



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
2014

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2014 uploaded to the Arizona Department of Education's Web site on
October 2, 2014 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Liz Yeskey
District Contact Employee

Business Manager Signature

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ <u>74,585,285</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>3,738,308</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>7,833,272</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) GPLET/MISC REV

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

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

Subtotal (lines 25-27)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify) Build America Bonds Payment

Subtotal (lines 29-35)

Total Fund Revenue (lines 19, 24, 28, and 36)

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	(5,353,232)	6,533,987	240,055	2,632,260	444,281
2.	41,902,149	6,215,969	335		23,374,816
3.					
4.	2,801,779	401,831			1,485,990
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.		29,866	1,015		73,182
18.	218,190				
19.	44,922,118	6,647,666	1,350		24,933,988
20.					
21.	2,466,460				
22.					
23.					
24.	2,466,460	0			
25.	22,501,770				
26.	1,881,714	84,108			
27.					
28.	24,383,484	84,108			0
29.					
30.					
31.					
32.					
33.					
34.					
35.					356,837
36.	0				356,837
37.	71,772,062	6,731,774	1,350		25,290,825
38.					
39.	5,000,000	3,132,260			
40.					
41.	71,418,830	16,398,021	241,405	2,632,260	25,735,106
42.	74,585,285	7,833,272			19,708,340
43.				2,632,260	5,500,000
44.	74,585,285	7,833,272	0	2,632,260	25,208,340
45.	(3,166,455)	8,564,749	241,405	0	526,766

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,700 at 7/1/13.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$205,102

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,700 at 6/30/14.

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.	18,468,128	7,266,226	293,180	278,589		27,196,073	26,306,123	26,340,757	-0.1%
2000 Support Services										
2100 Students	2.	1,090,950	402,023	9,857	24,610		1,575,772	1,527,440	1,498,828	1.9%
2200 Instructional Staff	3.	1,534,348	529,271	255,015	61,211	45,777	2,399,780	2,425,622	2,436,970	-0.5%
2300 General Administration	4.	336,408	115,561	144,312	642	11,402	614,564	608,325	595,365	2.2%
2400 School Administration	5.	2,420,673	839,745	250	4,636	1,254	3,306,184	3,266,558	3,019,225	8.2%
2500 Central Services	6.	1,838,577	677,548	136,831	17,487	92,246	2,915,005	2,762,689	2,853,969	-3.2%
2600 Operation & Maintenance of Plant	7.	3,333,313	1,326,886	1,705,971	1,850,397	4,530	8,505,049	8,221,097	8,000,706	2.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	16,289	3,279				19,568	19,568	16,128	21.3%
610 School-Sponsored Cocurricular Activities	10.	12,900	2,603				11,538	15,503	12,942	19.8%
620 School-Sponsored Athletics	11.	61,518	12,336	7,672	14,554		94,161	96,080	82,183	16.9%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	29,113,104	11,175,478	2,553,088	2,252,126	155,209	46,637,694	45,249,005	44,857,073	0.9%
200 Special Education										
1000 Instruction	15.	5,401,033	2,331,567	266,959	49,176	163	8,225,654	8,048,898	7,839,192	2.7%
2000 Support Services										
2100 Students	16.	2,121,666	665,690	285,865	37,780		3,334,515	3,111,001	2,811,109	10.7%
2200 Instructional Staff	17.	424,728	129,234	64,222	4,435	547	628,120	623,166	560,766	11.1%
2300 General Administration	18.	55,402	18,781				80,171	74,183	77,905	-4.8%
2400 School Administration	19.	117,959	39,193		250		158,209	157,402	153,826	2.3%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	42,959	24,001	36,490	304,676		408,983	408,126	405,068	0.8%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	8,163,747	3,208,466	653,536	396,317	710	12,835,652	12,422,776	11,847,866	4.9%
400 Pupil Transportation	25.	1,391,829	725,588	66,242	478,222	681	2,734,823	2,662,562	2,671,452	-0.3%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	9,021,993	3,678,665	203,026	598,003	2,502	13,678,248	13,504,189	12,587,527	7.3%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	549,953	182,883	13,917			750,919	746,753	387,904	92.5%
Total Expenditures (lines 14, 24-27, 30-32)	33.	48,240,626	18,971,080	3,489,809	3,724,668	159,102	76,637,336	74,585,285	72,351,822	3.1%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)		771,539										
Interest Income		601										
Total Revenues (lines 1 and 2)		772,140										
Expenditures												
100 Regular Education												
1000 Instruction			545,911	110,214				684,649	656,125	530,850	23.6%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff			11,550	2,331				18,038	13,881	10,515	32.0%	
Program 100 Subtotal (lines 4-6)			557,461	112,545				702,687	670,006	541,365	23.8%	
200 Special Education												
1000 Instruction			80,966	16,360				107,097	97,326	91,493	6.4%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								886	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			80,966	16,360				107,983	97,326	91,493	6.4%	
Other Programs (Specify)												
1000 Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	97,259	772,140	638,427	128,905				810,670	767,332	632,858	21.2%	102,067
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		1,543,077										
Interest Income		1,202										
Total Revenues (lines 17 and 18)		1,544,279										
Expenditures												
100 Regular Education												
1000 Instruction			837,320	168,865				2,507,508	1,006,185	520,420	93.3%	
2100 Support Services - Students								0	0	3,343	-100.0%	
2200 Support Services - Instructional Staff			54,545	11,003				0	65,548	33,461	95.9%	
Program 100 Subtotal (lines 20-22)			891,865	179,868				2,507,508	1,071,733	557,224	92.3%	
200 Special Education												
1000 Instruction			194,196	39,096				0	233,292	116,533	100.2%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff			12,102	2,444				0	14,546	6,337	129.5%	
Program 200 Subtotal (lines 24-26)			206,298	41,540				0	247,838	122,870	101.7%	
Other Programs (Specify)												
1000 Instruction			65,250	13,147				0	78,397	22,398	250.0%	
2100 Support Services - Students			7,170	1,448				0	8,618	4,624	86.4%	
2200 Support Services - Instructional Staff			5,388	1,088				0	6,476	2,312	180.1%	
Other Programs Subtotal (lines 28-30)			77,808	15,683				0	93,491	29,334	218.7%	
Total Classroom Site Fund 012 - Performance Pay	932,860	1,544,279	1,175,971	237,091				2,507,508	1,413,062	709,428	99.2%	1,064,077
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		1,543,077										
Interest Income		1,202										
Total Revenues (lines 33 and 34)		1,544,279										
Expenditures												
100 Regular Education												
1000 Instruction			1,108,364	223,768				1,351,279	1,332,132	1,077,786	23.6%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff			23,450	4,732				35,601	28,182	21,349	32.0%	
Program 100 Subtotal (lines 36-38)			1,131,814	228,500	0	0		1,386,880	1,360,314	1,099,135	23.8%	
200 Special Education												
1000 Instruction			164,385	33,215				211,373	197,600	185,758	6.4%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								2,792	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			164,385	33,215	0	0		214,165	197,600	185,758	6.4%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction								544	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			0	0	0	0		544	0	0	0.0%	
Total Classroom Site Fund 013 - Other	28,242	1,544,279	1,296,199	261,715	0	0		1,601,589	1,557,914	1,284,893	21.2%	14,607
Total Classroom Site Funds (lines 16, 32, and 48)	1,058,361	3,860,698	3,110,597	627,711	0	0	0	4,919,767	3,738,308	2,627,179	42.3%	1,180,751

(1) For FY 2014, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		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	
							Rentals 6440	Budget	Actual		Prior Year Actual
Unrestricted Capital Outlay Override (1)	1.	2,616,540	2,790,986			1,365,984	11,016,030	6,773,510	3,576,343	89.4%	
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	3,214,629	2,188,624			683	7,143,136	5,403,936	1,395,369	287.3%	
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	91,674	286,740			233,275	879,278	611,689	340,154	79.8%	
2300, 2400, 2500, 2900 Administration	4.		345,892			140,497	916,835	486,389	502,859	-3.3%	
2600 Operation & Maintenance of Plant	5.		139,788				1,506,688	139,788	268,935	-48.0%	
2700 Student Transportation	6.		50,786				494,527	50,786	8,068	529.5%	
3000 Operation of Noninstructional Services	7.		133,701				86,034	133,701	125,480	6.6%	
4000 Facilities Acquisition and Construction	8.					1,006,983	4,246,311	1,006,983	1,319,819	-23.7%	
5000 Debt Service	9.						0	0	0	0.0%	
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	3,306,303	3,145,531	0	0	1,381,438	15,272,809	7,833,272	3,960,684	97.8%

(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 \$ - Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries	1.	240,000	149,152	0	154,485	0	
6200 Employee Benefits	2.	60,000	75,757	0	53,837	0	
6450 Construction Services	3.	1,334,782	1,005,135	10,700,000	2,048,742	0	
6710 Land and Improvements	4.	0		0		0	
6720 Buildings and Improvements	5.	0		0		0	
6731 Furniture and Equipment	6.	3,245,219	461,239	0	6,113	0	
6734 Vehicles	7.	51,934	20,223	0	38,870	0	
6737 Technology-Related Hardware and Software	8.	3,064,272	2,664,069	0		0	
6831, 6832 Redemption of Principal	9.	0		0		0	
6841, 6842, 6850 Interest	10.	0		0		0	
Total amounts reported on lines 1 through 10 above for:							
Renovation	11.	1,334,782	1,230,045	10,700,000	2,302,047		
New Construction	12.	0		0		0	
Other	13.	6,661,425	3,145,530	0		0	
Total (lines 11-13)	14.	7,996,207	4,375,575	10,700,000	2,302,047	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2014	
Land and Improvements	\$15,706,713 1.
Buildings and Improvements	\$197,906,806 2.
Furniture, Equipment, Vehicles, and Technology	\$26,999,962 3.
Construction in Progress	\$818,823 4.
Total	\$241,432,304 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	REVENUE	FUND TRANSFERS (OUT)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(999,627)	3,785,797	(182,991)	4,000,000	3,348,282	(745,103)
2.	(188,736)	606,440	(36,506)	1,000,000	650,218	(269,020)
3.	(102,279)	304,602	(13,025)	400,000	236,138	(46,840)
4.				0		0
5.	(208,085)	462,179	(5,104)	400,000	305,821	(56,831)
6.	(49,286)	252,630	(12,008)	250,000	223,665	(32,329)
7.				0		0
8.	(145,521)	2,190,891	(96,347)	2,500,000	1,967,424	(18,401)
9.	(7,951)	13,339	(643)	20,000	12,602	(7,857)
10.				0		0
11.				0		0
12.				0		0
13.				0		0
14.	282,146	200,507		750,000	660,274	(177,621)
15.	0	772,589		1,500,000	772,589	0
16.				0		0
17.	(6,481)	90,747	(4,484)	100,000	79,782	0
18.	(1,425,820)	8,679,721	(351,108)	10,920,000	8,256,795	(1,354,002)

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
 455 Family Literacy Pilot Program
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-28)

19.				0		0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.				0		0
28.	7,711	535,700		600,000	465,863	77,548
29.	7,711	535,700		600,000	465,863	77,548

Total Federal and State Projects (lines 18 and 29)

30.	(1,418,109)	9,215,421	(351,108)	11,520,000	8,722,658	(1,276,454)
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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 (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

		BEGINNING	REVENUES AND OTHER	FUND TRANSFERS	EXPENDITURES AND OTHER		ENDING FUND
		FUND BALANCE	FINANCING SOURCES	IN (OUT)	FINANCING USES		BALANCE
		(excluding 5200)	(excluding 5200)	5200 (6930)	(excluding 6910 and 6930)		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	159,862	441,953		500,000	303,216	298,599
050 County, City, and Town Grants	2.	0	10,028		0	9,925	103
071 Structured English Immersion (1)	3.	0	206,320		206,320	206,320	0
072 Compensatory Instruction (1)	4.	48	(48)		0	0	0
500 School Plant (Lease over 1 year)	5.	346,855	271,004		300,000	249,797	368,062
505 School Plant (Lease 1 year or less)	6.	3,049	13		1,000		3,062
506 School Plant (Sale)	7.	656,487	144,385		500,000	395,465	405,407
515 Civic Center	8.	307,417	126,191		200,000	191,338	242,270
520 Community School	9.	328,193	246,916		500,000	335,892	239,217
525 Auxiliary Operations	10.				0		0
526 Extracurricular Activities Fees Tax Credit	11.	546,807	320,579		400,000	373,302	494,084
530 Gifts and Donations	12.	505,901	198,297		250,000	196,655	507,543
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0
540 Fingerprint	14.	55	1,639		3,000	1,584	110
545 School Opening	15.				0		0
550 Insurance Proceeds	16.	52,808	9,334		50,000	24,724	37,418
555 Textbooks	17.	46,145	5,217		10,000	4,425	46,937
565 Litigation Recovery	18.	32,798	9,770		20,000		42,568
570 Indirect Costs	19.	825,411	1,951	726,108	850,000	777,667	775,803
575 Unemployment Insurance	20.	3,771	4		3,500	2,877	898
580 Teacherage	21.				0		0
585 Insurance Refund	22.	860,417	3,643		0		864,060
590 Grants and Gifts to Teachers	23.				0		0
595 Advertisement	24.	20,075	85		0		20,160
596 Joint Technical Education	25.				0		0
620 Adjacent Ways	26.	240,055	1,350		200,000		241,405
625 Soft Capital Allocation	27.	2,632,260		(2,632,260)			0
630 Bond Building	28.	10,661,666			10,700,000	2,375,604	8,286,062
639 Impact Aid Revenue Bond Building	29.				0		0
640 School Plant-Special Construction	30.				0		0
650 Gifts and Donations—Capital	31.				0		0
660 Condemnation	32.				0		0
665 Energy and Water Savings	33.				0		0
686 Emergency Deficiencies Correction	34.				0		0
690 Building Renewal	35.	111,209	104		120,000	111,313	0
691 Building Renewal Grant	36.				0		0
695 New School Facilities	37.				0		0
700 Debt Service	38.	444,281	25,290,825	(5,500,000)	25,000,000	19,708,340	526,766
720 Impact Aid Revenue Bond Debt Service	39.				0		0
750 Permanent	40.				0		0
850 Student Activities	41.	61,685	165,829			166,866	60,648
Other	42.				0		0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.				0		0
955 Intergovernmental Agreements	2.	123,383	105,496		200,000	114,880	113,999
9__ OPEB	3.				0		0
953 Transportation Internal Service	4.	101,703	234,976		350,000	269,715	66,964

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	250,000	217,635
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	250,000	85,581
Total Expenditures (lines 1-4)	500,000	303,216

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Tempe Elementary School District

COUNTY Maricopa

CTDS NUMBER 070403000

A. 1. Bonds Outstanding, June 30, 2014			\$86,700,000
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	\$1,193,799,600	Tax Rate	3.2231
b. Secondary	\$1,205,860,250	Tax Rate	2.9378
3. Number of Schools			20
4. Actual Days in Session			180
5. Area of School District (Square Miles)			36

(Report this WHETHER OR NOT district changed boundaries in FY 2014)

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

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

	Unrestricted Capital Outlay
M & O	
	1.
	2.
	3.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$48,923,135
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,963,012
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$9,808,476
4. Support Services—Students (Function 2100)	\$7,759,221
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$28,523,899
6. Total Current Expenditures	\$98,977,743

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

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2016.

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

a. Total Central Services Expenditures (Function 2500)	\$3,887,529
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$9,190,060
c. Total Communications Expenditures (Object Code 6530)	\$152,712
d. Total Tuition Expenditures (Object Code 6560)	\$257,238

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$113,363
b. Food Service (Fund 510)	\$496,135

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$413,001
--	-----------

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 \$

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391, added by Laws 2014, Ch. 118)

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	40	87	98	87	86	69	54	42	51					614
2. Verbal Reasoning	26	61	72	68	80	71	46	49	59					532
3. Nonverbal Reasoning	29	73	107	129	152	154	105	77	81					907
4. Total Duplicated Enrollment (lines 1-3)	95	221	277	284	318	294	205	168	191	0	0	0	0	2,053

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	637
2. Black, not Hispanic	67
3. Hispanic	417
4. American Indian/Alaskan Native	49
5. Asian or Pacific Islander	77
6. Total Unduplicated Enrollment (lines 1-5)	1,247

C. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	976,004	767,105
2. Emotional Disability	1,135,441	648,258
3. Hearing Impairment	95,764	172,869
4. Other Health Impairments	511,929	772,507
5. Specific Learning Disability	3,917,979	3,576,224
6. Mild, Moderate, or Severe Intellectual Disability	953,951	599,638
7. Multiple Disabilities	161,300	59,424
8. Multiple Disabilities with Severe Sensory Impair.	255,539	54,021
9. Orthopedic Impairment	105,230	151,260
10. Developmental Delay	365,385	1,037,212
11. Preschool Severe Delay	346,328	1,144,055
12. Speech/Language Impairment	2,552,355	2,069,845
13. Traumatic Brain Injury	15,772	5,402
14. Visual Impairment	145,105	151,260
15. Subtotal (lines 1-14)	11,538,082	11,209,080
16. Gifted Education	1,157,570	1,081,639
17. Remedial Education	0	
18. ELL Incremental Costs	140,000	132,057
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	0	
21. Career Education	0	
22. Total (lines 15-21)	12,835,652	12,422,776

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,081,639
9-12	\$
Total	\$ 1,081,639

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	33,300
2. Federal Audit Expenditures - All Funds	6330	3,700

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2014 \$ _____

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2014 \$ _____

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2014 \$ _____

I. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
150			150
			0
			0
			0
			0
243,170			243,170
			0
			0
243,320	0	0	243,320

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	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)	
Funds 020-799												
1000 Instruction	3,567,723	1,163,778	221,597	3,639,810	2,298,210	260				94,225	17,794	11,003,397
2000 Support Services												
2100 Students	190,987	66,218	39,081	48,324	44,678	958					64,653	454,899
2200 Instructional Staff	2,019,312	590,594	390,765	364,966	272,113	3,625			68		23,775	3,665,218
2300 General Administration	4,500	3,778	8,637	1,051	24,961	670						43,597
2400 School Administration	71,668	14,211	2,949		33,166						240	122,234
2500, 2900 Central Services, Other	729,308	272,701	174,049	2,332	288,229	5,200			1,584			1,473,403
2600 Operation and Maintenance of Plant	220,623	82,596	956,991	90,223	156,850							1,507,283
2700 Student Transportation	15,143	3,057	232,262		89,656						6,703	346,821
3000 Operation of Noninstructional Services												
3100 Food Service Operations	1,627,029	861,712	88,038	2,854,063	629,835	38,662						6,099,339
3200 Enterprise Operations												0
3300 Community Services Operations											614	614
3400 Bookstore Operations												0
4000 Facilities Acquisition and Construction	81,915	24,599	3,603,022	8,326								3,717,862
5000 Debt Service						25,865		15,295,000	4,387,475			19,708,340
Total (lines 1-14)	8,528,208	3,083,244	5,717,391	7,009,095	3,837,698	75,240	0	15,295,000	4,387,475	95,877	113,779	48,143,007

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)	21,740,297	500,673	
2. Special Education (Programs 200-230, 250, and 300-399)	5,199,369	124,005	
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	3,033,928	59,380	
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	159,519	1,010	

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 2,449,536
7. Number of FTE-Certified Teachers	717
8. Number of FTE-Contract Teachers	0

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700		9,287	9,287
2. Program 800			0
3. Program 900	3,887	100,605	104,492
4. Total (lines 1-3)	3,887	109,892	113,779

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6730 Equipment	
4. Total (lines 1-3)	0
5. 6450 Construction	3,603,022

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070403000

I certify that the Annual Financial Report of Tempe Elementary School District, Maricopa County, for fiscal year 2014 was approved by the Governing Board on October 1, 2014, and that the complete Annual Financial Report may be reviewed by contacting Liz Yeskey at the District Office, telephone (480) 730-7131 during normal business hours.

1. Average Daily Membership

Attending
Resident

2013

11,038.399
10,949.773

2014

11,128.655
11,036.705

2. 2014 Tax Rates:

Primary
3.2231

Secondary
2.9378

ADE/AG 41-202S Rev. 8/14-FY 2014

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				46,637,694	45,249,005	
Special Education				12,835,652	12,422,776	
Pupil Transportation				2,734,823	2,662,562	
Desegregation				13,678,248	13,504,189	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				750,919	746,753	
Maintenance and Operation Total	(5,353,232)	71,772,062	5,000,000	76,637,336	74,585,285	(3,166,455)
Classroom Site Funds	1,058,361	3,860,698		4,919,767	3,738,308	1,180,751
Instructional Improvement	159,862	441,953		500,000	303,216	298,599
Unrestricted Capital Outlay	6,533,987	6,731,774	3,132,260	15,272,809	7,833,272	8,564,749
Soft Capital Allocation	2,632,260		(2,632,260)			0
Adjacent Ways	240,055	1,350	0	200,000	0	241,405
Bond Building	10,661,666	0	0	10,700,000	2,375,604	8,286,062
Other Capital Funds	0	0	0	0	0	0
Building Renewal	111,209	104		120,000	111,313	0
New School Facilities	0	0		0	0	0
Federal Projects	(1,425,820)	8,679,721	(351,108)	10,920,000	8,256,795	(1,354,002)
State Projects	7,711	535,700		600,000	465,863	77,548
County, City, and Town Grants	0	10,028	0	0	9,925	103
Structured English Immersion	0	206,320		206,320	206,320	0
Compensatory Instruction	48	(48)		0	0	0
School Plant Funds	1,006,391	415,402	0	801,000	645,262	776,531
Food Service	2,475,184	6,091,826	(375,000)	7,000,000	6,396,162	1,795,848
Civic Center	307,417	126,191	0	200,000	191,338	242,270
Community School	328,193	246,916	0	500,000	335,892	239,217
Auxiliary Operations	0	0	0	0	0	0
Extracurricular Activities Fees	546,807	320,579	0	400,000	373,302	494,084
Gifts and Donations	505,901	198,297	0	250,000	196,655	507,543
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	55	1,639	0	3,000	1,584	110
School Opening	0	0	0	0	0	0
Insurance Proceeds	52,808	9,334	0	50,000	24,724	37,418
Textbooks	46,145	5,217	0	10,000	4,425	46,937
Litigation Recovery	32,798	9,770	0	20,000	0	42,568
Indirect Costs	825,411	1,951	726,108	850,000	777,667	775,803
Unemployment Insurance	3,771	4	0	3,500	2,877	898
Teacherage	0	0	0	0	0	0
Insurance Refund	860,417	3,643	0	0	0	864,060
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	20,075	85	0	0	0	20,160
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	444,281	25,290,825	(5,500,000)	25,000,000	19,708,340	526,766
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
Permanent	0	0	0	0	0	0
Student Activities	61,685	165,829			166,866	60,648
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	123,383	105,496	0	200,000	114,880	113,999
OPEB	0	0	0	0	0	0
Other Funds	101,703	234,976	0	350,000	269,715	66,964

DISTRICT NAME Tempe Elementary School District

COUNTY Maricopa

CTDS NUMBER 070403000

**FY 2014
STATE OF ARIZONA**



**SUPPLEMENT TO
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR**

SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]

**JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER
(A.R.S. §15-910.01)**

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

DISTRICT NAME Tempe Elementary School District

COUNTY Maricopa

CTDS NUMBER 070403000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals	
							Budget	Actual
520 Special K-3 Program Override								
1000 Instruction	1.						0	0
2000 Support Services								
2100 Students	2.						0	0
2200 Instructional Staff	3.						0	0
2300 General Administration	4.						0	0
2400 School Administration	5.						0	0
2500 Central Services	6.						0	0
2600 Operation & Maintenance of Plant	7.						0	0
2900 Other	8.						0	0
3000 Operation of Noninstructional Services	9.						0	0
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Instruction	11.						0	0
2000 Support Services								
2100 Students	12.						0	0
2200 Instructional Staff	13.						0	0
2300 General Administration	14.						0	0
2400 School Administration	15.						0	0
2500 Central Services	16.						0	0
2600 Operation & Maintenance of Plant	17.						0	0
2900 Other	18.						0	0
3000 Operation of Noninstructional Services	19.						0	0
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

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		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

ENGLISH LANGUAGE LEARNERS
STRUCTURED ENGLISH IMMERSION FUND (071) AND COMPENSATORY INSTRUCTION FUND (072)—REVENUES, EXPENDITURES, AND FUND BALANCE

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance	
									Budget	Actual		
Structured English Immersion Fund 071												
Revenues												
3200 Restricted Revenue from State Sources	1.	206,342									1.	
1500 Investment Income	2.	-22									2.	
Total Revenues (lines 1 and 2)	3.	206,320									3.	
Expenditures												
1000 Instruction	4.		152,542	53,778					206,320	206,320	4.	
2000 Support Services												
2100 Students	5.								0	0	5.	
2200 Instructional Staff	6.								0	0	6.	
2300 General Administration	7.								0	0	7.	
2400 School Administration	8.								0	0	8.	
2500 Central Services	9.								0	0	9.	
2600 Operation & Maintenance of Plant	10.								0	0	10.	
2700 Student Transportation	11.								0	0	11.	
2900 Other	12.								0	0	12.	
Total (must agree with the AFR page 6, line 3)	13.	0	206,320	152,542	53,778	0	0	0	0	206,320	206,320	0
Compensatory Instruction Fund 072												
Revenues												
3200 Restricted Revenue from State Sources	14.	-48									14.	
1500 Investment Income	15.										15.	
Total Revenues (lines 14 and 15)	16.	-48									16.	
Expenditures												
1000 Instruction	17.								0	0	17.	
2000 Support Services												
2100 Students	18.								0	0	18.	
2200 Instructional Staff	19.								0	0	19.	
2300 General Administration	20.								0	0	20.	
2400 School Administration	21.								0	0	21.	
2500 Central Services	22.								0	0	22.	
2600 Operation & Maintenance of Plant	23.								0	0	23.	
2700 Student Transportation	24.								0	0	24.	
2900 Other	25.								0	0	25.	
Total (must agree with the AFR page 6, line 4)	26.	48	-48	0	0	0	0	0	0	0	0	0