

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070297000

I certify that the Annual Financial Report of Deer Valley Unified School District, #97 County, for fiscal year 2019 was approved by the Governing Board on October 8, 2019, and that the complete Annual Financial Report may be reviewed by contacting Heather Mock at the District Office, telephone623-445-4957, during normal business hours.

Avg. Daily Membership

	<u>2018</u>	<u>2019</u>
Attending	32,507.945	32,583.003
2019 Tax Rates:	<u>Primary</u>	<u>Secondary</u>
	4.0723	2.5626

Rev. 9/19 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
Regular Education				157,944,839	156,283,243	
Special Education				44,684,200	43,892,855	
Pupil Transportation				11,185,000	10,954,354	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,338,036	1,338,566	
Maintenance and Operation Total	6,579,615	209,894,738	(915,000)	215,152,075	212,469,018	3,090,335
Classroom Site Funds	2,734,418	15,334,281		16,593,879	14,123,931	3,944,768
Instructional Improvement	962,594	1,457,132		1,320,000	1,230,973	1,188,753
Unrestricted Capital Outlay	361,705	7,629,561	0	6,205,575	4,902,079	3,089,187
Adjacent Ways	39,797	800,156	0	750,000	419,269	420,684
Bond Building	25,092,907	0	53,727,500	28,000,000	23,920,313	54,900,094
Other Capital Funds	2,929,681	258,031	0	350,000	24,258	3,163,454
New School Facilities	4,769	2,226		0	0	6,995
Federal Projects	6,533,173	17,347,241	(642,115)	20,684,795	15,675,290	7,563,009
State Projects	1,160,305	3,188,982	(9,596)	4,069,578	1,302,928	3,036,763
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	(14,823)	311,949	0	286,172	286,172	10,954
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	383,410	52,830	0	5,000	0	436,240
Food Service	729,240	12,857,688	(1,075,736)	12,300,000	11,844,419	666,773
Civic Center	1,762,438	1,876,908	0	2,500,000	1,384,438	2,254,908
Community School	3,547,378	8,000,781	0	7,300,000	8,326,936	3,221,223
Auxiliary Operations	1,702,094	2,595,338	0	2,300,000	2,182,963	2,114,469
Extracurricular Activities Fees	1,551,808	1,761,992	0	1,900,000	1,607,606	1,706,194
Gifts and Donations	1,019,651	1,620,012	0	1,400,000	1,632,618	1,007,045
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	5,558	0	20,000	5,558	0
School Opening	0	0	915,000	0	0	915,000
Insurance Proceeds	34,907	50,561	0	100,000	19,856	65,612
Textbooks	134,337	24,144	0	50,000	15,649	142,832
Litigation Recovery	70,632	1,738	0	50,000	0	72,370
Indirect Costs	437,077	3,702	1,727,447	2,000,000	363,128	1,805,098
Unemployment Insurance	15,580	383	0	2,000	0	15,963
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
Career Technical Education	2,030,433	1,430,543	0	2,200,000	1,997,480	1,463,496
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,521,933	39,471,011	0	34,500,000	40,245,139	1,747,805
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	1,713,661	3,698,559			3,522,414	1,889,806
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	1,400,000	0	0	0	1,400,000
Other Funds	0	652,533	0	800,000	652,533	0



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 2019

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on _____ contain(s) the data for the AFR described above.
Date

Superintendent Signature
Dr. Curtis Finch
Superintendent (Typed Name)
Heather Mock
District Contact Employee

Business Manager Signature
Heather Mock
Business Manager (Typed Name)
623.445.4957
Telephone Number
heather.mock@dvusd.org
Email

Table with 2 columns: Description and Amount. Rows include: 1. Maintenance & Operation (from page 2, line 32) \$ 212,469,018; 2. Classroom Site Funds (from page 3, line 49) \$ 14,123,931; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 4,902,079

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	2.	99,326,251	7,087,528	800,000		38,612,382	2.
1140 Penalties and Interest on Taxes	3.	645,816					3.
1280 Revenue in Lieu of Taxes	4.	230,786				67,643	4.
1311 Tuition from Individuals Excluding Summer School	5.	68,849					5.
1312 Tuition from Individuals for Summer School	6.						6.
1320 Tuition from Other Arizona Districts	7.	186,323	7,168			31,211	7.
1330 Tuition from Out-of-State Districts	8.						8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.						9.
1350 Tuition from Other Government Sources Within Arizona	10.						10.
1360 Tuition from Other Government Sources Outside Arizona	11.						11.
1410 Transportation Fees from Individuals	12.						12.
1420 Transportation Fees from Other Arizona Districts	13.						13.
1430 Transportation Fees from Out-of-State Districts	14.						14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.						15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.						16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.						17.
1500 Investment Income	18.	293,012		156		759,775	18.
Other (Specify) (2) 1,700	19.	90,831					19.
Subtotal (lines 2-19)	20.	100,841,868	7,094,696	800,156	0	39,471,011	20.

2000 Intermediate

2110 County School Fund	21.						21.
2120 County Equalization Assistance	22.	7,610,203	534,865				22.
2210 Special County School Reserve Fund	23.						23.
Other (Specify)	24.						24.
Subtotal (lines 21-24)	25.	7,610,203	534,865				25.

3000 State

3100 Unrestricted	26.	1,447,876					26.
3110 State Equalization Assistance	27.	76,476,602					27.
3120 Additional State Aid	28.	23,518,189					28.
Other (Specify)	29.						29.
Subtotal (lines 26-29)	30.	101,442,667	0			0	30.

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Governmen	31.						31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.						32.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	33.						33.
4800 Revenue in Lieu of Taxes	34.						34.
4900 Revenue for/on Behalf of the District	35.						35.
Other (Specify)	36.						36.
Subtotal (lines 31-36)	37.	0				0	37.

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds	38.	209,894,738	7,629,561	800,156	0	39,471,011	38.
5200 Fund Transfers-In	39.				53,727,500		39.
Other (Specify)	40.						40.
	41.						41.

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures	42.	216,474,353	7,991,266	839,953	78,820,407	41,992,944	42.
6900 Other Financing Uses and Other Items Including Transfers-Out	43.	212,469,018	4,902,079	419,269	23,920,313	40,245,139	43.
	44.	915,000					44.

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

	45.	213,384,018	4,902,079	419,269	23,920,313	40,245,139	45.
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ENDING FUND BALANCE (line 42 minus line 45) (3)

	46.	3,090,335	3,089,187	420,684	54,900,094	1,747,805	46.
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	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.	6,579,615	361,705	39,797	25,092,907	2,521,933

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ _____ at 7/1/18.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$ _____

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$ _____ at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures 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	
100 Regular Education										
1000 Instruction	1.	66,674,688	22,420,755	4,177,675	869,771	95,588	97,610,049	94,238,477	86,967,091	8.4%
2000 Support Services										
2100 Students	2.	4,624,825	1,596,666	578,886	25,812	311	7,035,350	6,826,500	6,149,710	11.0%
2200 Instructional Staff	3.	2,374,556	850,688	144,722	21,479	3,494	3,271,900	3,394,939	2,291,351	48.2%
2300 General Administration	4.	611,239	3,352,042	474,675	7,416	14,817	4,484,400	4,460,189	4,379,277	1.8%
2400 School Administration	5.	9,153,347	2,823,284	155,180	18,761	5,895	11,400,600	12,156,467	11,388,996	6.7%
2500 Central Services	6.	5,049,711	1,611,618	563,654	146,753	92,191	7,069,500	7,463,927	6,931,351	7.7%
2600 Operation & Maintenance of Plant	7.	9,197,157	3,701,802	6,249,869	8,352,893	790	26,824,590	27,502,511	25,650,440	7.2%
2900 Other	8.	0	0	1,300	925	8,195	10,000	10,420	8,065	29.2%
3000 Operation of Noninstructional Services	9.	164,863	64,732	0	218	0	238,450	229,813	215,984	6.4%
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 Subsection Subtotal (lines 1-13)	14.	97,850,386	36,421,587	12,345,961	9,444,028	221,281	157,944,839	156,283,243	143,982,265	8.5%
200 and 300 Special Education										
1000 Instruction	15.	20,834,145	7,386,155	2,873,679	627,214	34,757	32,229,000	31,755,950	30,954,000	2.6%
2000 Support Services										
2100 Students	16.	7,441,580	2,219,081	2,037,477	0	0	11,780,000	11,698,138	10,785,509	8.5%
2200 Instructional Staff	17.	271,563	125,501	7,543	1,747	32,413	675,200	438,767	507,545	-13.6%
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	0	0.0%
Subtotal (lines 15-23)	24.	28,547,288	9,730,737	4,918,699	628,961	67,170	44,684,200	43,892,855	42,247,054	3.9%
400 Pupil Transportation	25.	5,400,713	2,403,634	1,437,153	1,712,852	2	11,185,000	10,954,354	10,380,333	5.5%
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%
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%
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.	991,476	347,090	0	0	0	1,338,036	1,338,566	1,234,204	8.5%
Total Expenditures (lines 14, 24-26, 29-31)	32.	132,789,863	48,903,048	18,701,813	11,785,841	288,453	215,152,075	212,469,018	197,843,856	7.4%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	3,048,073										1.
Interest Income and Other Revenues	2.	0										2.
Total Revenues (lines 1 and 2)	3.	3,048,073										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,921,709	326,325				2,624,970	2,248,034	2,310,431	-2.7%	4.
2100 Support Services - Students	5.		0	0				0	0	715	-100.0%	5.
2200 Support Services - Instructional Staff	6.		59,243	18,290				63,313	77,533	76,583	1.2%	6.
Program 100 Subtotal (lines 4-6)	7.		1,980,952	344,615				2,688,283	2,325,567	2,387,729	-2.6%	7.
200 and 300 Special Education												
1000 Instruction	8.		525,498	162,391				510,150	687,889	629,013	9.4%	8.
2100 Support Services - Students	9.		26,631	7,986				29,250	34,617	34,269	1.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				7,774	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		552,129	170,377				547,174	722,506	663,282	8.9%	11.
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	12.
2100 Support Services - Students	13.							0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary	16.	489,955	3,048,073	2,533,081	514,992			3,235,457	3,048,073	3,051,011	-0.1%	489,955
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	6,096,145										17.
Interest Income and Other Revenues	18.	79,481										18.
Total Revenues (lines 17 and 18)	19.	6,175,626										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		3,156,891	613,041				5,227,480	3,769,932	4,615,500	-18.3%	20.
2100 Support Services - Students	21.		0	0				0	0	0	0.0%	21.
2200 Support Services - Instructional Staff	22.		85,324	16,724				147,000	102,048	130,827	-22.0%	22.
Program 100 Subtotal (lines 20-22)	23.		3,242,215	629,765				5,374,480	3,871,980	4,746,327	-18.4%	23.
200 and 300 Special Education												
1000 Instruction	24.		788,363	151,689				1,229,000	940,052	1,132,663	-17.0%	24.
2100 Support Services - Students	25.		47,584	9,309				54,300	56,893	59,634	-4.6%	25.
2200 Support Services - Instructional Staff	26.		2,213	437				11,000	2,650	0	--	26.
Program 200 and 300 Subtotal (lines 24-26)	27.		838,160	161,435				1,294,300	999,595	1,192,297	-16.2%	27.
Other Programs (Specify)												
1000 Instruction	28.							0	0	0	0.0%	28.
2100 Support Services - Students	29.							0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	868,840	6,175,626	4,080,375	791,200			6,668,780	4,871,575	5,938,624	-18.0%	2,172,891
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	6,096,145										33.
Interest Income and Other Revenues	34.	14,437										34.
Total Revenues (lines 33 and 34)	35.	6,110,582										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		3,867,585	652,727	10,228	79,095		5,022,942	4,609,635	5,163,728	-10.7%	36.
2100 Support Services - Students	37.		0	0				0	0	1,095	-100.0%	37.
2200 Support Services - Instructional Staff	38.		120,380	36,355	3,872	506		370,700	161,113	643,925	-75.0%	38.
Program 100 Subtotal (lines 36-38)	39.		3,987,965	689,082	14,100	79,601		5,393,642	4,770,748	5,808,748	-17.9%	39.
200 and 300 Special Education												
1000 Instruction	40.		1,042,103	322,057				1,220,000	1,364,160	1,090,717	25.1%	40.
2100 Support Services - Students	41.		50,546	14,766				64,000	65,312	55,716	17.2%	41.
2200 Support Services - Instructional Staff	42.		2,810	1,253				12,000	4,063	0	--	42.
Program 200 and 300 Subtotal (lines 40-42)	43.		1,095,459	338,076	0	0		1,296,000	1,433,535	1,146,433	25.0%	43.
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	1,375,623	6,110,582	5,083,424	1,027,158	14,100	79,601	6,689,642	6,204,283	6,955,181	-10.8%	1,281,922
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,734,418	15,334,281	11,696,880	2,333,350	14,100	79,601	16,593,879	14,123,931	15,944,816	-11.4%	3,944,768

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	0
Other Revenues	0
Total Interest Income and Other Revenues	0

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	3,048,073
Total Expenditures - Actual	3,048,073
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	79,481
Other Revenues	0
Total Interest Income and Other Revenues	79,481

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	4,871,575
Total Expenditures - Actual	4,871,575
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	14,437
Other Revenues	0
Total Interest Income and Other Revenues	14,437

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	6,204,283
Total Expenditures - Actual	6,204,283
Difference	0

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	1,501,013	515,061			409,701	3,014,575	2,425,775	1,031,136	135.3%
1000 Instruction	2.										
2000 Support Services	3.		275,850	10,523			0	462,500	286,373	62,003	361.9%
2100, 2200 Students and Instructional Staff	3.										
2300, 2400, 2500, 2900 Administration	4.			38,933			1,897,501	2,336,500	1,936,434	1,704,815	13.6%
2600 Operation & Maintenance of Plant	5.			106,236			15,708	106,000	121,944	109,869	11.0%
2700 Student Transportation	6.			56,448			75,105	150,000	131,553	88,733	48.3%
3000 Operation of Noninstructional Services	7.							136,000	0	0	0.0%
4000 Facilities Acquisition and Construction	8.							0	0	596	-100.0%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,776,863	727,201	0	0	2,398,015	6,205,575	4,902,079	2,997,152	63.6%

(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
Total Fund Expenditures	1.	6,205,575	4,902,079	28,000,000	23,920,753	0	0	750,000	419,269
6150 Classified Salaries	2.	0	0	0	68,034	0	0	0	0
6200 Employee Benefits	3.	0	0	0	13,740	0	0	0	0
6450 Construction Services	4.	0	0	8,650,000	7,861,512	0	0	0	400,000
6710 Land and Improvements	5.	0	17,713	1,000,000	1,288,854	0	0	0	0
6720 Buildings and Improvements	6.	0	29,479	9,913,000	6,022,835	0	0	0	19,269
673X Furniture and Equipment	7.	1,300,000	678,833	87,000	1,836,802	0	0	0	0
673X Vehicles	8.	0	22,670	850,000	1,011,046	0	0	0	0
673X Technology-Related Hardware and Software	9.	1,485,000	31,995	7,500,000	4,130,751	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	2,785,000	780,690	28,000,000	22,233,574	0	0	0	419,269
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	47,192	18,563,000	14,513,512			0	419,269
New Construction	14.	0		0	711,463	0	0	0	0
Other	15.	2,785,000	733,498	9,437,000	7,008,599	0	0	0	0
Total (lines 13-15)	16.	2,785,000	780,690	28,000,000	22,233,574	0	0	0	419,269

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$100,903,963 1.
Buildings and Improvements	\$526,322,400 2.
Furniture, Equipment, Vehicles, and Technology	\$43,152,470 3.
Construction in Progress	\$3,929,173 4.
Total	\$674,308,006 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 & 699 Impact Aid and Federal Impact Aid (Construction)
 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			BUDGET	ACTUAL	
1.	(311,361)	3,685,615	(238,026)	5,463,234	4,458,547	(1,322,319)
2.	(3,783)	494,346	(37,061)	788,431	661,812	(208,310)
3.	(11,893)	342,351	(20,984)	700,202	374,705	(65,231)
4.			0	0		0
5.	(11,237)	122,958	(5,777)	161,568	104,629	1,315
6.			0	0		0
7.			0	64,401		0
8.	(177,960)	5,680,662	(289,733)	7,311,733	5,196,868	16,101
9.			0	0		0
10.			0	0		0
11.			0	0		0
12.	(34,031)	591,918	(30,457)	591,598	550,662	(23,232)
13.	(4,127)	58,916	(2,905)	94,446	51,884	0
14.	4,804,903	2,442,546	0	2,300,000	1,715,277	5,532,172
15.	2,167,143	1,452,396	0	500,000	0	3,619,539
16.			0	0		0
17.	115,519	2,475,533	(17,172)	2,709,182	2,560,906	12,974
18.	6,533,173	17,347,241	(642,115)	20,684,795	15,675,290	7,563,009

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	300,165		300,165	300,165	0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.	0	36,824		38,332	36,824	0
26.	205,650	231,709		210,000	112,916	324,443
27.	1,114,788	1,584,826		2,500,000	0	2,699,614
28.				0		0
29.	(160,133)	1,035,458	(9,596)	1,021,081	853,023	12,706
30.	1,160,305	3,188,982	(9,596)	4,069,578	1,302,928	3,036,763

Total Federal and State Projects (lines 18 and 30)

31.	7,693,478	20,536,223	(651,711)	24,754,373	16,978,218	10,599,772
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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	
OTHER FUNDS								
020 Instructional Improvement	1.	962,594	1,457,132		1,320,000	1,230,973	1,188,753	1.
050 County, City, and Town Grants	2.	0		0	0		0	2.
071 Structured English Immersion (1)	3.	(14,823)	311,949	0	286,172	286,172	10,954	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	383,410	52,830	0	5,000	0	436,240	5.
515 Civic Center	6.	1,762,438	1,876,908	0	2,500,000	1,384,438	2,254,908	6.
520 Community School	7.	3,547,378	8,000,781	0	7,300,000	8,326,936	3,221,223	7.
525 Auxiliary Operations	8.	1,702,094	2,595,338	0	2,300,000	2,182,963	2,114,469	8.
526 Extracurricular Activities Fees Tax Credit	9.	1,551,808	1,761,992	0	1,900,000	1,607,606	1,706,194	9.
530 Gifts and Donations	10.	1,019,651	1,620,012	0	1,400,000	1,632,618	1,007,045	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	5,558	0	20,000	5,558	0	12.
545 School Opening	13.	0	0	915,000	0	0	915,000	13.
550 Insurance Proceeds	14.	34,907	50,561	0	100,000	19,856	65,612	14.
555 Textbooks	15.	134,337	24,144	0	50,000	15,649	142,832	15.
565 Litigation Recovery	16.	70,632	1,738	0	50,000	0	72,370	16.
570 Indirect Costs	17.	437,077	3,702	1,727,447	2,000,000	363,128	1,805,098	17.
575 Unemployment Insurance	18.	15,580	383	0	2,000	0	15,963	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	2,030,433	1,430,543	0	2,200,000	1,997,480	1,463,496	23.
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0	24.
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0	25.
660 Condemnation	26.	0	0	0	50,000	0	0	26.
665 Energy and Water Savings	27.	2,929,681	258,031	0	300,000	24,258	3,163,454	27.
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0	28.
691 Building Renewal Grant	29.	0	0	0	0	0	0	29.
695 New School Facilities	30.	4,769	2,226		0	0	6,995	30.
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0	31.
850 Student Activities	32.	1,713,661	3,698,559			3,522,414	1,889,806	32.
Other	33.	0	0	0	0	0	0	33.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.		0	0	0	0	0	1.
955 Intergovernmental Agreements	2.		0	0	0	0	0	2.
951 OPEB	3.	0	1,400,000	0	0	0	1,400,000	3.
950 Print Shop	4.	0	652,533	0	800,000	652,533	0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	600,000	588,898	1.
Class Size Reduction	0	0	2.
Dropout Prevention Programs	0	0	3.
Instructional Improvement Programs	720,000	643,375	4.
Total Expenditures (lines 1-4)	1,320,000	1,232,273	5.
Total Expenditures from the Accounting Data		1,232,273	6.

(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, 2018	\$186,015,000	1.
2. Bonds issued during FY 2019	45,555,000	2.
3. Bonds retired during FY 2019	(33,350,000)	3.
4. Bonds Outstanding, June 30, 2019	\$198,220,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 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 2019)

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)	\$168,043,224
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,219,785
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$28,908,899
4. Support Services—Students (Function 2100)	\$20,143,663
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$62,270,484
6. Total Current Expenditures	\$282,586,055
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$16,062,423
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$266,523,632

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) \$0

G. Cash and Investments held at June 30, 2019

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

H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2019	\$49,704
2. Average salary of all teachers employed in FY 2018	\$44,403
3. Increase in average teacher salary from prior year	\$5,301
4. Percentage increase	11.9%

Comments on Average Salary Calculation (Optional):

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	18	98	236	289	386	380	401	387	326					2,521
2. Verbal Reasoning	8	66	153	217	296	347	365	337	328					2,117
3. Nonverbal Reasoning	1	32	77	141	167	213	222	210	182					1,245
4. Total Duplicated Enrollment (lines 1-3)	27	196	466	647	849	940	988	934	836	0	0	0	0	5,883

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	38,279,200	37,349,037
2. Gifted Education	2,650,000	2,937,760
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	1,865,000	1,806,885
6. Vocational and Technological Education (non-CTED)	0	
7. Career Education	0	
8. Career Technical Education (CTED, 300s range)	1,890,000	1,799,173
9. Total (lines 1-8)	44,684,200	43,892,855
10. IEP required pupil transportation costs coded within Program 400		530,758

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 2,937,760
9-12	\$
Total	\$ 2,937,760

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 46,000	50,165
2. Federal Audit Expenditures - All Funds	6330 4,000	4,000

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

Actual Expenditures made in FY 2019 \$ 0

F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

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

	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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	1. 111,552,662	54,274,557	9,417,383	5,922,334	7,263,462	251,606				41,873		188,723,877
2000 Support Services												
2100 Students	2. 13,243,483	3,995,180	2,742,356	100,242	61,423	980				0		20,143,664
2200 Instructional Staff	3. 5,271,536	1,704,524	924,220	637,490	52,057	26,853				51,279		8,667,959
2300 General Administration	4. 838,249	3,370,367	495,099	29,476	1,895	38,469				392		4,773,947
2400 School Administration	5. 9,367,826	2,784,462	155,658	23,296	2,414	10,160				282		12,344,098
2500, 2900 Central Services, Other	6. 5,817,989	1,829,674	855,020	2,109,871	134,265	279,284				68,020		11,094,123
2600 Operation and Maintenance of Plant	7. 9,371,445	3,583,103	6,552,124	8,285,530	106,578	790				0		27,899,570
2700 Student Transportation	8. 5,598,430	2,350,980	1,468,593	1,899,060	1,067,869	0				2		12,384,934
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9. 3,789,892	1,551,506	247,636	5,363,923	60,446	331				3,263		11,016,997
3200 Enterprise Operations	10.											0
3300 Community Services Operations	11.											0
3400 Bookstore Operations	12. 340,982	111,535	342,268	224,973	200,858	2,499				840		1,223,955
4000 Facilities Acquisition and Construction	13. 107,161	28,870	11,331,238	21,721	9,011,952	330				0		20,501,272
5000 Debt Service	14.											0
Total (lines 1-14)	15. 165,299,655	75,584,758	34,531,595	24,617,916	17,963,219	611,302	0	0	0	165,951	0	318,774,396

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	111,219,286	333,376	456,798	2,648,028
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	627,463		222,347	1,090
3. Vocational Education (Programs 270, 300-399, and 540)	2,060,094			
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)				
5. Cocurricular Activities, Athletics, and Other (Program 600-630)				

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,696,921
7. Number of FTE-Certified Teachers	1,992
8. Number of FTE-Contract Teachers	10

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	2,567,240
2. 6620-6629 Energy	7,804,695

CTED Districts Only (Funds 001-799 excluding 575, 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 001-799, excluding 575)

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 001-799, excluding 575)

1. 6710 Land and Improvements	1,288,854
2. 6720 Buildings and Improvements	6,026,290
3. 6731-39 Equipment	1,696,808
4. Total (lines 1-3)	9,011,952
5. 6450 Construction	9,665,229

Technology (Funds 001-799 excluding 575, All Functions)

1. 6531 Telecommunications	892,054
2. 6650 Supplies-Technology-Related	75,634
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	6,665,170
4. Subtotal (Lines 1-3)	7,632,858
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	303,799

FOOD SERVICE

		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	729,240	1.
REVENUES			
1500 Investment Income	2.	11,026	2.
1600 Food Service	3.	6,161,729	3.
Other Local _____	4.		4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	5,827,669	5.
4900 Revenue for/on Behalf of the District	6.	857,264	6.
TOTAL REVENUE (lines 2-6)	7.	12,857,688	7.
5000 Other Financing Sources and Fund Transfers-In	8.		8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	13,586,928	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	821,319.00	2,524,195.00	521,032.61	49,481.00
b. Program Adults/Adult Workers	8,169.00	38,221.00		
c. Other	2,247.00	50,688.00		
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

* 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	1.50	1.50	1.50	2.00
5. Paid lunch	2.80	2.80	3.25	4.00
6. Paid snack	0.00	0.00	0.00	N/A

D. Special Milk Program

Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	20,616

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)	

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

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
	3,765,703	412,126	
	1,547,473		
	27,935		
	0		
	0		
	429,395		
	10,196		
	857,264		
	17,719		
	4,913,579		
	0		
	46,826		
	5,939		
	222,390		
	11,844,419	412,126	0
	1,075,736		
	12,920,155		
	666,773		

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 7/1/18 or \$ _____ at 6/30/19, as applicable.