



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2015

SIGNATURE/DATE

SIGNATURE/DATE

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

Superintendent Signature
Christine Busch
Superintendent (Typed Name)
Liz Yeskey
District Contact Employee

Business Manager Signature
Liz Yeskey
Business Manager (Typed Name)
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Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) Misc Revenue (1990) and GPLET (1940)

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) CEC

Subtotal (lines 25-27)

4000 Federal

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

Subtotal (lines 29-35)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	(3,166,455)	8,564,749	241,405	526,766	1.
2.	45,731,812	4,782,003	2,373	19,575,271	2.
3.					3.
4.	3,237,242	309,157		1,265,979	4.
5.					5.
6.					6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.	0	32,470	1,009	120,375	17.
18.	435,469				18.
19.	49,404,523	5,123,630	3,382	20,961,625	19.
20.					20.
21.	2,635,868	1,288			21.
22.					22.
23.					23.
24.	2,635,868	1,288			24.
25.	23,860,426				25.
26.	2,113,933	2,686			26.
27.	842				27.
28.	25,975,201	2,686		0	28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.				348,017	35.
36.	0			348,017	36.
37.	78,015,592	5,127,604	3,382	21,309,642	37.
38.				31,911,940	38.
39.	5,000,000				39.
40.					40.
41.	79,849,137	13,692,353	244,787	53,748,348	41.
42.	76,272,296	6,293,516	12,000	15,856,227	42.
43.				35,053,852	43.
44.	76,272,296	6,293,516	12,000	50,910,079	44.
45.	3,576,841	7,398,837	232,787	2,838,269	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,700 at 7/1/14.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$416,667
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,700 at 6/30/15.

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.	18,843,042	7,359,400	539,120	295,872		27,961,427	27,037,434	26,306,123	2.8%
2000 Support Services										
2100 Students	2.	1,133,891	418,391	5,012	24,040		1,636,589	1,581,334	1,527,440	3.5%
2200 Instructional Staff	3.	1,292,601	418,596	253,766	49,199	45,513	2,136,607	2,059,675	2,425,622	-15.1%
2300 General Administration	4.	439,195	123,813	171,559	4,184	12,535	759,778	751,286	608,325	23.5%
2400 School Administration	5.	2,505,042	851,936		4,027	1,104	3,351,013	3,362,109	3,266,558	2.9%
2500 Central Services	6.	1,851,974	800,509	275,151	20,274	75,185	3,002,875	3,023,093	2,762,689	9.4%
2600 Operation & Maintenance of Plant	7.	3,334,625	1,344,310	1,739,080	2,147,150	4,260	8,496,129	8,569,425	8,221,097	4.2%
2900 Other	8.	32,151	7,547				41,826	39,698	0	--
3000 Operation of Noninstructional Services	9.	53,867	20,803		16,204		29,076	90,874	19,568	364.4%
610 School-Sponsored Cocurricular Activities	10.	17,660	3,574				21,544	21,234	15,503	37.0%
620 School-Sponsored Athletics	11.	50,669	10,123	13,428	4,786		106,000	79,006	96,080	-17.8%
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.	29,554,717	11,359,002	2,997,116	2,565,736	138,597	47,542,864	46,615,168	45,249,005	3.0%
200 Special Education										
1000 Instruction	15.	5,394,758	2,393,660	437,013	52,904		8,680,112	8,278,335	8,048,898	2.9%
2000 Support Services										
2100 Students	16.	2,213,211	687,587	437,626	76,958		3,278,864	3,415,382	3,111,001	9.8%
2200 Instructional Staff	17.	424,821	130,394	20,443	5,935	1,120	638,700	582,713	623,166	-6.5%
2300 General Administration	18.	62,163	20,291				83,192	82,454	74,183	11.1%
2400 School Administration	19.	122,960	40,362		326		163,573	163,648	157,402	4.0%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	48,835	25,369	29,676	47,537		417,777	151,417	408,126	-62.9%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	8,266,748	3,297,663	924,758	183,660	1,120	13,262,218	12,673,949	12,422,776	2.0%
400 Pupil Transportation	25.	1,529,921	799,498	90,768	397,665	1,270	3,014,690	2,819,122	2,662,562	5.9%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	8,829,064	3,552,000	415,585	607,006	2,505	13,878,248	13,406,160	13,504,189	-0.7%
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.	565,498	192,399				769,898	757,897	746,753	1.5%
Total Expenditures (lines 14, 24-27, 30-32)	33.	48,745,948	19,200,562	4,428,227	3,754,067	143,492	78,467,918	76,272,296	74,585,285	2.3%

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%)	1.	755,658										
Interest Income	2.	853										
Total Revenues (lines 1 and 2)	3.	756,511										
Expenditures												
100 Regular Education												
1000 Instruction	4.		536,678	108,677				680,739	645,355	656,125	-1.6%	
2100 Support Services - Students	5.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		10,920	2,210				13,130	13,130	13,881	-5.4%	
Program 100 Subtotal (lines 4-6)	7.		547,598	110,887				693,869	658,485	670,006	-1.7%	
200 Special Education												
1000 Instruction	8.		110,204	22,313				105,729	132,517	97,326	36.2%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.		110,204	22,313				105,729	132,517	97,326	36.2%	
Other Programs (Specify) _____												
1000 Instruction	12.							0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	102,067	756,511	657,802	133,200			799,598	791,002	767,332	3.1%	67,576
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	1,511,317										
Interest Income	18.	1,705										
Total Revenues (lines 17 and 18)	19.	1,513,022										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,001,778	201,888				2,280,268	1,203,666	1,006,185	19.6%	
2100 Support Services - Students	21.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		65,764	13,302				55,870	79,066	65,548	20.6%	
Program 100 Subtotal (lines 20-22)	23.		1,067,542	215,190				2,336,138	1,282,732	1,071,733	19.7%	
200 Special Education												
1000 Instruction	24.		217,322	43,918				176,135	261,240	233,292	12.0%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		14,700	2,977				12,374	17,677	14,546	21.5%	
Program 200 Subtotal (lines 24-26)	27.		232,022	46,895				188,509	278,917	247,838	12.5%	
Other Programs (Specify) _____												
1000 Instruction	28.		84,537	16,956				67,582	101,493	78,397	29.5%	
2100 Support Services - Students	29.		7,050	1,428				6,963	8,478	8,618	-1.6%	
2200 Support Services - Instructional Staff	30.		9,300	1,883				7,774	11,183	6,476	72.7%	
Other Programs Subtotal (lines 28-30)	31.		100,887	20,267				82,319	121,154	93,491	29.6%	
Total Classroom Site Fund 012 - Performance Pay	32.	1,064,077	1,513,022	1,400,451	282,352			2,606,966	1,682,803	1,413,062	19.1%	894,296
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	1,511,317										
Interest Income	34.	1,705										
Total Revenues (lines 33 and 34)	35.	1,513,022										
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,089,586	220,641				1,314,932	1,310,227	1,332,132	-1.6%	
2100 Support Services - Students	37.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.		22,156	4,485				26,641	26,641	28,182	-5.5%	
Program 100 Subtotal (lines 36-38)	39.		1,111,742	225,126	0	0		1,341,573	1,336,868	1,360,314	-1.7%	
200 Special Education												
1000 Instruction	40.		156,207	31,625				214,621	187,832	197,600	-4.9%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.		156,207	31,625	0	0		214,621	187,832	197,600	-4.9%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify) _____												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	14,607	1,513,022	1,267,949	256,751	0	0	1,556,194	1,524,700	1,557,914	-2.1%	2,929
Total Classroom Site Funds (lines 16, 32, and 48)	49.	1,180,751	3,782,555	3,326,202	672,303	0	0	4,962,758	3,998,505	3,738,308	7.0%	964,801

- (1) For FY 2015, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

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.		1,020,690	3,358,094			865,752	9,242,520	5,244,536	6,773,510	-22.6%
Unrestricted Capital Outlay Fund 610 (2)	2.		1,142,654	2,227,679				4,967,705	3,370,333	5,403,936	-37.6%
1000 Instruction	2.		1,142,654	2,227,679				4,967,705	3,370,333	5,403,936	-37.6%
2000 Support Services	3.						208,972	970,021	1,606,565	611,689	162.6%
2100, 2200 Students and Instructional Staff	3.		269,943	1,127,650				970,021	1,606,565	611,689	162.6%
2300, 2400, 2500, 2900 Administration	4.			414,783			163,744	2,257,194	578,527	486,389	18.9%
2600 Operation & Maintenance of Plant	5.			109,470				860,405	109,470	139,788	-21.7%
2700 Student Transportation	6.			37,925				246,193	37,925	50,786	-25.3%
3000 Operation of Noninstructional Services	7.			50,678			2,535	97,415	53,213	133,701	-60.2%
4000 Facilities Acquisition and Construction	8.			4,834			532,649	3,530,138	537,483	1,006,983	-46.6%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,412,597	3,973,019	0	0	907,900	12,929,071	6,293,516	7,833,272	-19.7%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget _____ \$0 Actual _____ \$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.	355,014	187,720	557,107	235,462	0	0
6200 Employee Benefits	2.	76,019	75,925	183,925	80,861	0	0
6450 Construction Services	3.	1,623,117	526,070	39,884,609	2,256,499	0	0
6710 Land and Improvements	4.	0	0	0	0	0	0
6720 Buildings and Improvements	5.	0	0	0	0	0	0
6731 Furniture and Equipment	6.	4,534,452	366,241	0	5,998	0	0
6734 Vehicles	7.	66,712	28,162	4,882,355	6,484	0	0
6737 Technology-Related Hardware and Software	8.	4,635,241	3,578,617	0	0	0	0
6831, 6832 Redemption of Principal	9.	0	0	0	0	0	0
6841, 6842, 6850 Interest	10.	0	0	0	0	0	0
Total (lines 1-10)	11.	11,290,555	4,762,735	45,507,996	2,585,304	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	12.	1,623,117	526,070	40,625,641	2,572,822		
New Construction	13.	0	0	0	0	0	0
Other	14.	9,667,438	4,236,665	4,882,355	12,482	0	0
Total (lines 12-14)	15.	11,290,555	4,762,735	45,507,996	2,585,304	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$15,418,513
Buildings and Improvements	\$192,358,124
Furniture, Equipment, Vehicles, and Technology	\$27,575,815
Construction in Progress	\$1,968,652
Total	\$237,321,104

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (745,103)	4,098,423	(201,145)	4,600,000	3,851,247	(699,072)
140-150 ESEA Title II - Prof. Development and Technology	2. (269,020)	597,104	(36,364)	850,000	639,966	(348,246)
160 ESEA Title IV - 21st Century Schools	3. (46,840)	148,649	(5,775)	120,000	112,807	(16,773)
170-180 ESEA Title V - Promote Informed Parent Choice	4.			0		0
190 ESEA Title III - Limited English & Immigrant Students	5. (56,831)	290,750	(4,432)	300,000	256,137	(26,650)
200 ESEA Title VII - Indian Education	6. (32,329)	238,866	(12,355)	250,000	217,515	(23,333)
210 ESEA Title VI - Flexibility and Accountability	7.			0		0
220 IDEA Part B	8. (18,401)	2,281,534	(123,380)	2,500,000	2,176,528	(36,775)
230 Johnson-O'Malley	9. (7,857)	12,328	(736)	20,000	12,920	(9,185)
240 Workforce Investment Act	10.			0		0
250 AEA-Adult Education	11.			0		0
260-270 Vocational Education - Basic Grants	12.			0		0
280 ESEA Title X - Homeless Education	13.			0		0
290 Medicaid Reimbursement	14. (177,621)	411,966		850,000	768,147	(533,802)
374 E-Rate	15. 0	960,374		1,500,000	960,374	0
378 Impact Aid	16.			0		0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.	30,332	(2,134)	50,000	37,575	(9,377)
Total Federal Project Funds (lines 1-17)	18. (1,354,002)	9,070,326	(386,321)	11,040,000	9,033,216	(1,703,213)
STATE PROJECTS						
400 Vocational Education	19.			0		0
410 Early Childhood Block Grant	20.			0		0
420 Ext. School Yr. - Pupils with Disabilities	21.			0		0
425 Adult Basic Education	22.			0		0
430 Chemical Abuse Prevention Programs	23.			0		0
435 Academic Contests	24.			0		0
450 Gifted Education	25.			0		0
460 Environmental Special Plate	26.			0		0
465-499 Other State Projects	27. 77,548	411,087		600,000	503,553	(14,918)
Total State Project Funds (lines 19-27)	28. 77,548	411,087		600,000	503,553	(14,918)
Total Federal and State Projects (lines 18 and 28)	29. (1,276,454)	9,481,413	(386,321)	11,640,000	9,536,769	(1,718,131)

(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.

	1.	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL		
OTHER FUNDS								
020 Instructional Improvement	1.	298,599	440,108		450,000	394,708	343,999	1.
050 County, City, and Town Grants	2.	103			0		103	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant (Lease over 1 year)	5.	368,062	271,156		300,000	269,612	369,606	5.
505 School Plant (Lease 1 year or less)	6.	3,062	15		500		3,077	6.
506 School Plant (Sale)	7.	405,407	154,353		500,000	246,920	312,840	7.
515 Civic Center	8.	242,270	164,329		200,000	81,106	325,493	8.
520 Community School	9.	239,217	615,976		600,000	459,200	395,993	9.
525 Auxiliary Operations	10.				0		0	10.
526 Extracurricular Activities Fees Tax Credit	11.	494,084	326,516		400,000	288,397	532,203	11.
530 Gifts and Donations	12.	507,543	182,364		250,000	135,860	554,047	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0	13.
540 Fingerprint	14.	110	1,485		3,000	1,540	55	14.
545 School Opening	15.				0		0	15.
550 Insurance Proceeds	16.	37,418	21,066		50,000	36,449	22,035	16.
555 Textbooks	17.	46,937	3,900		7,500	3,841	46,996	17.
565 Litigation Recovery	18.	42,568	4,053		40,000	15,098	31,523	18.
570 Indirect Costs	19.	775,803	2,160	761,321	850,000	788,818	750,466	19.
575 Unemployment Insurance	20.	898	4		500		902	20.
580 Teacherage	21.				0		0	21.
585 Insurance Refund	22.	864,060	3,891		0	0	867,951	22.
590 Grants and Gifts to Teachers	23.				0		0	23.
595 Advertisement	24.	20,160	91		0	0	20,251	24.
596 Joint Technical Education	25.				0		0	25.
620 Adjacent Ways	26.	241,405	3,382		200,000	12,000	232,787	26.
630 Bond Building	27.	8,286,062	37,560,000		45,734,821	3,368,782	42,477,280	27.
639 Impact Aid Revenue Bond Building	28.				0		0	28.
640 School Plant-Special Construction	29.				0		0	29.
650 Gifts and Donations—Capital	30.				0		0	30.
660 Condemnation	31.				0		0	31.
665 Energy and Water Savings	32.				0		0	32.
686 Emergency Deficiencies Correction	33.				0		0	33.
691 Building Renewal Grant	34.				0		0	34.
695 New School Facilities	35.				0		0	35.
700 Debt Service	36.	526,766	53,221,582	(5,000,000)	20,000,000	45,910,079	2,838,269	36.
720 Impact Aid Revenue Bond Debt Service	37.				0		0	37.
850 Student Activities	38.	60,648	198,749			201,482	57,915	38.
Other _____	39.				0		0	39.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.				0		0	1.
955 Intergovernmental Agreements	2.	113,999	45,092		150,000	57,238	101,853	2.
9__ OPEB	3.				0		0	3.
953 Transportation	4.	66,964	177,347		200,000	113,459	130,852	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	250,000	226,379
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	200,000	168,329
Total Expenditures (lines 1-4)	450,000	394,708

Student Success Fund 080	BUDGET	ACTUAL
Beginning Fund Balance (Actual)		0
Revenues and Other Financing Sources (Actual)		191,184
Expenditures and Other Financing Uses (Budget)	200,000	
Expenditures and Other Financing Uses (Actual)		191,184
Ending Fund Balance (Actual)		0

(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, 2015			\$112,635,000
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	\$1,226,121,883	Tax Rate	3.3038
b. Secondary	\$1,291,283,504	Tax Rate	2.4510
3. Number of Schools			21
4. Actual Days in Session			180
5. Area of School District (Square Miles)			36

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

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

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

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

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

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$49,644,659
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,003,941
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$10,649,759
4. Support Services—Students (Function 2100)	\$8,159,705
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$28,033,934
6. Total Current Expenditures	\$98,491,998

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

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

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

a. Total Central Services Expenditures (Function 2500)	\$4,154,888
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$9,284,183
c. Total Communications Expenditures (Object Code 6530)	\$194,794
d. Total Tuition Expenditures (Object Code 6560)	\$420,400

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$714,210
b. Food Service (Fund 510)	\$1,051

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$430,391
--	-----------

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act \$ _____

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

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

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	35	87	109	110	104	94	56	57	42					694
2. Verbal Reasoning	24	53	84	81	80	84	59	50	47					562
3. Nonverbal Reasoning	21	56	94	141	144	156	122	105	74					913
4. Total Duplicated Enrollment (lines 1-3)	80	196	287	332	328	334	237	212	163	0	0	0	0	2,169

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Autism
2. Emotional Disability
3. Hearing Impairment
4. Other Health Impairments
5. Specific Learning Disability
6. Mild, Moderate, or Severe Intellectual Disability
7. Multiple Disabilities
8. Multiple Disabilities with Severe Sensory Impair.
9. Orthopedic Impairment
10. Developmental Delay
11. Preschool Severe Delay
12. Speech/Language Impairment
13. Traumatic Brain Injury
14. Visual Impairment
15. Subtotal (lines 1-14)
16. Gifted Education
17. Remedial Education
18. ELL Incremental Costs
19. ELL Compensatory Instruction
20. Vocational and Technological Education
21. Career Education
22. Total (lines 15-21)

PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1,002,957	3,051,485
1,222,635	319,608
98,408	382,907
526,066	239,858
4,026,177	2,474,053
980,295	535,993
165,754	122,802
262,596	283,643
108,136	404,787
375,475	290,883
355,893	1,116,157
2,622,842	2,033,868
16,207	0
149,112	234,052
11,912,553	11,490,096
1,209,665	1,046,990
0	
140,000	136,863
0	
0	
0	
13,262,218	12,673,949

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,046,990
9-12	\$ _____
Total	\$ <u>1,046,990</u>

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	34,315
2. Federal Audit Expenditures - All Funds	6330	2,440
		2,268

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ _____

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

Actual Expenditures made in FY 2015 \$ _____

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$ _____

H. TUITION

Type 03 Districts Only

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
420,100			420,100
			0
			0
420,100	0	0	420,100

(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)			
1000 Instruction	1.	3,312,947	1,071,263	247,650	1,668,062	2,565,768	1,372				41,946	404,868	9,313,876	1.
2000 Support Services														
2100 Students	2.	171,437	63,413	27,431	65,939	35,862	513					112,156	476,751	2.
2200 Instructional Staff	3.	2,261,951	655,745	348,135	412,748	1,501,516	4,900					84,359	5,269,354	3.
2300 General Administration	4.	157	31	5,464	5,259	1,149	270						12,330	4.
2400 School Administration	5.	118,350	27,495	3,597	362	25,797	929					491	177,021	5.
2500, 2900 Central Services, Other	6.	960,312	340,485	112,130	2,872	389,877	23,939			1,540			1,831,155	6.
2600 Operation and Maintenance of Plant	7.	166,438	62,689	693,125	2,993	242,792						149	1,168,186	7.
2700 Student Transportation	8.			202,409	58,951	44,409						6,182	311,951	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	1,665,044	870,523	38,337	2,657,000	51,728	51,436						5,334,068	9.
3200 Enterprise Operations	10.												0	10.
3300 Community Services Operations	11.											6,515	6,515	11.
3400 Bookstore Operations	12.												0	12.
4000 Facilities Acquisition and Construction	13.	163,525	52,961	3,582,532	8,188	4,834							3,812,040	13.
5000 Debt Service	14.						20,315		11,625,000	4,114,508			15,759,823	14.
Total (lines 1-14)	15.	8,820,161	3,144,605	5,260,810	4,882,374	4,863,732	103,674	0	11,625,000	4,114,508	43,486	614,720	43,473,070	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)	22,199,718	518,538	239,848	1.
2. Special Education (Programs 200-230, 250, and 300-399)	5,294,680	113,880		2.
3. Vocational Education (Programs 270 and 540)				3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,820,872	78,255	15,613	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	125,790	3,825		5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	728,866	6.
7. Number of FTE-Certified Teachers		720	7.
8. Number of FTE-Contract Teachers		4	8.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total	
1. Program 700			0	1.
2. Program 800			0	2.
3. Program 900	17,746	596,974	614,720	3.
4. Total (lines 1-3)	17,746	596,974	614,720	4.

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements			1.
2. 6720 Buildings and Improvements			2.
3. 6730 Equipment		4,834	3.
4. Total (lines 1-3)		4,834	4.
5. 6450 Construction		3,807,207	5.

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 2015 was approved by the Governing Board on October 14, 2015, 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.

Avg. Daily Membership

2014

2015

Attending 11,128.655

11,204.344

2015 Tax Rates:

Primary
3.3038

Secondary
2.4510

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

President of the Governing Board

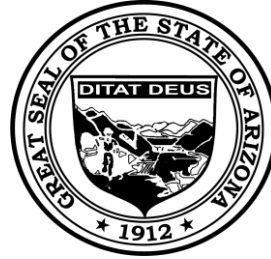
Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				47,542,864	46,615,168	
Special Education				13,262,218	12,673,949	
Pupil Transportation				3,014,690	2,819,122	
Desegregation				13,878,248	13,406,160	
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				769,898	757,897	
Maintenance and Operation Total	(3,166,455)	78,015,592	5,000,000	78,467,918	76,272,296	3,576,841
Classroom Site Funds	1,180,751	3,782,555		4,962,758	3,998,505	964,801
Instructional Improvement	298,599	440,108		450,000	394,708	343,999
Unrestricted Capital Outlay	8,564,749	5,127,604	0	12,929,071	6,293,516	7,398,837
Student Success	0	191,184		200,000	191,184	0
Adjacent Ways	241,405	3,382	0	200,000	12,000	232,787
Bond Building	8,286,062	37,560,000	0	45,734,821	3,368,782	42,477,280
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	(1,354,002)	9,070,326	(386,321)	11,040,000	9,033,216	(1,703,213)
State Projects	77,548	411,087		600,000	503,553	(14,918)
County, City, and Town Grants	103	0	0	0	0	103
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	776,531	425,524	0	800,500	516,532	685,523
Food Service	2,475,184	6,091,826	(375,000)	7,000,000	6,396,162	1,795,848
Civic Center	242,270	164,329	0	200,000	81,106	325,493
Community School	239,217	615,976	0	600,000	459,200	395,993
Auxiliary Operations	0	0		0	0	0
Extracurricular Activities Fees	494,084	326,516	0	400,000	288,397	532,203
Gifts and Donations	507,543	182,364	0	250,000	135,860	554,047
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	110	1,485	0	3,000	1,540	55
School Opening	0	0	0	0	0	0
Insurance Proceeds	37,418	21,066	0	50,000	36,449	22,035
Textbooks	46,937	3,900	0	7,500	3,841	46,996
Litigation Recovery	42,568	4,053	0	40,000	15,098	31,523
Indirect Costs	775,803	2,160	761,321	850,000	788,818	750,466
Unemployment Insurance	898	4	0	500	0	902
Teacherage	0	0	0	0	0	0
Insurance Refund	864,060	3,891	0	0	0	867,951
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	20,160	91	0	0	0	20,251
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	526,766	53,221,582	(5,000,000)	20,000,000	45,910,079	2,838,269
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	60,648	198,749			201,482	57,915
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	113,999	45,092	0	150,000	57,238	101,853
OPEB	0	0	0	0	0	0
Other Funds	66,964	177,347	0	200,000	113,459	130,852

DISTRICT NAME Tempe Elementary School District

COUNTY Maricopa

CTDS NUMBER 070403000

**FY 2015
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.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								0	0	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	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									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.	0	0	0	0	0	0	0	0	0	26.