



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
2016

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2016 uploaded to the Arizona Department of Education's Web site on
September 22, 2016 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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Telephone Number

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ <u>75,541,321</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>4,998,591</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>5,511,593</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) Misc Revenue/GPLET

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) Prop 123

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) BABS

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.	3,576,836	7,398,834	232,787	2,838,269	1.
2.	44,425,192	4,898,517	896,973	15,799,083	2.
3.					3.
4.	3,355,786	352,986	64,929	1,133,483	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.		40,221	3,385	235,376	17.
18.	731,814			18,565	18.
19.	48,512,792	5,291,724	965,287	17,186,507	19.
20.					20.
21.	2,675,924				21.
22.					22.
23.					23.
24.	2,675,924	0			24.
25.	24,939,339				25.
26.	2,245,551	15,008			26.
27.	484,852				27.
28.	27,669,742	15,008		0	28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.				345,177	35.
36.	0			345,177	36.
37.	78,858,458	5,306,732	965,287	17,531,684	37.
38.					38.
39.					39.
40.					40.
41.	82,435,294	12,705,566	1,198,074	20,369,953	41.
42.	75,541,321	5,511,593	503,148	16,989,615	42.
43.					43.
44.	75,541,321	5,511,593	503,148	16,989,615	44.
45.	6,893,973	7,193,973	694,926	3,380,338	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,700 at 7/1/15.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$710,060
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,700 at 6/30/16.

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.	19,147,257	7,184,141	198,200	291,483		30,429,715	26,821,081	27,037,434	-0.8%
2000 Support Services										
2100 Students	2.	1,174,646	438,265	6,950	26,723		1,635,849	1,646,584	1,581,334	4.1%
2200 Instructional Staff	3.	1,553,214	497,269	292,929	55,900	27,062	2,490,382	2,426,374	2,059,675	17.8%
2300 General Administration	4.	505,260	148,086	226,519	7,190	11,793	914,026	898,848	751,286	19.6%
2400 School Administration	5.	2,489,117	797,211	82,550	4,785	1,158	3,400,342	3,374,821	3,362,109	0.4%
2500 Central Services	6.	1,634,221	551,735	264,147	28,856	34,567	2,613,015	2,513,526	3,023,093	-16.9%
2600 Operation & Maintenance of Plant	7.	3,348,965	1,358,038	1,773,547	2,253,202	4,075	8,679,805	8,737,827	8,569,425	2.0%
2900 Other	8.						0	0	39,698	-100.0%
3000 Operation of Noninstructional Services	9.	43,180	15,878				59,069	59,058	90,874	-35.0%
610 School-Sponsored Cocurricular Activities	10.	12,000	2,413				11,532	14,413	21,234	-32.1%
620 School-Sponsored Athletics	11.	52,779	10,579	12,756	24,397		112,288	100,511	79,006	27.2%
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.	29,960,639	11,003,615	2,857,598	2,692,536	78,655	50,346,023	46,593,043	46,615,168	0.0%
200 Special Education										
1000 Instruction	15.	5,326,551	2,242,549	958,201	46,316		8,620,670	8,573,617	8,278,335	3.6%
2000 Support Services										
2100 Students	16.	2,293,655	704,152	482,498	51,780		3,696,132	3,532,085	3,415,382	3.4%
2200 Instructional Staff	17.	443,439	137,858	49,467	18,093	2,252	677,457	651,109	582,713	11.7%
2300 General Administration	18.						0	0	82,454	-100.0%
2400 School Administration	19.	124,843	39,430		222		164,692	164,495	163,648	0.5%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	50,008	24,396	31,714	50,227		164,885	156,345	151,417	3.3%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	8,238,496	3,148,385	1,521,880	166,638	2,252	13,323,836	13,077,651	12,673,949	3.2%
400 Pupil Transportation	25.	1,503,781	818,504	67,565	368,175	796	2,965,440	2,758,821	2,819,122	-2.1%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	8,411,356	3,189,460	207,763	587,213	5,250	13,878,248	12,401,041	13,406,160	-7.5%
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.	498,694	163,847	48,224			683,776	710,765	757,897	-6.2%
Total Expenditures (lines 14, 24-27, 30-32)	33.	48,612,966	18,323,811	4,703,030	3,814,562	86,953	81,197,323	75,541,321	76,272,296	-1.0%

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.	842,672										
Interest Income	2.	1,185										
Total Revenues (lines 1 and 2)	3.	843,857										
Expenditures												
100 Regular Education												
1000 Instruction	4.		601,795	121,081				726,121	722,876	645,355	12.0%	
2100 Support Services - Students	5.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		13,794	2,775				17,000	16,569	13,130	26.2%	
Program 100 Subtotal (lines 4-6)	7.		615,589	123,856				743,121	739,445	658,485	12.3%	
200 Special Education												
1000 Instruction	8.		88,407	17,787				109,000	106,194	132,517	-19.9%	
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.		88,407	17,787				109,000	106,194	132,517	-19.9%	
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.	67,576	843,857	703,996	141,643			852,121	845,639	791,002	6.9%	65,794
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	1,685,344										
Interest Income	18.	2,371										
Total Revenues (lines 17 and 18)	19.	1,687,715										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,474,250	294,983				1,875,612	1,769,233	1,203,666	47.0%	
2100 Support Services - Students	21.		2,789	561				3,600	3,350	0	--	
2200 Support Services - Instructional Staff	22.		101,261	20,150				129,000	121,411	79,066	53.6%	
Program 100 Subtotal (lines 20-22)	23.		1,578,300	315,694				2,008,212	1,893,994	1,282,732	47.7%	
200 Special Education												
1000 Instruction	24.		310,252	62,289				416,000	372,541	261,240	42.6%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		23,212	4,651				32,000	27,863	17,677	57.6%	
Program 200 Subtotal (lines 24-26)	27.		333,464	66,940				448,000	400,404	278,917	43.6%	
Other Programs (Specify)												
1000 Instruction	28.		91,679	18,199				117,000	109,878	101,493	8.3%	
2100 Support Services - Students	29.		12,055	2,425				18,000	14,480	8,478	70.8%	
2200 Support Services - Instructional Staff	30.		14,395	2,896				20,000	17,291	11,183	54.6%	
Other Programs Subtotal (lines 28-30)	31.		118,129	23,520				155,000	141,649	121,154	16.9%	
Total Classroom Site Fund 012 - Performance Pay	32.	894,296	1,687,715	2,029,893	406,154			2,611,212	2,436,047	1,682,803	44.8%	145,964
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	1,685,344										
Interest Income	34.	2,371										
Total Revenues (lines 33 and 34)	35.	1,687,715										
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,221,826	245,831				1,468,343	1,467,657	1,310,227	12.0%	
2100 Support Services - Students	37.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	38.		28,006	5,635				34,200	33,641	26,641	26.3%	
Program 100 Subtotal (lines 36-38)	39.		1,249,832	251,466	0	0		1,502,543	1,501,298	1,336,868	12.3%	
200 Special Education												
1000 Instruction	40.		179,493	36,114				216,000	215,607	187,832	14.8%	
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.		179,493	36,114	0	0		216,000	215,607	187,832	14.8%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	2,929	1,687,715	1,429,325	287,580	0	0	1,718,543	1,716,905	1,524,700	12.6%	(26,261)
Total Classroom Site Funds (lines 16, 32, and 48)	49.	964,801	4,219,287	4,163,214	835,377	0	0	5,181,876	4,998,591	3,998,505	25.0%	185,497

- (1) For FY 2016, 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.		295,219	2,903,916			1,666,340	8,187,963	4,865,475	5,244,536	-7.2%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		622,542	1,925,182				4,398,530	2,547,724	3,370,333	-24.4%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		11,614	341,606			527,966	1,611,675	881,186	1,606,565	-45.2%
2300, 2400, 2500, 2900 Administration	4.			693,739			255,490	2,032,712	949,229	578,527	64.1%
2600 Operation & Maintenance of Plant	5.			62,153				349,643	62,153	109,470	-43.2%
2700 Student Transportation	6.			47,975				234,809	47,975	37,925	26.5%
3000 Operation of Noninstructional Services	7.			105,118				105,118	105,118	53,213	97.5%
4000 Facilities Acquisition and Construction	8.						918,208	3,596,930	918,208	537,483	70.8%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	634,156	3,175,773	0	0	1,701,664	12,329,417	5,511,593	6,293,516	-12.4%

(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	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	12,329,417		42,371,606		0	
6150 Classified Salaries	2.	638,693	422,432	260,420	260,420	0	
6200 Employee Benefits	3.	149,676	149,227	88,254	87,818	0	
6450 Construction Services	4.	3,596,930	918,208	36,777,222	14,032,537	0	
6710 Land and Improvements	5.	0		0		0	
6720 Buildings and Improvements	6.	0		0		0	
6731 Furniture and Equipment	7.	1,728,109	446,405	0		0	
6734 Vehicles	8.	37,465	33,915	4,875,870	2,796,008	0	
6737 Technology-Related Hardware and Software	9.	5,044,997	2,695,452	0		0	
6831, 6832 Redemption of Principal	10.	0		0		0	
6841, 6842, 6850 Interest	11.	0		0		0	
Total (lines 2-11)	12.	11,195,870	4,665,639	42,001,766	17,176,783	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	13.	3,596,930	918,208	36,777,222	14,380,775		
New Construction	14.	0		0		0	
Other	15.	7,598,940	3,747,431	5,224,544	2,796,008	0	
Total (lines 13-15)	16.	11,195,870	4,665,639	42,001,766	17,176,783	0	0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2016	
Land and Improvements	\$17,620,784 1.
Buildings and Improvements	\$202,017,950 2.
Furniture, Equipment, Vehicles, and Technology	\$29,007,768 3.
Construction in Progress	\$1,610,017 4.
Total	\$250,256,519 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 IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(699,072)	3,462,133	(281,480)	4,700,000	3,980,992	(1,499,411)
2.	(348,246)	855,194	(42,833)	720,000	605,508	(141,393)
3.	(16,773)	89,969	(4,500)	90,000	83,595	(14,899)
4.				0		0
5.	(26,650)	262,233	(4,516)	270,000	232,287	(1,220)
6.	(23,334)	248,491	(15,635)	260,000	221,143	(11,621)
7.				0		0
8.	(36,775)	2,045,828	(137,512)	2,400,000	1,948,965	(77,424)
9.	(9,184)	9,184	(604)	15,000	8,543	(9,147)
10.				0		0
11.				0		0
12.				0		0
13.				0		0
14.	(533,802)	736,458		700,000	707,607	(504,951)
15.	0	462,543		1,000,000	462,543	0
16.				0		0
17.	(9,376)	34,679	(435)	40,000	21,765	3,103
18.	(1,703,212)	8,206,712	(487,515)	10,195,000	8,272,948	(2,256,963)

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
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

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.	(14,919)	288,564		400,000	289,772	(16,127)
28.	(14,919)	288,564		400,000	289,772	(16,127)

Total Federal and State Projects (lines 18 and 28)

29.	(1,718,131)	8,495,276	(487,515)	10,595,000	8,562,720	(2,273,090)
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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 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
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	1. 343,999	473,442		475,000	451,999	365,442
050 County, City, and Town Grants	2. 103			0	103	0
071 Structured English Immersion (1)	3. 0	0		0	0	0
072 Compensatory Instruction (1)	4. 0	0		0	0	0
500 School Plant (Lease over 1 year)	5. 369,605	271,470		315,000	279,001	362,074
505 School Plant (Lease 1 year or less)	6. 3,077	16		500	0	3,093
506 School Plant (Sale)	7. 312,839	311,705		600,000	65,788	558,756
515 Civic Center	8. 325,493	136,560		150,000	131,877	330,176
520 Community School	9. 395,993	548,480		600,000	495,834	448,639
525 Auxiliary Operations	10.			0		0
526 Extracurricular Activities Fees Tax Credit	11. 532,202	328,499		500,000	318,590	542,111
530 Gifts and Donations	12. 554,048	240,810		350,000	283,105	511,753
535 Career & Tech. Ed. & Voc. Ed. Projects	13.			0		0
540 Fingerprint	14. 55	1,408		2,500	1,430	33
545 School Opening	15.			0		0
550 Insurance Proceeds	16. 22,034	30,330		20,000	3,970	48,394
555 Textbooks	17. 46,996	4,895		7,500	5,262	46,629
565 Litigation Recovery	18. 31,523	20,926		40,000	21,105	31,344
570 Indirect Costs	19. 750,466	886	862,515	1,100,000	1,005,220	608,647
575 Unemployment Insurance	20. 902	5		0		907
580 Teacherage	21.			0		0
585 Insurance Refund	22. 867,951		(867,951)	0		0
590 Grants and Gifts to Teachers	23.			0		0
595 Advertisement	24. 20,251	108		0		20,359
596 Joint Technical Education	25.			0		0
620 Adjacent Ways	26. 232,787	965,287		1,200,000	503,148	694,926
630 Bond Building	27. 42,477,280			42,371,606	18,099,842	24,377,438
639 Impact Aid Revenue Bond Building	28.			0		0
640 School Plant-Special Construction	29.			0		0
650 Gifts and Donations—Capital	30.			0		0
660 Condemnation	31.			0		0
665 Energy and Water Savings	32.			0		0
686 Emergency Deficiencies Correction	33.			500		0
691 Building Renewal Grant	34.			0		0
695 New School Facilities	35.			0		0
700 Debt Service	36. 2,838,269	17,531,684		20,000,000	16,989,615	3,380,338
720 Impact Aid Revenue Bond Debt Service	37.			0		0
850 Student Activities	38. 57,915	190,684			168,931	79,668
Other _____	39.			0		0
INTERNAL SERVICE FUNDS 950-989						
980 Self Insurance	1. 0	13,973,226	867,951	12,000,000	10,665,883	4,175,294
955 Intergovernmental Agreements	2. 101,854	31,848		75,000	31,200	102,502
9__ OPEB	3.			0		0
953 Transportation	4. 130,853	191,569		150,000	133,529	188,893

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	225,000	219,486
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	250,000	232,513
Total Expenditures (lines 1-4)	475,000	451,999

(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. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2015	\$112,635,000	1.
2. Bonds issued during FY 2016 (Object 5110)	0	2.
3. Bonds retired during FY 2016 (Object 6831)	12,835,000	3.
4. Bonds Outstanding, June 30, 2016	\$99,800,000	4.
5. Short-term Debt Outstanding, July 1, 2015	\$0	5.
6. Short-term Debt Outstanding, June 30, 2016	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2016 Assessed Valuations and Tax Rates			
a. Primary	\$1,250,829,431	Tax Rate	3.2204
b. Secondary	\$1,250,829,431	Tax Rate	2.2514
2. Number of Schools			21
3. Actual Days in Session			180
4. Area of School District (Square Miles)			36

(Report this WHETHER OR NOT district changed boundaries in FY 2016)

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)	\$49,555,620
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,521,494
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$9,758,179
4. Support Services—Students (Function 2100)	\$8,532,780
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$28,889,511
6. Total Current Expenditures	\$98,257,584

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)

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	30	80	98	122	124	107	81	55	60					757
2. Verbal Reasoning	29	49	78	97	85	90	66	54	52					600
3. Nonverbal Reasoning	22	52	80	126	147	163	131	120	102					943
4. Total Duplicated Enrollment (lines 1-3)	81	181	256	345	356	360	278	229	214	0	0	0	0	2,300

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	PROGRAM	
200	200	
BUDGET	ACTUAL	
3,205,695	3,137,042	1.
335,760	328,569	2.
402,258	393,643	3.
251,979	246,583	4.
2,599,083	2,543,420	5.
563,080	551,021	6.
129,008	126,245	7.
297,978	291,596	8.
425,243	416,136	9.
305,584	299,039	10.
1,047,476	1,094,246	11.
2,220,082	2,127,192	12.
0		13.
245,880	240,615	14.
12,029,106	11,795,347	15.
1,150,706	1,153,770	16.
0		17.
144,024	128,534	18.
0		19.
0		20.
0		21.
13,323,836	13,077,651	22.

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,153,770
9-12	\$ _____
Total	\$ <u>1,153,770</u>

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund	6350	BUDGET	38,265	ACTUAL	30,310	1.
2. Federal Audit Expenditures - All Funds	6330		2,000		1,900	2.

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

Actual Expenditures made in FY 2016 \$ _____

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
937,513			937,513
15,843			15,843
			0
953,356	0	0	953,356

(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.	3,169,046	979,493	331,201	1,171,601	2,350,940	2,458				67,269	342,371	8,414,379	1.
2000 Support Services														
2100 Students	2.	211,767	97,329	39,279	78,928	21,926	1,022					132,253	582,504	2.
2200 Instructional Staff	3.	2,193,000	649,429	384,843	126,491	330,945	1,125					77,452	3,763,285	3.
2300 General Administration	4.	56,952	14,373	14,107	8,715	40,325	4,309						138,781	4.
2400 School Administration	5.	165,119	40,279	2,466	161	28,097						1,031	237,153	5.
2500, 2900 Central Services, Other	6.	618,075	210,790	201,352	828	680,384	1,538				1,430		1,714,397	6.
2600 Operation and Maintenance of Plant	7.	173,159	55,825	723,538	2,825	86,356							1,041,703	7.
2700 Student Transportation	8.			207,994	3,970	2,843,984						13,265	3,069,213	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	1,988,592	951,300	43,375	2,866,984	275,490	66,870						6,192,611	9.
3200 Enterprise Operations	10.												0	10.
3300 Community Services Operations	11.											9,615	9,615	11.
3400 Bookstore Operations	12.												0	12.
4000 Facilities Acquisition and Construction	13.	178,883	57,575	16,412,353	16,930								16,665,741	13.
5000 Debt Service	14.						2,065		12,835,000	4,152,550			16,989,615	14.
Total (lines 1-14)	15.	8,754,593	3,056,393	18,360,508	4,277,433	6,658,447	79,387	0	12,835,000	4,152,550	68,699	575,987	58,818,997	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)	23,043,138	509,407	74,525
2. Special Education (Programs 200-230, 250, and 300-399)	5,209,468	165,270	
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,313,583	45,333	
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	143,697	1,457	

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 57,371	6.
7. Number of FTE-Certified Teachers	710	7.
8. Number of FTE-Contract Teachers	2	8.

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	486,059	1.
2. 6620-6629 Energy	2,268,910	2.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	6,326	569,661	575,987
4. Total (lines 1-3)	6,326	569,661	575,987

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6730 Equipment		3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	16,412,353	5.

Technology (All Functions)

1. 6650 Supplies-Technology-Related	27,403	1.
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	2,392,217	2.
3. Subtotal (Lines 1-2)	2,419,620	3.
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	803,188	4.

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 2016 was approved by the Governing Board on September 21, 2016, 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	2015	2016
Attending	11,204,344	11,137,816
2016 Tax Rates:	Primary	Secondary
	3.2204	2.2514

ADE/AG 41-202S Rev. 8/16-FY 2016

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				50,346,023	46,593,043	
Special Education				13,323,836	13,077,651	
Pupil Transportation				2,965,440	2,758,821	
Desegregation				13,878,248	12,401,041	
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				683,776	710,765	
Maintenance and Operation Total	3,576,836	78,858,458	0	81,197,323	75,541,321	6,893,973
Classroom Site Funds	964,801	4,219,287		5,181,876	4,998,591	185,497
Instructional Improvement	343,999	473,442		475,000	451,999	365,442
Unrestricted Capital Outlay	7,398,834	5,306,732	0	12,329,417	5,511,593	7,193,973
Adjacent Ways	232,787	965,287	0	1,200,000	503,148	694,926
Bond Building	42,477,280	0	0	42,371,606	18,099,842	24,377,438
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	(1,703,212)	8,206,712	(487,515)	10,195,000	8,272,948	(2,256,963)
State Projects	(14,919)	288,564		400,000	289,772	(16,127)
County, City, and Town Grants	103	0	0	0	103	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Funds	685,521	583,191	0	915,500	344,789	923,923
Food Service	1,861,024	6,666,979	(375,000)	7,000,000	6,481,586	1,671,417
Civic Center	325,493	136,560	0	150,000	131,877	330,176
Community School	395,993	548,480	0	600,000	495,834	448,639
Auxiliary Operations	0	0	0	0	0	0
Extracurricular Activities Fees	532,202	328,499	0	500,000	318,590	542,111
Gifts and Donations	554,048	240,810	0	350,000	283,105	511,753
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	55	1,408	0	2,500	1,430	33
School Opening	0	0	0	0	0	0
Insurance Proceeds	22,034	30,330	0	20,000	3,970	48,394
Textbooks	46,996	4,895	0	7,500	5,262	46,629
Litigation Recovery	31,523	20,926	0	40,000	21,105	31,344
Indirect Costs	750,466	886	862,515	1,100,000	1,005,220	608,647
Unemployment Insurance	902	5	0	0	0	907
Teacherage	0	0	0	0	0	0
Insurance Refund	867,951	0	(867,951)	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	20,251	108	0	0	0	20,359
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,838,269	17,531,684	0	20,000,000	16,989,615	3,380,338
Emergency Deficiencies Correction	0	0	0	500	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	57,915	190,684			168,931	79,668
Self-Insurance	0	13,973,226	867,951	12,000,000	10,665,883	4,175,294
Intergovernmental Agreements	101,854	31,848	0	75,000	31,200	102,502
OPEB	0	0	0	0	0	0
Other Funds	130,853	191,569	0	150,000	133,529	188,893

DISTRICT NAME Tempe Elementary School District

COUNTY Maricopa

CTDS NUMBER 070403000

**FY 2016
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.