

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070297000

I certify that the Annual Financial Report of Deer Valley Unidied School District, Maricopa County, for fiscal year 2018 was approved by the Governing Board on October 9, 2018, 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

2017

2018

Attending

32,657.462

32,507.945

2018 Tax Rates:

Primary

Secondary

4.0723

2.5626

ADE/AG 41-202S Rev. 8/18-FY 2018

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				146,506,992	143,982,265	
Special Education				40,376,969	42,247,054	
Pupil Transportation				11,466,500	10,380,333	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,240,075	1,234,204	
Maintenance and Operation Total	850,089	203,573,382	0	199,590,536	197,843,856	6,579,615
Classroom Site Funds	3,367,285	14,040,657		16,311,088	15,944,816	1,463,126
Instructional Improvement	1,075,965	1,448,769		1,420,000	1,562,140	962,594
Unrestricted Capital Outlay	3,308,608	57,566	0	4,231,249	2,997,152	369,022
Adjacent Ways	502,594	8,204	0	400,000	471,000	39,798
Bond Building	19,678,708	0	24,686,615	28,000,000	19,272,416	25,092,907
Other Capital Funds	2,773,174	378,989	(217,768)	350,000	4,714	2,929,681
New School Facilities	1,742,258	14,683		0	1,752,172	4,769
Federal Projects	4,467,077	15,879,928	(490,738)	17,122,889	13,323,093	6,533,174
State Projects	8,345	2,104,786		2,065,673	952,826	1,160,305
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	669,929		948,720	684,752	(14,823)
Compensatory Instruction	0	0		0	0	0
School Plant Fund	149,334	16,307	217,768	0	0	383,409
Food Service	1,119,071	12,166,261	(1,017,180)	12,300,000	11,538,912	729,240
Civic Center	1,291,488	1,811,230	0	2,500,000	1,340,280	1,762,438
Community School	4,032,856	7,054,303	0	7,300,000	7,539,781	3,547,378
Auxiliary Operations	1,499,801	2,444,967	0	2,300,000	2,242,674	1,702,094
Extracurricular Activities Fees	1,524,078	1,804,482	0	1,900,000	1,776,751	1,551,809
Gifts and Donations	767,594	1,173,344	0	1,100,000	921,287	1,019,651
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	8,276	0	20,000	8,276	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	65,796	9,309	0	100,000	40,198	34,907
Textbooks	124,031	24,349	0	50,000	14,043	134,337
Litigation Recovery	72,000	1,132	0	50,000	2,500	70,632
Indirect Costs	778,280	14,704	1,507,918	1,600,000	1,863,825	437,077
Unemployment Insurance	15,330	249	0	2,000	0	15,579
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	2,454,087	1,464,469	0	2,200,000	1,888,123	2,030,433
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,684,291	34,876,073	0	34,500,000	34,006,575	2,553,789
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	1,632,460	3,520,791			3,439,590	1,713,661
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	0	530,577	0	700,000	530,577	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 **2018**

SIGNATURE/DATE	SIGNATURE/DATE
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on October 10, 2018 contain(s) the data for the AFR described above.  
Date

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

\_\_\_\_\_  
Curtis Finch, PhD  
Superintendent (Typed Name)

\_\_\_\_\_  
Jim Migliorino  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

\_\_\_\_\_  
Jim Migliorino  
Business Manager (Typed Name)

\_\_\_\_\_  
623-445-4958  
Telephone Number

\_\_\_\_\_  
jim.migliorino@dvsud.org  
E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ 197,843,856
2. Classroom Site Funds (from page 3, line 49)	\$ 15,944,816
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 2,997,152

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUES**

**1000 Local**

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1,700

**Subtotal (lines 2-19)**

**2000 Intermediate**

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

**Subtotal (lines 21-24)**

**3000 State**

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

**Subtotal (lines 26-29)**

**4000 Federal**

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 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 31-37)**

**Total Fund Revenue (lines 20, 25, 30, and 38)**

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

**TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)**

**Total Expenditures**

- 6900 Other Financing Uses and Other Items Including Transfers-Out

**TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)**

**ENDING FUND BALANCE (line 43 minus line 46) (3)**

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	850,089	3,308,608	502,594	19,678,708	1,684,291
2.	105,023,803	40,749	5,060		34,483,036
3.	1,070,210				
4.	127,632				33,969
5.	62,962				
6.					
7.	268,526				
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	81,150	16,817	3,144		359,068
19.	61,002				
20.	106,695,285	57,566	8,204	0	34,876,073
21.					
22.	7,455,420				
23.					
24.					
25.	7,455,420	0			
26.	2,213,154				
27.	64,166,446				
28.	23,043,077				
29.					
30.	89,422,677	0			0
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.	0				0
39.	203,573,382	57,566	8,204	0	34,876,073
40.				24,686,615	
41.					
42.					
43.	204,423,471	3,366,174	510,798	44,365,323	36,560,364
44.	197,843,856	2,997,152	471,000	19,272,416	34,006,575
45.	0				
46.	197,843,856	2,997,152	471,000	19,272,416	34,006,575
47.	6,579,615	369,022	39,798	25,092,907	2,553,789

- (1) The Maintenance account cash balance
- (2) The Government Pr \$ \_\_\_\_\_
- (3) The Maintenance account cash balance
- (4) Debt Service Fund

**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.	61,701,564	20,739,186	3,788,450	663,935	73,956	90,242,359	86,967,091	88,189,863	-1.4%
2000 Support Services										
2100 Students	2.	4,190,983	1,498,268	445,470	14,633	356	6,577,490	6,149,710	6,579,340	-6.5%
2200 Instructional Staff	3.	1,456,647	614,782	191,816	22,348	5,758	2,833,330	2,291,351	2,555,226	-10.3%
2300 General Administration	4.	437,213	3,523,248	391,398	6,821	20,597	3,985,252	4,379,277	4,201,091	4.2%
2400 School Administration	5.	8,473,866	2,657,184	226,439	30,422	1,085	10,367,362	11,388,996	11,508,967	-1.0%
2500 Central Services	6.	4,752,433	1,455,293	486,581	122,706	114,338	6,289,897	6,931,351	7,080,255	-2.1%
2600 Operation & Maintenance of Plant	7.	8,339,954	3,448,279	6,639,083	7,222,899	225	25,986,402	25,650,440	25,721,857	-0.3%
2900 Other	8.	0	0	0	4,725	3,340	10,000	8,065	16,853	-52.1%
3000 Operation of Noninstructional Services	9.	158,063	57,506	0	415	0	214,900	215,984	338,557	-36.2%
610 School-Sponsored Cocurricular Activities	10.						0	0	0	0.0%
620 School-Sponsored Athletics	11.						0	0	0	0.0%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	89,510,723	33,993,746	12,169,237	8,088,904	219,655	146,506,992	143,982,265	146,192,009	-1.5%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	20,110,472	7,232,397	2,923,592	663,678	23,861	30,167,884	30,954,000	30,960,716	0.0%
2000 Support Services										
2100 Students	16.	6,477,105	1,900,382	2,408,022	0	0	9,559,651	10,785,509	10,457,278	3.1%
2200 Instructional Staff	17.	259,248	126,350	47,712	1,000	73,235	649,434	507,545	636,829	-20.3%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.						0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	577	-100.0%
Subtotal (lines 15-23)	24.	26,846,825	9,259,129	5,379,326	664,678	97,096	40,376,969	42,247,054	42,055,400	0.5%
<b>400 Pupil Transportation</b>	25.	5,190,760	2,410,236	1,034,753	1,744,339	245	11,466,500	10,380,333	9,896,319	4.9%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.							0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	914,225	319,979				1,240,075	1,234,204	1,227,803	0.5%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	122,462,533	45,983,090	18,583,316	10,497,921	316,996	199,590,536	197,843,856	199,371,531	-0.8%

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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	2,796,842										
Interest Income	2.	37										
Total Revenues (lines 1 and 2)	3.	2,796,879										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,916,970	393,461				2,517,147	2,310,431	1,918,568	20.4%	
2100 Support Services - Students	5.		525	190				0	715	4,427	-83.8%	
2200 Support Services - Instructional Staff	6.		57,462	19,121				67,000	76,583	60,231	27.1%	
Program 100 Subtotal (lines 4-6)	7.		1,974,957	412,772				2,584,147	2,387,729	1,983,226	20.4%	
200 and 300 Special Education												
1000 Instruction	8.		478,121	150,892				442,000	629,013	552,711	13.8%	
2100 Support Services - Students	9.		26,114	8,155				18,000	34,269	33,542	2.2%	
2200 Support Services - Instructional Staff	10.		0	0				7,000	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		504,235	159,047				467,000	663,282	586,253	13.1%	
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.	489,829	2,796,879	2,479,192	571,819			3,051,147	3,051,011	2,569,479	18.7%	235,697
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	5,593,684										
Interest Income	18.	12,307										
Total Revenues (lines 17 and 18)	19.	5,605,991										
Expenditures												
100 Regular Education												
1000 Instruction	20.		3,885,454	730,046				4,742,708	4,615,500	3,992,414	15.6%	
2100 Support Services - Students	21.							0	0	2,775	-100.0%	
2200 Support Services - Instructional Staff	22.		110,245	20,582				137,000	130,827	99,163	31.9%	
Program 100 Subtotal (lines 20-22)	23.		3,995,699	750,628				4,879,708	4,746,327	4,094,352	15.9%	
200 and 300 Special Education												
1000 Instruction	24.		953,155	179,508				1,181,549	1,132,663	978,375	15.8%	
2100 Support Services - Students	25.		50,192	9,442				52,000	59,634	52,920	12.7%	
2200 Support Services - Instructional Staff	26.							11,000	0	0	0.0%	
Program 200 and 300 Subtotal (lines 24-26)	27.		1,003,347	188,950				1,244,549	1,192,297	1,031,295	15.6%	
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.	692,956	5,605,991	4,999,046	939,578			6,124,257	5,938,624	5,125,647	15.9%	360,323
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	5,593,684										
Interest Income	34.	44,103										
Total Revenues (lines 33 and 34)	35.	5,637,787										
Expenditures												
100 Regular Education												
1000 Instruction	36.		3,504,623	1,066,798	295,829	296,478		5,364,099	5,163,728	3,936,380	31.2%	
2100 Support Services - Students	37.		804	291				0	1,095	6,383	-82.8%	
2200 Support Services - Instructional Staff	38.		362,166	31,644	63,512	186,604		385,000	643,926	413,006	55.9%	
Program 100 Subtotal (lines 36-38)	39.		3,867,593	1,098,733	359,341	483,082		5,749,099	5,808,749	4,355,769	33.4%	
200 and 300 Special Education												
1000 Instruction	40.		839,407	251,309				1,302,585	1,090,716	808,113	35.0%	
2100 Support Services - Students	41.		43,055	12,661				69,000	55,716	48,182	15.6%	
2200 Support Services - Instructional Staff	42.		0	0				15,000	0	0	0.0%	
Program 200 and 300 Subtotal (lines 40-42)	43.		882,462	263,970	0	0		1,386,585	1,146,432	856,295	33.9%	
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.	2,184,500	5,637,787	4,750,055	1,362,703	359,341	483,082	7,135,684	6,955,181	5,212,064	33.4%	867,106
Total Classroom Site Funds (lines 16, 32, and 48)	49.	3,367,285	14,040,657	12,228,293	2,874,100	359,341	483,082	0	16,311,088	15,944,816	23.5%	1,463,126

(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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>											
1000 Instruction	2.	0	268,104	379,010			384,022	2,038,119	1,031,136	2,554,886	-59.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	14,138	10,798			37,067	32,900	62,003	96,188	-35.5%
2300, 2400, 2500, 2900 Administration	4.	0		92,268		0	1,612,547	1,935,230	1,704,815	1,769,549	-3.7%
2600 Operation & Maintenance of Plant	5.	0		109,813			56	75,000	109,869	119,769	-8.3%
2700 Student Transportation	6.	0		22,897			65,836	150,000	88,733	1,084,794	-91.8%
3000 Operation of Noninstructional Services	7.							0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.			596				0	596	0	--
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	282,242	615,382	0	0	2,099,528	4,231,249	2,997,152	5,625,186	-46.7%

(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		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Total Fund Expenditures</b>	1.	4,231,249	554,674	28,000,000	17,884,552	0	0	400,000	471,000
6150 Classified Salaries	2.	0		0	34,810	0	0	0	
6200 Employee Benefits	3.	0		0	14,153	0	0	0	
6450 Construction Services	4.	0		8,650,000	3,869,880	0	0	0	471,000
6710 Land and Improvements	5.	0	3,367	0	1,367,851	0	0	0	
6720 Buildings and Improvements	6.	0	15,034	11,000,000	6,241,052	0	0	0	
673X Furniture and Equipment	7.	1,062,856	447,264	0	565,922	0	0	0	
673X Vehicles	8.	0	33,527	850,000	552,654	0	0	0	
673X Technology-Related Hardware and Software	9.	1,510,000	55,482	7,500,000	5,238,230	0	0	0	
6831, 6832 Redemption of Principal	10.	0		0		0	0	0	
6841, 6842, 6850 Interest	11.	0		0		0	0	0	
Total (lines 2-11)	12.	2,572,856	554,674	28,000,000	17,884,552	0	0	0	471,000
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	13.	0		18,650,000	11,478,783			0	471,000
New Construction	14.	0		0		0	0	0	
Other	15.	2,572,856	554,674	9,350,000	6,405,769	0	0	0	
Total (lines 13-15)	16.	2,572,856	554,674	28,000,000	17,884,552	0	0	0	471,000

**Funds 610, 630, 695, and 620**

1. New construction cost per square foot

\$ \_\_\_\_\_

2. Land acquisition costs

\$ \_\_\_\_\_

CAPITAL ASSETS AS OF JUNE 30, 2018	
Land and Improvements	\$100,343,105
Buildings and Improvements	\$518,584,225
Furniture, Equipment, Vehicles, and Technology	\$41,493,199
Construction in Progress	\$2,051,828
<b>Total</b>	<b>\$662,472,357</b>

1.  
2.  
3.  
4.  
5.

FEDERAL AND STATE PROJECTS

**FEDERAL PROJECTS**

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(224,085)	4,631,734	(202,347)	5,474,953	4,516,663	(311,361)
2.	(1,575)	667,342	(28,710)	747,310	640,840	(3,783)
3.	(8,969)	356,814	(15,428)	478,337	344,310	(11,893)
4.			0	0		0
5.	(30,827)	116,367	0	145,996	96,777	(11,237)
6.			0	0		0
7.			0	0		0
8.	(66,173)	4,724,499	(207,386)	6,016,451	4,628,899	(177,959)
9.			0	0		0
10.			0	0		0
11.			0	0		0
12.	(133,573)	632,152	(22,907)	579,211	509,703	(34,031)
13.	0	21,428	(1,096)	60,000	24,459	(4,127)
14.	2,907,069	2,130,477	0	300,000	232,643	4,804,903
15.	2,012,712	154,431	0	500,000	0	2,167,143
16.			0	0		0
17.	12,498	2,444,684	(12,864)	2,820,631	2,328,799	115,519
18.	4,467,077	15,879,928	(490,738)	17,122,889	13,323,093	6,533,174

**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  
 457 Results-based Funding  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 19-29)**

19.	0	293,032		293,129	293,032	0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.	0	205,650		0	0	205,650
27.	0	1,114,788		1,114,800	0	1,114,788
28.				0		0
29.	8,345	491,316		657,744	659,794	(160,133)
30.	8,345	2,104,786		2,065,673	952,826	1,160,305

**Total Federal and State Projects (lines 18 and 30)**

31.	4,475,422	17,984,714	(490,738)	19,188,562	14,275,919	7,693,479
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (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).

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>						
020 Instructional Improvement	1,075,965	1,448,769		1,420,000	1,562,140	962,594
050 County, City, and Town Grants	0	0	0	0	0	0
071 Structured English Immersion (1)	0	669,929		948,720	684,752	(14,823)
072 Compensatory Instruction (1)	0	0		0	0	0
500 School Plant	149,334	16,307	217,768	0	0	383,409
515 Civic Center	1,291,488	1,811,230	0	2,500,000	1,340,280	1,762,438
520 Community School	4,032,856	7,054,303	0	7,300,000	7,539,781	3,547,378
525 Auxiliary Operations	1,499,801	2,444,967	0	2,300,000	2,242,674	1,702,094
526 Extracurricular Activities Fees Tax Credit	1,524,078	1,804,482	0	1,900,000	1,776,751	1,551,809
530 Gifts and Donations	767,594	1,173,344	0	1,100,000	921,287	1,019,651
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
540 Fingerprint	0	8,276	0	20,000	8,276	0
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	65,796	9,309	0	100,000	40,198	34,907
555 Textbooks	124,031	24,349	0	50,000	14,043	134,337
565 Litigation Recovery	72,000	1,132	0	50,000	2,500	70,632
570 Indirect Costs	778,280	14,704	1,507,918	1,600,000	1,863,825	437,077
575 Unemployment Insurance	15,330	249	0	2,000	0	15,579
580 Teacherage	0	0	0	0	0	0
585 Insurance Refund	0	0	0	0	0	0
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	0	0	0	0	0	0
596 Joint Technical Education	2,454,087	1,464,469	0	2,200,000	1,888,123	2,030,433
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	0	0	0	0	0	0
660 Condemnation	217,255	513	(217,768)	50,000	0	0
665 Energy and Water Savings	2,555,919	378,476	0	300,000	4,714	2,929,681
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	0	0	0	0	0	0
695 New School Facilities	1,742,258	14,683		0	1,752,172	4,769
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	1,632,460	3,520,791			3,439,590	1,713,661
Other	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>						
9_ Self Insurance	0	0	0	0	0	0
955 Intergovernmental Agreements	0	0	0	0	0	0
9_ OPEB	0	0	0	0	0	0
950 Print Shop	0	530,577	0	700,000	530,577	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	700,000	667,476
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	720,000	894,664
Total Expenditures (lines 1-4)	1,420,000	1,562,140

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



DISTRICT NAME Deer Valley Unified

COUNTY Maricopa

CTDS NUMBER 070297000

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

1. Bonds Outstanding, July 1, 2017	\$192,155,000	1.
2. Bonds issued during FY 2018	23,000,000	2.
3. Bonds retired during FY 2018	(29,140,000)	3.
4. Bonds Outstanding, June 30, 2018	\$186,015,000	4.
5. Short-term Debt Outstanding, July 1, 2017	\$0	5.
6. Short-term Debt Outstanding, June 30, 2018	\$0	6.

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

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$2,575,110,830	Tax Rate	4.0723
b. Secondary	\$2,575,110,830	Tax Rate	2.5626
2. Number of Schools			38
3. Actual Days in Session			180
4. Area of School District (Square Miles)			367

(Report this WHETHER OR NOT district changed boundaries in FY 2018)

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

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

**D. Current Expenditures by Category**

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$148,468,520
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,177,787
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$25,721,220
4. Support Services—Students (Function 2100)	\$18,224,602
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$58,160,879
6. Total Current Expenditures	\$254,753,008
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$11,730,811
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$243,022,197

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

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

\$36,122

**G. Cash and Investments held at June 30, 2018**

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

**H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)**

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	79,296,531
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	840,543
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	840,543
4. Difference (line 2 minus line 3)	\$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													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	5	62	177	289	308	375	405	353	393					2,367
2. Verbal Reasoning	4	50	124	205	252	326	347	348	362					2,018
3. Nonverbal Reasoning	2	24	68	110	149	187	224	198	236					1,198
4. Total Duplicated Enrollment (lines 1-3)	11	136	369	604	709	888	976	899	991	0	0	0	0	5,583

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

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	34,697,969	35,915,663
2. Gifted Education	1,974,000	2,998,841
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	1,865,000	1,456,582
6. Vocational and Technological Education (non-JTED)	0	0
7. Career Education	0	0
8. Joint Technical Education (JTED)	1,840,000	1,875,968
9. Total (lines 1-8)	40,376,969	42,247,054

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

Actual Expenditures for all Gifted Programs:

K-8	\$	2,998,841
9-12	\$	
Total	\$	2,998,841

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	46,000
2. Federal Audit Expenditures - All Funds	6330	4,000

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

Actual Expenditures made in FY 2018 \$ \_\_\_\_\_

**F. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
			0
			0
0	0	0	0

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

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	11,557,803	3,563,037	2,575,697	3,055,273	7,377,809	25,607				3,393,369		31,548,595
2000 Support Services												
2100 Students	772,465	193,080	123,082	50,683	14,382	890				0		1,154,582
2200 Instructional Staff	2,043,647	637,220	585,578	396,887	18,975	25,940				3,020		3,711,267
2300 General Administration	223,207	52,830	19,156	25,952	5,643	544				0		327,333
2400 School Administration	158,573	30,158	3,405	1,457	6,576	235				0		200,405
2500, 2900 Central Services, Other	721,858	249,184	438,128	1,702,332	133,361	801				74,868		3,320,532
2600 Operation and Maintenance of Plant	215,378	51,023	292,473	2,651,194	109,813	0				0		3,319,881
2700 Student Transportation	80,051	15,257	28,303	65,836	703,287	0				0		892,734
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,630,011	1,544,287	211,358	5,295,608	59,272	271				3,892		10,744,699
3200 Enterprise Operations	0	0	0	0	0	0				0		0
3300 Community Services Operations												0
3400 Bookstore Operations	177,973	18,863	318,973	225,599	133,907	3,083				1,607		880,005
4000 Facilities Acquisition and Construction	110,082	28,438	6,411,281	38,241	8,011,266	0				0		14,599,308
5000 Debt Service												0
Total (lines 1-14)	19,691,048	6,383,378	11,007,434	13,509,062	16,574,292	57,371	0	0	0	3,476,756	0	70,699,341

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)	78,774,069	176,365	788,248
2. Special Education (Programs 200-230, 250, and 300-399)	21,259,633	0	293,697
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)	\$ 1,564,376
7. Number of FTE-Certified Teachers	1,930
8. Number of FTE-Contract Teachers	15

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	2,763,455
2. 6620-6629 Energy	7,069,786

JTED Districts Only (All Funds, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	
2. 6870 Pass-through Payments	
3. 6880 Sub-awards	

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	1,367,851
2. 6720 Buildings and Improvements	6,241,052
3. 6731-39 Equipment	402,363
4. Total (lines 1-3)	8,011,266
5. 6450 Construction	5,163,055

Technology (All Funds, All Functions)

1. 6531 Telecommunications	1023753
2. 6650 Supplies-Technology-Related	54,752
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	5,779,764
4. Subtotal (Lines 1-3)	6,858,269
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	858,537

DISTRICT NAME Deer Valley Unified

COUNTY Maricopa

CTDS NUMBER 070297000

FUND 510	
ACTUAL	
1.	1,119,071
2.	3,887
3.	5,609,427
4.	
5.	5,694,991
6.	857,956
7.	12,166,261
8.	
9.	13,285,332

**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)
- 5000 Other Financing Sources and Fund Transfers-In
- TOTAL AVAILABLE** (lines 1, 7, and 8)

**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	883,629.00	2,491,432.00	557,461.00	31,219.00
b. Program Adults/Adult Workers	9,218.00	38,553.00	0.00	0.00
c. Other	3,063.00	53,973.00	0.00	0.00
2. Served at Other Locations				
a. Reimbursable Meals Only	0.00	0.00	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

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

**C. Meal Prices**

	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	0.00	0.00	0.00	
4. Paid breakfast	1.25	1.25	1.25	1.50
5. Paid lunch	2.60	2.60	3.00	3.50
6. Paid snack	0.00	0.00	0.00	0.00

**D. Special Milk Program**

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

**FOOD SERVICE**

**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
- Other Expenditures 6300, 6500, 6800
- TOTAL EXPENDITURES** (lines 10-24)
- 6910 Indirect Costs Transfers-Out
- 6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
- TOTAL EXPENDITURES & OTHER USES**  
(lines 25-27)
- ENDING FUND BALANCE** (line 9 minus line 28) (1)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	3,582,511	384,409	
11.	1,536,584		
12.	29,490		
13.			
14.			
15.	432,669		
16.	10,797		
17.	857,956		
18.	19,115		
19.	4,822,881		
20.	0		
21.			
22.	26,588		
23.	24,567		
24.	195,754		
25.	12,300,000	384,409	0
26.	1,017,180		
27.			
28.	12,556,092		
29.	729,240		

**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)	0

\$ \_\_\_\_\_ at 7/1/17 or \$ \_\_\_\_\_ at 6/30/18, as applicable.

(1) Includes Food Service Fund revolving account cash balance of