,341	4,295	5,777	1,877	140				144		309,774
2500, 2900 Central Services, Other	683,353	215,628	91,151	3,151,509	83,421	531				2,002		4,227,595
2600 Operation and Maintenance of Plant	282,761	82,580	95,550	1,202,364	120,454							1,783,709
2700 Student Transportation	94,830	18,076	31,292	69,402	1,168,540	445				2,313		1,384,898
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,349,275	1,424,032	290,368	5,725,139	38,656	512				2,798		10,830,780
3200 Enterprise Operations												
3300 Community Services Operations												
3400 Bookstore Operations	92,692	19,642	332,249	151,507	236,638	1,343				7,048		841,119
4000 Facilities Acquisition and Construction	75,677	20,111	21,998,094	65,650	9,477,490							31,637,022
5000 Debt Service								26,365,000	5,518,691			31,883,691
Total (lines 1-14)	18,637,159	5,796,514	25,629,975	18,082,812	22,750,570	94,369	0	26,365,000	5,518,691	1,214,053	0	124,089,143

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)	66,731,927	1,621,657	662,843
2. Special Education (Programs 200-230, 250, and 300-399)	16,957,547	410,963	437,141
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)			

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	2,933,660
7. Number of FTE-Certified Teachers		1,770
8. Number of FTE-Contract Teachers		23

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900			0
4. Total (lines 1-3)	0	0	0

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	1,367,555
2. 6720 Buildings and Improvements	6,856,011
3. 6730 Equipment	1,253,924
4. Total (lines 1-3)	9,477,490
5. 6450 Construction	20,337,685

DISTRICT NAME Deer Valley Unified

COUNTY Maricopa

CTDS NUMBER 070297000

FUND 510	
ACTUAL	
1.	453,846
2.	
3.	6,018,887
4.	
5.	5,767,436
6.	
7.	11,786,323
8.	
9.	12,240,169

**BEGINNING FUND BALANCE (1) REVENUES**

- 1500 Investment Income
- 1600 Food Service
- Other Local \_\_\_\_\_
- 4500 Restricted Revenue Rec. from Fed. Gov.
- 4900 Revenue for/on Behalf of the District
- TOTAL REVENUE** (lines 2-6)
- 5200 Fund Transfers-In
- TOTAL AVAILABLE** (lines 1, 7, and 8)

**A. Number of operating months**

**B. Number of Meals Served**

- 1. Served at District Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other
- 2. Served at Other Locations
  - a. Reimbursable Meals Only
  - b. Program Adults/Adult Workers
  - c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	875,227	2,678,106	590,875	50,614
b. Program Adults/Adult Workers	5,101	37,369	N/A	N/A
c. Other	8,963	124,190	23,407	N/A
2. Served at Other Locations				
a. Reimbursable Meals Only	N/A	N/A	N/A	N/A
b. Program Adults/Adult Workers	N/A	N/A	N/A	N/A
c. Other	N/A	N/A	N/A	N/A

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

**C. Meal Prices**

- 1. Reduced breakfast
- 2. Reduced lunch
- 3. Reduced snack
- 4. Paid breakfast
- 5. Paid lunch
- 6. Paid snack

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30	0.30	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	N/A	N/A	N/A	
4. Paid breakfast	1.25	1.25	1.50	1.50
5. Paid lunch	2.50	2.50	2.75	3.25
6. Paid snack	N/A	N/A	N/A	N/A

**D. Special Milk Program**

- Charge to children per 1/2 pint milk unit
- Number of 1/2 pint milk units served to children

Charge to children per 1/2 pint milk unit	N/A
Number of 1/2 pint milk units served to children	N/A

**FOOD SERVICE EXPENDITURES**

**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 6731-37)
- 6731-37 Furniture & Equipment, Vehicles, & Tech.
- Other Expenditures \_\_\_\_\_
- TOTAL EXPENDITURES** (lines 10-23)
- 6910 Indirect Costs
- 6930 Fund Transfers-Out
- TOTAL EXPENDITURES & OTHER USES**  
(lines 24-26)
- ENDING FUND BALANCE** (line 9 minus line 27) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	3,321,850	381,450	
11.	1,436,866		
12.	287,967		
13.			
14.			
15.	509,475		
16.			
17.	1,029,182		
18.	7,028		
19.	4,177,274		
20.			
21.			
22.	38,217		
23.	3,310		
24.	0	10,811,169	381,450
25.		1,210,585	
26.			
27.		12,021,754	
28.		218,415	

**E. Detail of Food Service Management Company Expenditures**

Classified Salaries	_____
Employee Benefits	_____
Supplies and Materials (Nonfood)	_____
Food	_____
Management Fee	_____
Other	_____
Total (must equal total of amounts on line 13 above)	<u>0</u>

(1) Includes Food Service Fund revolving account cash balance of \$0 at 7/1/14 or \$0 at 6/30/15, as applicable.