



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2018

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on October 4, 2018 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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Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income

Other (Specify) (2)

Subtotal (lines 2-19)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund

Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid

Other (Specify) CEC B

Subtotal (lines 26-29)

4000 Federal

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

Other (Specify) Federal BAB Revenue

Subtotal (lines 31-37)

Total Fund Revenue (lines 20, 25, 30, and 38)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)

ENDING FUND BALANCE (line 43 minus line 46) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	6,845,677	9,354,194	334,157	65,400,346	1,189,779
2.	45,559,322	4,659,120	802,542		16,247,979
3.					
4.	3,653,780	347,109			1,214,312
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	54,149	108,600	4,005		715,250
19.	944,222				
20.	50,211,473	5,114,829	806,547	0	18,177,541
21.					
22.	2,785,052	660			
23.					
24.					
25.	2,785,052	660			
26.		471,444			
27.	23,825,675				
28.	2,489,329				
29.	255				
30.	26,315,259	471,444			0
31.					
32.					
33.					
34.					
35.					
36.					
37.					336,282
38.	0				336,282
39.	79,311,784	5,586,933	806,547	0	18,513,823
40.					
41.		239,849			
42.					
43.	86,157,461	15,180,976	1,140,704	65,400,346	19,703,602
44.	77,734,889	3,753,048	173,916	16,361,431	18,091,863
45.	239,849				
46.	77,974,738	3,753,048	173,916	16,361,431	18,091,863
47.	8,182,723	11,427,928	966,788	49,038,915	1,611,739

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,700 at 7/1/17.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$875,562

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,700 at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$5,396,663

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.	20,038,367	7,360,880	811,761	298,472		29,833,433	28,509,480	29,178,480	-2.3%
2000 Support Services										
2100 Students	2.	1,332,605	466,026	72,797	28,210		1,935,443	1,899,638	1,987,596	-4.4%
2200 Instructional Staff	3.	1,906,595	615,018	338,647	62,807	10,843	3,025,328	2,933,910	2,684,575	9.3%
2300 General Administration	4.	591,405	169,867	219,987	5,206	12,175	1,029,805	998,640	1,005,442	-0.7%
2400 School Administration	5.	2,643,021	830,542	39,659	5,078	908	3,505,306	3,519,208	3,478,192	1.2%
2500 Central Services	6.	1,876,580	614,979	148,361	20,536	69,592	2,812,956	2,730,048	2,586,788	5.5%
2600 Operation & Maintenance of Plant	7.	3,465,160	1,340,697	1,666,497	2,425,023	4,500	8,763,587	8,901,877	8,569,343	3.9%
2900 Other	8.						0	0	320,491	-100.0%
3000 Operation of Noninstructional Services	9.	43,729	16,079		3,000		60,871	62,808	92,446	-32.1%
610 School-Sponsored Cocurricular Activities	10.	12,600	2,540				11,532	15,140	12,782	18.4%
620 School-Sponsored Athletics	11.	62,295	12,272	11,558	20,523		121,356	106,648	102,806	3.7%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subtotal (lines 1-13)	14.	31,972,357	11,428,900	3,309,267	2,868,855	98,018	51,099,617	49,677,397	50,018,941	-0.7%
200 and 300 Special Education										
1000 Instruction	15.	5,359,833	2,280,391	1,187,252	48,717	461	9,268,302	8,876,654	8,962,132	-1.0%
2000 Support Services										
2100 Students	16.	2,436,045	735,369	639,975	47,310		4,021,883	3,858,699	3,743,404	3.1%
2200 Instructional Staff	17.	441,197	138,702	53,329	4,837	1,360	700,795	639,425	654,844	-2.4%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.	124,451	38,575	289			165,449	163,315	167,198	-2.3%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	51,953	24,999	31,943	47,998		162,766	156,893	164,589	-4.7%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	8,413,479	3,218,036	1,912,788	148,862	1,821	14,319,195	13,694,986	13,692,167	0.0%
400 Pupil Transportation	25.	1,518,251	710,497	69,784	388,677		2,937,479	2,687,209	2,638,445	1.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	7,476,008	2,636,904	234,386	539,028	2,542	11,878,248	10,888,867	11,102,945	-1.9%
530 Dropout Prevention Programs										
1000 Instruction	27.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.							0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	615,574	170,856				786,233	786,430	713,429	10.2%
Total Expenditures (lines 14, 24-26, 29-31)	32.	49,995,669	18,165,193	5,526,225	3,945,422	102,381	81,020,772	77,734,889	78,165,927	-0.6%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%) 1.		978,023										1.
Interest Income 2.		1,492										2.
Total Revenues (lines 1 and 2) 3.		979,515										3.
Expenditures												
100 Regular Education												
1000 Instruction 4.			706,842	142,393				873,650	849,235	668,705	27.0%	4.
2100 Support Services - Students 5.								0	0	0	0.0%	5.
2200 Support Services - Instructional Staff 6.			8,828	1,776				21,727	10,604	16,571	-36.0%	6.
Program 100 Subtotal (lines 4-6) 7.			715,670	144,169				895,377	859,839	685,276	25.5%	7.
200 and 300 Special Education												
1000 Instruction 8.			121,499	24,471				145,670	145,970	111,100	31.4%	8.
2100 Support Services - Students 9.								0	0	0	0.0%	9.
2200 Support Services - Instructional Staff 10.								0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10) 11.			121,499	24,471				145,670	145,970	111,100	31.4%	11.
Other Programs (Specify)												
1000 Instruction 12.								0	0	0	0.0%	12.
2100 Support Services - Students 13.								0	0	0	0.0%	13.
2200 Support Services - Instructional Staff 14.								0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14) 15.			0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary 16.	120,993	979,515	837,169	168,640				1,041,047	1,005,809	796,376	26.3%	94,699
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%) 17.		1,956,046										17.
Interest Income 18.		5,661										18.
Total Revenues (lines 17 and 18) 19.		1,961,707										19.
Expenditures												
100 Regular Education												
1000 Instruction 20.			1,113,368	223,870				1,561,043	1,337,238	1,254,127	6.6%	20.
2100 Support Services - Students 21.			4,484	904				6,046	5,388	4,782	12.7%	21.
2200 Support Services - Instructional Staff 22.			114,686	23,047				110,696	137,733	87,561	57.3%	22.
Program 100 Subtotal (lines 20-22) 23.			1,232,538	247,821				1,677,785	1,480,359	1,346,470	9.9%	23.
200 and 300 Special Education												
1000 Instruction 24.			244,056	49,093				318,663	293,149	256,966	14.1%	24.
2100 Support Services - Students 25.								0	0	0	0.0%	25.
2200 Support Services - Instructional Staff 26.			15,695	3,163				20,097	18,858	15,897	18.6%	26.
Program 200 and 300 Subtotal (lines 24-26) 27.			259,751	52,256				338,760	312,007	272,863	14.3%	27.
Other Programs (Specify)												
1000 Instruction 28.			59,274	11,786				85,407	71,060	67,196	5.8%	28.
2100 Support Services - Students 29.			7,064	1,423				9,069	8,487	9,564	-11.3%	29.
2200 Support Services - Instructional Staff 30.			18,664	3,761				15,570	22,425	14,346	56.3%	30.
Other Programs Subtotal (lines 28-30) 31.			85,002	16,970				110,046	101,972	91,106	11.9%	31.
Total Classroom Site Fund 012 - Performance Pay 32.	138,665	1,961,707	1,577,291	317,047				2,126,591	1,894,338	1,710,439	10.8%	206,034
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%) 33.		1,956,046										33.
Interest Income 34.		3,385										34.
Total Revenues (lines 33 and 34) 35.		1,959,431										35.
Expenditures												
100 Regular Education												
1000 Instruction 36.			1,371,846	276,463				1,717,514	1,648,309	1,357,672	21.4%	36.
2100 Support Services - Students 37.								0	0	0	0.0%	37.
2200 Support Services - Instructional Staff 38.			17,133	3,455				42,716	20,588	33,644	-38.8%	38.
Program 100 Subtotal (lines 36-38) 39.			1,388,979	279,918	0	0		1,760,230	1,668,897	1,391,316	20.0%	39.
200 and 300 Special Education												
1000 Instruction 40.			235,806	47,526				286,393	283,332	225,566	25.6%	40.
2100 Support Services - Students 41.								0	0	0	0.0%	41.
2200 Support Services - Instructional Staff 42.								0	0	0	0.0%	42.
Program 200 and 300 Subtotal (lines 40-42) 43.			235,806	47,526	0	0		286,393	283,332	225,566	25.6%	43.
530 Dropout Prevention Programs												
1000 Instruction 44.								0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction 45.								0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff 46.								0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46) 47.			0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other 48.	60,002	1,959,431	1,624,785	327,444	0	0		2,046,623	1,952,229	1,616,882	20.7%	67,204
Total Classroom Site Funds (lines 16, 32, and 48) 49.	319,660	4,900,653	4,039,245	813,131	0	0	0	5,214,261	4,852,376	4,123,697	17.7%	367,937

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.		187,816	2,075,892			794,064	10,688,939	3,057,772	3,443,569	-11.2%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		613,452	1,122,460			1,895	6,289,232	1,737,807	1,721,617	0.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		49,395	107,900			476,497	1,489,761	633,792	897,131	-29.4%
2300, 2400, 2500, 2900 Administration	4.			879,329			299,910	2,221,283	1,179,239	1,246,430	-5.4%
2600 Operation & Maintenance of Plant	5.			55,848				306,173	55,848	49,424	13.0%
2700 Student Transportation	6.			35,979				276,819	35,979	30,437	18.2%
3000 Operation of Noninstructional Services	7.			86,550				90,291	86,550	73,516	17.7%
4000 Facilities Acquisition and Construction	8.			2,093			21,740	4,289,625	23,833	446,349	-94.7%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	662,847	2,290,159	0	0	800,042	14,963,184	3,753,048	4,464,904	-15.9%

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

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

Budget \$0 Actual _____

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	14,963,184	2,927,445	65,400,346	14,421,395	0	0	1,150,000	173,916
6150 Classified Salaries	2.	670,135	458,537	349,700	274,923	0	0	0	0
6200 Employee Benefits	3.	175,921	157,010	140,300	90,171	0	0	0	0
6450 Construction Services	4.	930,831	21,740	53,788,990	9,770,645	0	0	1,150,000	173,916
6710 Land and Improvements	5.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	4,620,783	246,233	1,060,000	428,424	0	0	0	0
673X Vehicles	8.	5,418	5,152	7,050,586	3,857,232	0	0	0	0
673X Technology-Related Hardware and Software	9.	7,122,033	2,038,773	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	13,525,121	2,927,445	62,389,576	14,421,395	0	0	1,150,000	173,916
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	930,831	21,740	53,788,990	10,135,739			1,150,000	173,916
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	12,594,290	2,905,705	8,600,586	4,285,656	0	0	0	0
Total (lines 13-15)	16.	13,525,121	2,927,445	62,389,576	14,421,395	0	0	1,150,000	173,916

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2018	
Land and Improvements	\$18,821,644
Buildings and Improvements	\$218,392,229
Furniture, Equipment, Vehicles, and Technology	\$29,850,243
Construction in Progress	\$10,576,661
Total	\$277,640,777

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 374 E-Rate
 378 Impact Aid
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)

Total Federal Project Funds (lines 1-17)

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects

Total State Project Funds (lines 19-29)

Total Federal and State Projects (lines 18 and 30)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(639,902)	3,637,589	(125,967)	4,200,000	3,651,210	(779,490)
2.	(68,949)	335,036	(10,799)	430,000	317,021	(61,733)
3.	(1,617)	1,617	0	0	0	0
4.			0	0	0	0
5.	(14,226)	216,860	(4,064)	320,000	203,488	(4,918)
6.	(28,747)	207,637	(6,934)	250,000	200,987	(29,031)
7.			0	0	0	0
8.	(85,040)	2,219,585	(75,154)	2,700,000	2,206,063	(146,672)
9.	(8,798)	10,412	(321)	25,000	16,045	(14,752)
10.			0	0	0	0
11.			0	0	0	0
12.			0	0	0	0
13.			0	0	0	0
14.	(435,317)	965,759	0	900,000	833,720	(303,278)
15.		359,168	0	400,000	359,153	15
16.			0	0	0	0
17.	(1,207)	202,368	(6,790)	220,000	196,825	(2,454)
18.	(1,283,803)	8,156,031	(230,029)	9,445,000	7,984,512	(1,342,313)
19.				0	0	0
20.				0	0	0
21.				0	0	0
22.				0	0	0
23.				0	0	0
24.				0	0	0
25.				0	0	0
26.				0	0	0
27.		617,175		650,000	514,068	103,107
28.				0	0	0
29.	(103,660)	1,018,297		1,300,000	1,113,317	(198,680)
30.	(103,660)	1,635,472		1,950,000	1,627,385	(95,573)
31.	(1,387,463)	9,791,503	(230,029)	11,395,000	9,611,897	(1,437,886)

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	425,418	482,276		500,000	407,662	500,032
050 County, City, and Town Grants	2.			0	0		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	5.	801,406	539,049	0	900,000	464,221	876,234
515 Civic Center	6.	363,808	153,282	0	150,000	75,496	441,594
520 Community School	7.	504,445	563,838	0	700,000	629,804	438,479
525 Auxiliary Operations	8.			0	0		0
526 Extracurricular Activities Fees Tax Credit	9.	509,379	345,405	0	500,000	352,474	502,310
530 Gifts and Donations	10.	460,813	213,326	0	450,000	243,346	430,793
535 Career & Tech. Ed. & Voc. Ed. Projects	11.			0	0		0
540 Fingerprint	12.	4	2,498	0	3,000	1,914	588
545 School Opening	13.			0	0		0
550 Insurance Proceeds	14.	76,248	12,461	0	60,000	23,309	65,400
555 Textbooks	15.	47,838	3,518	0	7,500	1,782	49,574
565 Litigation Recovery	16.	21,375	16,333	0	20,000		37,708
570 Indirect Costs	17.	477,927	1,039	569,813	850,000	711,652	337,127
575 Unemployment Insurance	18.	913	19	0	0		932
580 Teacherage	19.			0	0		0
585 Insurance Refund	20.			0	0		0
590 Grants and Gifts to Teachers	21.			0	0		0
595 Advertisement	22.	20,483	437	0	0		20,920
596 Joint Technical Education	23.			0	0		0
639 Impact Aid Revenue Bond Building	24.			0	0		0
650 Gifts and Donations—Capital	25.			0	0		0
660 Condemnation	26.			0	0		0
665 Energy and Water Savings	27.			0	0		0
686 Emergency Deficiencies Correction	28.			0	0		0
691 Building Renewal Grant	29.	451	21,878	0	1,300,000	447,284	(424,955)
695 New School Facilities	30.				0		0
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0
850 Student Activities	32.	75,546	186,813			190,719	71,640
Other _____	33.			0	0		0
INTERNAL SERVICE FUNDS 950-989							
980 Self Insurance	1.	4,898,782	12,538,028	0	14,000,000	11,926,096	5,510,714
955 Intergovernmental Agreements	2.	103,318	1,525,930	0	2,500,000	1,554,612	74,636
9__ OPEB	3.			0	0		0
953 - Internal Services - Transportation	4.	233,011	179,024	0	200,000	155,385	256,650

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	50,000	14,477
Class Size Reduction	0	
Dropout Prevention Programs	200,000	147,811
Instructional Improvement Programs	250,000	245,374
Total Expenditures (lines 1-4)	500,000	407,662

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

DISTRICT NAME Tempe Elementary

COUNTY Maricopa

CTDS NUMBER 070403000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017	\$131,875,000	1.
2. Bonds issued during FY 2018	0	2.
3. Bonds retired during FY 2018	(12,680,000)	3.
4. Bonds Outstanding, June 30, 2018	\$119,195,000	4.
5. Short-term Debt Outstanding, July 1, 2017	\$0	5.
6. Short-term Debt Outstanding, June 30, 2018	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$1,383,216,384	Tax Rate	2.9552
b. Secondary	\$1,383,216,384	Tax Rate	2.0946
2. Number of Schools			22
3. Actual Days in Session			180
4. Area of School District (Square Miles)			36

(Report this WHETHER OR NOT district changed boundaries in FY 2018)

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

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage			1.
2. Excessive/unexpected legal expenses			2.
3. Mitigation or removal of health or safety hazard			3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$51,001,240
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,271,438
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$10,050,281
4. Support Services—Students (Function 2100)	\$9,133,903
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$29,171,363
6. Total Current Expenditures	\$100,628,225
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$4,169,468
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$96,458,757

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

G. Cash and Investments held at June 30, 2018

1. Sinking funds	\$16,875,608
2. Bond funds	\$53,152,040
3. Other funds, except for any employee retirement funds	\$22,681,410

H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	27,812,105
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	351,148
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	351,148
4. Difference (line 2 minus line 3)	\$0

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	25	83	89	106	114	132	93	91	70					803
2. Verbal Reasoning	25	54	63	78	88	114	69	77	57					625
3. Nonverbal Reasoning	20	42	79	133	124	152	122	134	118					924
4. Total Duplicated Enrollment (lines 1-3)	70	179	231	317	326	398	284	302	245	0	0	0	0	2,352

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	12,819,266	12,239,154
2. Gifted Education	1,354,929	1,350,993
3. Remedial Education	0	
4. ELL Incremental Costs	145,000	104,839
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-JTED)	0	
7. Career Education	0	
8. Joint Technical Education (JTED)	0	
9. Total (lines 1-8)	14,319,195	13,694,986

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,350,993
9-12	\$
Total	\$ 1,350,993

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 36,229	34,075
2. Federal Audit Expenditures - All Funds	6330 2,271	2,175

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

Actual Expenditures made in FY 2018 \$ _____

F. TUITION

Type 03 Districts Only

- 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
			0
			0
			0
			0
			0
1,217,717			1,217,717
			0
			0
1,217,717	0	0	1,217,717

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

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 020-799	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. 3,886,256	1,232,753	490,387	914,527	1,665,257	1,870				65,804	638,234	8,895,088
2000 Support Services												
2100 Students	2. 206,753	91,382	33,635	36,649	103,055						47,528	519,002
2200 Instructional Staff	3. 2,049,788	615,004	355,829	143,877	131,417	3,250					91,208	3,390,373
2300 General Administration	4.		21,800	4,934	14,924	500						42,158
2400 School Administration	5. 142,063	35,504	2,318	316	8,432						723	189,356
2500, 2900 Central Services, Other	6. 645,084	211,532	213,405	7,470	880,009	3,753				17,114		1,978,367
2600 Operation and Maintenance of Plant	7. 111,189	41,701	725,849	6,527	58,760							944,026
2700 Student Transportation	8.		175,654									175,654
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9. 2,095,034	950,795	44,166	2,624,651	98,548	82,982						5,896,176
3200 Enterprise Operations	10.											0
3300 Community Services Operations	11.										505,417	505,417
3400 Bookstore Operations	12.											0
4000 Facilities Acquisition and Construction	13. 207,246	64,464	12,347,005	2,121	8,691							12,629,527
5000 Debt Service	14.							12,680,000	5,396,663			18,076,663
Total (lines 1-14)	15. 9,343,413	3,243,135	14,410,048	3,741,072	2,969,093	92,355	0	12,680,000	5,396,663	82,918	1,283,110	53,241,807

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)	24,757,711	21,625	
2. Special Education (Programs 200-230, 250, and 300-399)	5,757,474	4,604	50,285
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	1,919,181		
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	162,045	1,204	

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 48,521
7. Number of FTE-Certified Teachers	770
8. Number of FTE-Contract Teachers	1

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	532,100
2. 6620-6629 Energy	2,391,350

JTED Districts Only (All Funds, All Functions)

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

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	6,302	1,276,808	1,283,110
4. Total (lines 1-3)	6,302	1,276,808	1,283,110

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6731-39 Equipment	8,691
4. Total (lines 1-3)	8,691
5. 6450 Construction	10,394,895

Technology (All Funds, All Functions)

1. 6531 Telecommunications	565,096
2. 6650 Supplies-Technology-Related	20,713
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,370,235
4. Subtotal (Lines 1-3)	1,956,044
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	812,300

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 2018 was approved by the Governing Board on October 3, 2018, 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

2017

2018

Attending

11,012.190

11,034.452

2018 Tax Rates:

Primary

Secondary

2.9552

2.0946

ADE/AG 41-202S Rev. 8/18-FY 2018

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				51,099,617	49,677,397	
Special Education				14,319,195	13,694,986	
Pupil Transportation				2,937,479	2,687,209	
Desegregation				11,878,248	10,888,867	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				786,233	786,430	
Maintenance and Operation Total	6,845,677	79,311,784	(239,849)	81,020,772	77,734,889	8,182,723
Classroom Site Funds	319,660	4,900,653		5,214,261	4,852,376	367,937
Instructional Improvement	425,418	482,276		500,000	407,662	500,032
Unrestricted Capital Outlay	9,354,194	5,586,933	239,849	14,963,184	3,753,048	11,427,928
Adjacent Ways	334,157	806,547	0	1,150,000	173,916	966,788
Bond Building	65,400,346	0	0	65,400,346	16,361,431	49,038,915
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0	0	0	0	0
Federal Projects	(1,283,803)	8,156,031	(230,029)	9,445,000	7,984,512	(1,342,313)
State Projects	(103,660)	1,635,472		1,950,000	1,627,385	(95,573)
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	801,406	539,049	0	900,000	464,221	876,234
Food Service	1,476,220	6,877,747	(325,000)	6,500,000	6,330,138	1,698,829
Civic Center	363,808	153,282	0	150,000	75,496	441,594
Community School	504,445	563,838	0	700,000	629,804	438,479
Auxiliary Operations	0	0	0	0	0	0
Extracurricular Activities Fees	509,379	345,405	0	500,000	352,474	502,310
Gifts and Donations	460,813	213,326	0	450,000	243,346	430,793
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	4	2,498	0	3,000	1,914	588
School Opening	0	0	0	0	0	0
Insurance Proceeds	76,248	12,461	0	60,000	23,309	65,400
Textbooks	47,838	3,518	0	7,500	1,782	49,574
Litigation Recovery	21,375	16,333	0	20,000	0	37,708
Indirect Costs	477,927	1,039	569,813	850,000	711,652	337,127
Unemployment Insurance	913	19	0	0	0	932
Teachergage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	20,483	437	0	0	0	20,920
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,189,779	18,513,823	0	20,000,000	18,091,863	1,611,739
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	451	21,878	0	1,300,000	447,284	(424,955)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	75,546	186,813			190,719	71,640
Self-Insurance	4,898,782	12,538,028	0	14,000,000	11,926,096	5,510,714
Intergovernmental Agreements	103,318	1,525,930	0	2,500,000	1,554,612	74,636
OPEB	0	0	0	0	0	0
Other Funds	233,011	179,024	0	200,000	155,385	256,650

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

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.