

DISTRICT NAME East Valley Institute of Technology

COUNTY Maricopa

CTDS NUMBER 070801000



**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**

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**SIGNATURE/DATE**

James M. Candland  
\_\_\_\_\_  
Norman L. Colbert  
\_\_\_\_\_  
Robert T. Covington  
\_\_\_\_\_  
Carolyn N. Crandell  
\_\_\_\_\_  
Erwin C. Heimbuck  
\_\_\_\_\_  
David Lane  
\_\_\_\_\_  
Harry Mitchell  
\_\_\_\_\_  
Dolores M. Watkins  
\_\_\_\_\_  
Matthew W. Wright  
\_\_\_\_\_

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on  
October 15, 2018 contain(s) the data for the AFR described above.  
Date

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

Sally E. Downey  
\_\_\_\_\_  
Superintendent (Typed Name)

Edith Perez  
\_\_\_\_\_  
District Contact Employee

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

Edith Perez  
\_\_\_\_\_  
Business Manager (Typed Name)

480-461-4104  
\_\_\_\_\_  
Telephone Number

edperez@evit.com  
\_\_\_\_\_  
E-mail

**TOTAL EXPENDITURES BY FUND**

1. Maintenance & Operation (from page 2, line 32)	\$ <u>30,854,518</u>
2. Classroom Site Funds (from page 3, line 49)	\$ <u>1,102,994</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>549,059</u>

DISTRICT NAME East Valley Institute of Technology

COUNTY Maricopa

CTDS NUMBER 070801000

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) 1980 - Refund of prior year expenditures; 1990 Miscellaneous

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. 15,722,348	42,423,432	2		1. 39,609

2.	9,673,284				74	2.
3.	141					3.
4.	219,613					4.
5.	4,000					5.
6.						6.
7.	69,938					7.
8.						8.
9.						9.
10.						10.
11.						11.
12.						12.
13.						13.
14.						14.
15.						15.
16.						16.
17.						17.
18.	157,260	321,483			2,938	18.
19.	7,496					19.
20.	10,131,732	321,483	0	0	3,012	20.

21.						21.
22.	2,731,874					22.
23.						23.
24.						24.
25.	2,731,874	0				25.

26.	123,260					26.
27.	22,996,571					27.
28.						28.
29.						29.
30.	23,119,831	0			0	30.

31.						31.
32.						32.
33.						33.
34.						34.
35.						35.
36.						36.
37.						37.
38.	0				0	38.

39.	35,983,437	321,483	0	0	3,012	39.
40.						40.
41.		9,501,455				41.
42.						42.
43.	51,705,785	52,246,370	2	0	42,621	43.
44.	30,854,518	549,059				44.
45.	9,501,455					45.
46.	40,355,973	549,059	0	0	0	46.
47.	11,349,812	51,697,311	2	0	42,621	47.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$2,297 at 7/1/17.

(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 \$2,297 at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$

DISTRICT NAME East Valley Institute of Technology

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**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.						0	0	0	0.0%
2000 Support Services										
2100 Students	2.						0	0	0	0.0%
2200 Instructional Staff	3.						0	0	0	0.0%
2300 General Administration	4.						0	0	0	0.0%
2400 School Administration	5.						0	0	0	0.0%
2500 Central Services	6.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.						0	0	0	0.0%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.						0	0	0	0.0%
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.	0	0	0	0	0	0	0	0	0.0%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	3,490,070	1,046,123	220,303	114,137	19,064,021	30,345,385	23,934,654	24,148,177	-0.9%
2000 Support Services										
2100 Students	16.	393,543	116,724	55,258	1,704		672,938	567,229	690,703	-17.9%
2200 Instructional Staff	17.	165,517	52,202				210,952	217,719	214,540	1.5%
2300 General Administration	18.	465,304	171,338	145,763	1,130	10,827	929,920	794,362	734,451	8.2%
2400 School Administration	19.	699,578	201,657	29,622	10,020	1,985	951,003	942,862	841,711	12.0%
2500 Central Services	20.	710,756	221,695	409,890	39,070	10,812	1,472,095	1,392,223	1,376,862	1.1%
2600 Operation & Maintenance of Plant	21.	928,751	290,413	915,776	852,640	17,889	3,150,963	3,005,469	2,680,965	12.1%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	6,853,519	2,100,152	1,776,612	1,018,701	19,105,534	37,733,256	30,854,518	30,687,409	0.5%
<b>400 Pupil Transportation</b>	25.						0	0	0	0.0%
<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.						0	0	0	0.0%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	6,853,519	2,100,152	1,776,612	1,018,701	19,105,534	37,733,256	30,854,518	30,687,409	0.5%

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.		239,395										1.
Interest Income	2.		15,119										2.
Total Revenues (lines 1 and 2)	3.		254,514										3.
Expenditures													
100 Regular Education													
1000 Instruction	4.								0	0	0	0.0%	4.
2100 Support Services - Students	5.								0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.								0	0	0	0.0%	6.
Program 100 Subtotal (lines 4-6)	7.			0	0				0	0	0	0.0%	7.
200 and 300 Special Education													
1000 Instruction	8.			79,124	21,979				1,548,874	101,103	0	--	8.
2100 Support Services - Students	9.								0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.								0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.			79,124	21,979				1,548,874	101,103	0	--	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.	1,302,717	254,514	79,124	21,979				1,548,874	101,103	0	--	1,456,128
<b>Classroom Site Fund 012 - Performance Pay</b>													
Revenues													
CSF Allocation (40%)	17.		478,790										17.
Interest Income	18.												18.
Total Revenues (lines 17 and 18)	19.		478,790										19.
Expenditures													
100 Regular Education													
1000 Instruction	20.								0	0	0	0.0%	20.
2100 Support Services - Students	21.								0	0	0	0.0%	21.
2200 Support Services - Instructional Staff	22.								0	0	0	0.0%	22.
Program 100 Subtotal (lines 20-22)	23.			0	0				0	0	0	0.0%	23.
200 and 300 Special Education													
1000 Instruction	24.			447,049	85,026				1,314,850	532,075	442,511	20.2%	24.
2100 Support Services - Students	25.			450	86				0	536	0	--	25.
2200 Support Services - Instructional Staff	26.								0	0	0	0.0%	26.
Program 200 and 300 Subtotal (lines 24-26)	27.			447,499	85,112				1,314,850	532,611	442,511	20.4%	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.	818,346	478,790	447,499	85,112				1,314,850	532,611	442,511	20.4%	764,525
<b>Classroom Site Fund 013 - Other</b>													
Revenues													
CSF Allocation (40%)	33.		478,790										33.
Interest Income	34.												34.
Total Revenues (lines 33 and 34)	35.		478,790										35.
Expenditures													
100 Regular Education													
1000 Instruction	36.								0	0	0	0.0%	36.
2100 Support Services - Students	37.								0	0	0	0.0%	37.
2200 Support Services - Instructional Staff	38.								0	0	0	0.0%	38.
Program 100 Subtotal (lines 36-38)	39.			0	0	0	0		0	0	0	0.0%	39.
200 and 300 Special Education													
1000 Instruction	40.			384,905	82,373				622,481	467,278	537,755	-13.1%	40.
2100 Support Services - Students	41.			1,000	1,002				167,240	2,002	1,194	67.7%	41.
2200 Support Services - Instructional Staff	42.								0	0	0	0.0%	42.
Program 200 and 300 Subtotal (lines 40-42)	43.			385,905	83,375	0	0		789,721	469,280	538,949	-12.9%	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.	291,723	478,790	385,905	83,375	0	0		789,721	469,280	538,949	-12.9%	301,233
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,412,786	1,212,094	912,528	190,466	0	0	0	3,653,445	1,102,994	981,460	12.4%	2,521,886

(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%	1.
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.		9,945	139,938				25,190,947	149,883	205,847	-27.2%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.			17,139				2,000,000	17,139	0	--	3.
2300, 2400, 2500, 2900 Administration	4.			48,407				7,089,335	48,407	13,491	258.8%	4.
2600 Operation & Maintenance of Plant	5.			37,212			2,365	6,475,000	39,577	2,820	1303.4%	5.
2700 Student Transportation	6.							0	0	0	0.0%	6.
3000 Operation of Noninstructional Services	7.							0	0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.			157,094			136,959	36,073,831	294,053	595,114	-50.6%	8.
5000 Debt Service	9.							0	0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	9,945	399,790	0	0	139,324	76,829,113	549,059	817,272	-32.8%	10.

(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.	76,829,113		0		0		2		1.
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	23,001,455	9,248	0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	8,403,600		0		0		0		6.
673X Furniture and Equipment	7.	24,102,588	33,145	0		0		0		7.
673X Vehicles	8.	400,000		0		0		0		8.
673X Technology-Related Hardware and Software	9.	4,500,000		0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	60,407,643	42,393	0	0	0	0	0	0	12.
Total amounts reported on lines 2 through 11 above for:										
Renovation	13.	3,500,000	42,393	0				0		13.
New Construction	14.	27,905,055		0		0		0		14.
Other	15.	29,002,588		0		0		0		15.
Total (lines 13-15)	16.	60,407,643	42,393	0	0	0	0	0	0	16.

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	\$3,660,366
Buildings and Improvements	\$96,005,589
Furniture, Equipment, Vehicles, and Technology	\$5,606,905
Construction in Progress	\$90,774
Total	\$105,363,634

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)

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)

Total Federal and State Projects (lines 18 and 30)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.			0	0		0	1.
2.			0	0		0	2.
3.			0	0		0	3.
4.			0	0		0	4.
5.			0	0		0	5.
6.			0	0		0	6.
7.			0	0		0	7.
8.			0	0		0	8.
9.			0	0		0	9.
10.			0	0		0	10.
11.	0	121,615	0	167,252	164,064	(42,449)	11.
12.	22,069	492,859	0	608,505	503,652	11,276	12.
13.			0	0		0	13.
14.			0	0		0	14.
15.	102,591	64,328	0	162,723		166,919	15.
16.			0	0		0	16.
17.	5,256	478,482	0	475,000	478,183	5,555	17.
18.	129,916	1,157,284	0	1,413,480	1,145,899	141,301	18.
19.	3,273,741	1,226,584		4,376,008	763,650	3,736,675	19.
20.				0		0	20.
21.				0		0	21.
22.		15,248		15,248	15,248	0	22.
23.				0		0	23.
24.				0		0	24.
25.				0		0	25.
26.				0		0	26.
27.				0		0	27.
28.				0		0	28.
29.	122,857	10		122,857		122,867	29.
30.	3,396,598	1,241,842		4,514,113	778,898	3,859,542	30.
31.	3,526,514	2,399,126	0	5,927,593	1,924,797	4,000,843	31.

(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).

OTHER FUNDS

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
020 Instructional Improvement	1.	1,047,969	107,760		1,109,347	3,687	1,152,042	1.
050 County, City, and Town Grants	2.			0	0		0	2.
071 Structured English Immersion (1)	3.		0		0	0	0	3.
072 Compensatory Instruction (1)	4.		0		0	0	0	4.
500 School Plant	5.	481,379	140,667	0	584,439	0	622,046	5.
515 Civic Center	6.	365,473	12,932	0	125,003	164	378,241	6.
520 Community School	7.	2,227,404	2,442,343	0	3,708,820	1,501,773	3,167,974	7.
525 Auxiliary Operations	8.	8,129	511,583	0	445,990	443,811	75,901	8.
526 Extracurricular Activities Fees Tax Credit	9.	159,295	39,595	0	193,700	21,576	177,314	9.
530 Gifts and Donations	10.	421,118	60,431	0	226,500	169,969	311,580	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	2,358	10,386	0	525	11,121	1,623	11.
540 Fingerprint	12.	211		0	210		211	12.
545 School Opening	13.			0	0		0	13.
550 Insurance Proceeds	14.	792	279	0	790		1,071	14.
555 Textbooks	15.			0	0		0	15.
565 Litigation Recovery	16.	1,102,307		0	1,102,307	35,791	1,066,516	16.
570 Indirect Costs	17.	41,452		0	41,451	6,356	35,096	17.
575 Unemployment Insurance	18.			0	0		0	18.
580 Teacherage	19.			0	0		0	19.
585 Insurance Refund	20.	512		0	510		512	20.
590 Grants and Gifts to Teachers	21.			0	0		0	21.
595 Advertisement	22.			0	0		0	22.
596 Joint Technical Education	23.			0	0		0	23.
639 Impact Aid Revenue Bond Building	24.			0	0		0	24.
650 Gifts and Donations—Capital	25.	906		0	904		906	25.
660 Condemnation	26.			0	0		0	26.
665 Energy and Water Savings	27.			0	0		0	27.
686 Emergency Deficiencies Correction	28.			0	0		0	28.
691 Building Renewal Grant	29.			0	0		0	29.
695 New School Facilities	30.				0		0	30.
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0	31.
850 Student Activities	32.	1,106	1,944				3,050	32.
Other 855 & 9XX Enterprise	33.	1,565,910	701,464	0	2,081,875	615,814	1,651,560	33.

INTERNAL SERVICE FUNDS 950-989

9__ Self Insurance	1.			0	0		0	1.
955 Intergovernmental Agreements	2.	229,931	24	0	229,230	37,394	192,561	2.
9__ OPEB	3.			0	0		0	3.
9XX Enterprise Funds	4.			0	0		0	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0		1.
Class Size Reduction	1,109,347		2.
Dropout Prevention Programs	0		3.
Instructional Improvement Programs	0	3,687	4.
Total Expenditures (lines 1-4)	1,109,347	3,687	5.

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

DISTRICT NAME East Valley Institute of Technology

COUNTY Maricopa

CTDS NUMBER 070801000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017		1.
2. Bonds issued during FY 2018		2.
3. Bonds retired during FY 2018		3.
4. Bonds Outstanding, June 30, 2018	\$0	4.
5. Short-term Debt Outstanding, July 1, 2017		5.
6. Short-term Debt Outstanding, June 30, 2018		6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates		
a. Primary	\$21,875,493,121	Tax Rate 0.5000
b. Secondary	\$	Tax Rate
2. Number of Schools		4
3. Actual Days in Session		180
4. Area of School District (Square Miles)		600

(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)	\$26,220,784
2. Classroom Supplies (Function 1000, Object Code 6600)	\$275,988
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$3,218,604
4. Support Services—Students (Function 2100)	\$575,521
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$3,280,811
6. Total Current Expenditures	\$33,571,708
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$503,652
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$33,068,056

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

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	3,075,174
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	38,932
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	38,803
4. Difference (line 2 minus line 3)	\$129



A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)

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

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

GRADE													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
													0
													0
													0
0	0	0	0	0	0	0	0	0	0	0	0	0	0

1.
2.
3.
4.

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technological Education (non-JTED)
7. Career Education
8. Joint Technical Education (JTED)
9. Total (lines 1-8)

PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
0	
0	
0	
0	
0	
0	
37,733,256	30,854,518
37,733,256	30,854,518

1.
2.
3.
4.
5.
6.
7.
8.
9.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	
Total	\$	0

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

BUDGET	ACTUAL
29,625	22,975
8,052	0

1.
2.

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

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

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

(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 100-600										Programs 700-900		
		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 020-799												Total		
1000 Instruction	1.	497,939	138,916	481,381	157,828	545,280	239,585				329,763	1,289,394	3,680,086	1.
2000 Support Services														
2100 Students	2.			5,485		17,139						98,175	120,799	2.
2200 Instructional Staff	3.			30,241								73,498	103,739	3.
2300 General Administration	4.				6,991		1,718	35,791					44,500	4.
2400 School Administration	5.	138	26	41	11,431	1,348						264,525	277,509	5.
2500, 2900 Central Services, Other	6.			6,356	2,549	46,866						3,686	59,457	6.
2600 Operation and Maintenance of Plant	7.				2,365	37,212						47,872	87,449	7.
2700 Student Transportation	8.			912									912	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.												0	9.
3200 Enterprise Operations	10.											185	185	10.
3300 Community Services Operations	11.												0	11.
3400 Bookstore Operations	12.												0	12.
4000 Facilities Acquisition and Construction	13.	1,575	121	128,319	6,944	157,094							294,053	13.
5000 Debt Service	14.												0	14.
Total (lines 1-14)	15.	499,652	139,063	652,735	188,108	804,939	241,303	35,791	0	0	329,763	1,777,335	4,668,689	15.

Teacher Salaries (All Funds, Function 1000)

		Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	1.			
2. Special Education (Programs 200-230, 250, and 300-399)	2.	4,627,309	11,941	
3. Vocational Education (Programs 270 and 540)	3.			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	4.			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	5.			

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	85,183	6.
7. Number of FTE-Certified Teachers		75	7.
8. Number of FTE-Contract Teachers			8.

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	211,305	1.
2. 6620-6629 Energy	680,822	2.

JTED Districts Only (All Funds, All Functions)

1. 6591 Services Purchased from Other Arizona Districts		1.
2. 6870 Pass-through Payments	19,056,552	2.
3. 6880 Sub-awards		3.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	21,352	1,755,983	1,777,335
2. Program 800			0
3. Program 900			0
4. Total (lines 1-3)	21,352	1,755,983	1,777,335

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6731-39 Equipment	157,094	3.
4. Total (lines 1-3)	157,094	4.
5. 6450 Construction	26,693	5.

Technology (All Funds, All Functions)

1. 6531 Telecommunications	103741	1.
2. 6650 Supplies--Technology-Related	56	2.
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	549,316	3.
4. Subtotal (Lines 1-3)	653,113	4.
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	29,883	5.

# SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070801000

I certify that the Annual Financial Report of East Valley Institute of Technology District, Maricopa County, for fiscal year 2018 was approved by the Governing Board on October 10th, 2018, and that the complete Annual Financial Report may be reviewed by contacting Edith Perez at the District Office, telephone 480-461-4104, during normal business hours.

Avg. Daily Membership

2017

2018

Attending

7,171.133

7,378.183

2018 Tax Rates:

Primary  
0.5000

Secondary  
0.0000

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				0	0	
Special Education				37,733,256	30,854,518	
Pupil Transportation				0	0	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	15,722,348	35,983,437	(9,501,455)	37,733,256	30,854,518	11,349,812
Classroom Site Funds	2,412,786	1,212,094		3,653,445	1,102,994	2,521,886
Instructional Improvement	1,047,969	107,760		1,109,347	3,687	1,152,042
Unrestricted Capital Outlay	42,423,432	321,483	9,501,455	76,829,113	549,059	51,697,311
Adjacent Ways	2	0	0	2	0	2
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	129,916	1,157,284	0	1,413,480	1,145,899	141,301
State Projects	3,396,598	1,241,842		4,514,113	778,898	3,859,542
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	481,379	140,667	0	584,439	0	622,046
Food Service	0	0	0	0	0	0
Civic Center	365,473	12,932	0	125,003	164	378,241
Community School	2,227,404	2,442,343	0	3,708,820	1,501,773	3,167,974
Auxiliary Operations	8,129	511,583	0	445,990	443,811	75,901
Extracurricular Activities Fees	159,295	39,595	0	193,700	21,576	177,314
Gifts and Donations	422,024	60,431	0	227,404	169,969	312,486
Career & Tech. Ed. & Voc. Ed. Projects	2,358	10,386	0	525	11,121	1,623
Fingerprint	211	0	0	210	0	211
School Opening	0	0	0	0	0	0
Insurance Proceeds	792	279	0	790	0	1,071
Textbooks	0	0	0	0	0	0
Litigation Recovery	1,102,307	0	0	1,102,307	35,791	1,066,516
Indirect Costs	41,452	0	0	41,451	6,356	35,096
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	512	0	0	510	0	512
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	39,609	3,012	0	39,609	0	42,621
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	1,106	1,944			0	3,050
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	229,931	24	0	229,230	37,394	192,561
OPEB	0	0	0	0	0	0
Other Funds	1,565,910	701,464	0	2,081,875	615,814	1,651,560