



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
2013

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2013 uploaded to the Arizona Department of Education's Web site on
October 3, 2013 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Liz Yeskey

District Contact Employee

Business Manager Signature

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$	<u>72,351,822</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$	<u>2,627,179</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>3,960,684</u>
4. Soft Capital Allocation (from page 6, line 27)	\$	<u>556,179</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)

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) 3130 - CEC Revenue

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) 4500 - Build America Bonds

Subtotal (lines 29-35)

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

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	(8,423,124)	5,446,782	237,816	2,925,214	514,571	1.
2.	47,421,521	5,189,289	439	(663)	19,686,588	2.
3.						3.
4.	2,971,884	311,541			1,181,788	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	27,723	1,800	12,825	74,131	17.
18.	240,285					18.
19.	50,633,690	5,528,553	2,239	12,162	20,942,507	19.
20.						20.
21.	2,323,548			19,770		21.
22.						22.
23.						23.
24.	2,323,548	0		19,770		24.
25.	20,375,124			231,292		25.
26.	2,084,926	19,336				26.
27.	4,426					27.
28.	22,464,476	19,336		231,292	0	28.
29.						29.
30.						30.
31.						31.
32.						32.
33.						33.
34.						34.
35.					367,796	35.
36.	0				367,796	36.
37.	75,421,714	5,547,889	2,239	263,224	21,310,303	37.
38.						38.
39.					500,000	39.
40.						40.
41.	66,998,590	10,994,671	240,055	3,188,438	22,324,874	41.
42.	72,351,822	3,960,684	0	556,179	21,880,593	42.
43.		500,000				43.
44.	72,351,822	4,460,684	0	556,179	21,880,593	44.
45.	(5,353,232)	6,533,987	240,055	2,632,259	444,281	45.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$5,700 at 7/1/12.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$219,335

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$5,700 at 6/30/13.

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.	18,824,416	7,050,882	171,954	293,505		27,012,604	26,340,757	26,421,028	-0.3%
2000 Support Services										
2100 Students	2.	1,077,149	383,681	15,091	22,907		1,520,991	1,498,828	1,445,146	3.7%
2200 Instructional Staff	3.	1,602,030	523,748	253,746	50,621	6,825	2,466,178	2,436,970	2,118,183	15.1%
2300 General Administration	4.	326,527	87,013	168,249	2,256	11,320	605,569	595,365	582,480	2.2%
2400 School Administration	5.	2,283,075	726,474	3,282	6,394		3,007,106	3,019,225	3,089,578	-2.3%
2500 Central Services	6.	1,852,045	703,952	188,040	30,351	79,581	2,943,816	2,853,969	2,783,346	2.5%
2600 Operation & Maintenance of Plant	7.	3,283,298	1,319,388	1,370,433	2,023,502	4,085	7,705,563	8,000,706	8,647,228	-7.5%
2900 Other	8.						300	0	429,467	-100.0%
3000 Operation of Noninstructional Services	9.				16,128		20,000	16,128	68,178	-76.3%
610 School-Sponsored Cocurricular Activities	10.	10,814	2,128				11,501	12,942	16,836	-23.1%
620 School-Sponsored Athletics	11.	54,857	10,799	10,641	5,886		92,000	82,183	86,913	-5.4%
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.	29,314,211	10,808,065	2,181,436	2,451,550	101,811	45,385,628	44,857,073	45,688,383	-1.8%
200 Special Education										
1000 Instruction	15.	5,303,572	2,206,307	278,716	50,144	453	8,667,322	7,839,192	7,272,019	7.8%
2000 Support Services										
2100 Students	16.	1,737,508	541,681	492,470	39,450		3,069,453	2,811,109	3,058,476	-8.1%
2200 Instructional Staff	17.	331,267	104,057	52,064	72,457	921	616,431	560,766	435,970	28.6%
2300 General Administration	18.	59,184	18,721				77,788	77,905	81,945	-4.9%
2400 School Administration	19.	116,244	37,345	237			152,038	153,826	141,678	8.6%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	42,079	22,634	18,382	321,973		404,724	405,068	466,706	-13.2%
2900 Other	22.						2,851	0	118,972	-100.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	7,589,854	2,930,745	841,869	484,024	1,374	12,990,607	11,847,866	11,575,766	2.4%
400 Pupil Transportation	25.	1,390,471	691,935	121,092	467,097	857	2,589,515	2,671,452	2,764,361	-3.4%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	8,461,116	3,234,212	275,755	612,552	3,891	13,878,248	12,587,527	13,186,932	-4.5%
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.	284,181	80,535	23,188			688,094	387,904		
Total Expenditures (lines 14, 24-27, 30-32)	33.	47,039,833	17,745,492	3,443,340	4,015,223	107,933	75,532,092	72,351,822	73,215,442	-1.2%

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%)		711,881										
Interest Income		474										
Total Revenues (lines 1 and 2)		712,355										
Expenditures												
100 Regular Education												
1000 Instruction			443,150	87,700				555,677	530,850	558,262	-4.9%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff			8,778	1,737				0	10,515	11,072	-5.0%	
Program 100 Subtotal (lines 4-6)			451,928	89,437				555,677	541,365	569,334	-4.9%	
200 Special Education												
1000 Instruction			76,378	15,115				83,678	91,493	74,295	23.1%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			76,378	15,115				83,678	91,493	74,295	23.1%	
Other Programs (Specify)												
1000 Instruction								14,943	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			0	0				14,943	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	17,762	712,355	528,306	104,552				654,298	632,858	643,629	-1.7%	97,259
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		1,423,763										
Interest Income		949										
Total Revenues (lines 17 and 18)		1,424,712										
Expenditures												
100 Regular Education												
1000 Instruction			434,526	85,894				1,172,470	520,420	335,545	55.1%	
2100 Support Services - Students			2,800	543				0	3,343	8,500	-60.7%	
2200 Support Services - Instructional Staff			27,933	5,528				0	33,461	18,634	79.6%	
Program 100 Subtotal (lines 20-22)			465,259	91,965				1,172,470	557,224	362,679	53.6%	
200 Special Education												
1000 Instruction			97,405	19,128				260,627	116,533	61,304	90.1%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff			5,290	1,047				0	6,337	4,418	43.4%	
Program 200 Subtotal (lines 24-26)			102,695	20,175				260,627	122,870	65,722	87.0%	
Other Programs (Specify)												
1000 Instruction			18,721	3,677				205,380	22,398	15,707	42.6%	
2100 Support Services - Students			3,860	764				0	4,624	2,985	54.9%	
2200 Support Services - Instructional Staff			1,930	382				0	2,312	2,090	10.6%	
Other Programs Subtotal (lines 28-30)			24,511	4,823				205,380	29,334	20,782	41.2%	
Total Classroom Site Fund 012 - Performance Pay	217,576	1,424,712	592,465	116,963				1,638,477	709,428	449,183	57.9%	932,860
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		1,423,763										
Interest Income		949										
Total Revenues (lines 33 and 34)		1,424,712										
Expenditures												
100 Regular Education												
1000 Instruction			899,730	178,056				1,128,192	1,077,786	1,118,203	-3.6%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff			17,822	3,527				0	21,349	22,178	-3.7%	
Program 100 Subtotal (lines 36-38)			917,552	181,583	0	0		1,128,192	1,099,135	1,140,381	-3.6%	
200 Special Education												
1000 Instruction			155,070	30,688				169,893	185,758	148,813	24.8%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			155,070	30,688	0	0		169,893	185,758	148,813	24.8%	
530 Dropout Prevention Programs												
1000 Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction								9,937	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			0	0	0	0		9,937	0	0	0.0%	
Total Classroom Site Fund 013 - Other	(111,577)	1,424,712	1,072,622	212,271	0	0		1,308,022	1,284,893	1,289,194	-0.3%	28,242
Total Classroom Site Funds (lines 16, 32, and 48)	123,761	3,561,779	2,193,393	433,786	0	0	0	3,600,797	2,627,179	2,382,006	10.3%	1,058,361

(1) For FY 2013, 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.		1,147	2,108,606			1,466,590	9,592,373	3,576,343	5,679,492	-37.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		159,430	1,235,939				2,951,928	1,395,369	2,350,748	-40.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.			234,213			105,941	293,289	340,154	364,019	-6.6%
2300, 2400, 2500, 2900 Administration	4.			357,285			145,574	2,248,166	502,859	1,740,928	-71.1%
2600 Operation & Maintenance of Plant	5.			268,935				1,907,304	268,935	410,533	-34.5%
2700 Student Transportation	6.			8,068				803,072	8,068	71,813	-88.8%
3000 Operation of Noninstructional Services	7.			125,480				132,592	125,480	83,117	51.0%
4000 Facilities Acquisition and Construction	8.			73,753			1,246,066	2,621,441	1,319,819	991,670	33.1%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	159,430	2,303,673	0	0	1,497,581	10,957,792	3,960,684	6,012,828	-34.1%

(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** \$11,140

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B) as amended by Laws 2013, 1st Special Session, Ch. 3, § 17]

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.		115,918		72,058		
6200 Employee Benefits	2.		38,479		21,489		
6450 Construction Services	3.		1,244,919		1,398,542		
6710 Land and Improvements	4.						
6720 Buildings and Improvements	5.						
6731 Furniture and Equipment	6.		256,626		4,374		
6734 Vehicles	7.		240,137				
6737 Technology-Related Hardware and Software	8.		1,806,910				
6831, 6832 Redemption of Principal	9.						
6841, 6842, 6850 Interest	10.						
Total amounts reported on lines 1 through 10 above for:							
Renovation	11.				1,496,463		
New Construction	12.						
Other	13.		3,702,989				
Total (lines 11-13)	14.		3,702,989		1,496,463		0

Funds 610, 630, and 695

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

CAPITAL ASSETS AS OF JUNE 30, 2013	
Land and Improvements	\$14,830,237 1.
Buildings and Improvements	\$195,811,751 2.
Furniture, Equipment, Vehicles, and Technology	\$26,615,484 3.
Construction in Progress	\$297,774 4.
Total	\$237,555,246 5.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 374 E-Rate
 378 Impact Aid
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	802,207	2,289,882	(284,353)	5,000,000	3,807,363	(999,627)
2.	88,838	286,149	(40,870)	1,000,000	522,915	(188,798)
3.	12,091	191,816	(22,407)	400,000	283,779	(102,279)
4.				0		0
5.	(52,942)	335,873	(6,242)	550,000	484,774	(208,085)
6.	(14,126)	194,733	(16,649)	250,000	213,244	(49,286)
7.				0		0
8.	(104,348)	2,642,339	(198,052)	3,000,000	2,485,460	(145,521)
9.	0	8,213	(752)	20,000	15,412	(7,951)
10.				0		0
11.				0		0
12.				0		0
13.				0		0
14.	586,547	694,113		1,000,000	998,514	282,146
15.	0	1,607,476		3,500,000	1,607,476	0
16.				0		0
17.	28,239	1,699	(2,698)	200,000	33,720	(6,480)
18.	1,346,506	8,252,293	(572,023)	14,920,000	10,452,657	(1,425,881)

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 455 Family Literacy Pilot Program
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-28)

19.				0		0
20.				0		0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.				0		0
28.	13,428	435,781		500,000	441,498	7,711
29.	13,428	435,781		500,000	441,498	7,711

Total Federal and State Projects (lines 18 and 29)

30.	1,359,934	8,688,074	(572,023)	15,420,000	10,894,155	(1,418,170)
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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; 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.

	1.	BEGINNING	REVENUE	FUND TRANSFERS	EXPENDITURES		ENDING FUND
		FUND BALANCE		IN (OUT)	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	5200 (6930)			ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	7,483	448,950		540,000	296,571	159,862
050 County, City, and Town Grants	2.				0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	48	0		0	0	48
500 School Plant (Lease over 1 year)	5.	330,091	270,879		300,000	254,116	346,854
505 School Plant (Lease 1 year or less)	6.	3,250	289		1,000	490	3,049
506 School Plant (Sale)	7.	629,013	104,306		150,000	76,832	656,487
515 Civic Center	8.	263,974	161,183		150,000	117,740	307,417
520 Community School	9.	264,098	448,508		500,000	384,413	328,193
525 Auxiliary Operations	10.				0		0
526 Extracurricular Activities Fees Tax Credit	11.	581,481	310,865		400,000	345,539	546,807
530 Gifts and Donations	12.	499,189	182,528		250,000	175,816	505,901
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0
540 Fingerprint	14.	19	1,553		3,000	1,518	54
545 School Opening	15.				0		0
550 Insurance Proceeds	16.	116,312	8,258		150,000	71,761	52,809
555 Textbooks	17.	45,270	5,735		10,000	4,861	46,144
565 Litigation Recovery	18.	32,660	138		5,000		32,798
570 Indirect Costs	19.	591,898	1,723	947,023	750,000	715,232	825,412
575 Unemployment Insurance	20.	6,495	16		5,000	2,740	3,771
580 Teacherage	21.				0		0
585 Insurance Refund	22.	856,809	3,608		0		860,417
590 Grants and Gifts to Teachers	23.				0		0
595 Advertisement	24.	19,991	84		0		20,075
596 Joint Technical Education	25.				0		0
620 Adjacent Ways	26.	237,816	2,239	0	200,000		240,055
625 Soft Capital Allocation	27.	2,925,214	263,224	0	2,892,688	556,179	2,632,259
630 Bond Building	28.	12,325,551			15,000,000	1,663,885	10,661,666
639 Impact Aid Revenue Bond Building	29.				0		0
640 School Plant-Special Construction	30.				0		0
650 Gifts and Donations—Capital	31.				0		0
660 Condemnation	32.				0		0
665 Energy and Water Savings	33.				0		0
686 Emergency Deficiencies Correction	34.				0		0
690 Building Renewal	35.	312,098	1,062		350,000	201,952	111,208
691 Building Renewal Grant	36.				0		0
695 New School Facilities	37.				0		0
700 Debt Service	38.	514,571	21,310,303	500,000	25,000,000	21,880,593	444,281
720 Impact Aid Revenue Bond Debt Service	39.				0		0
750 Permanent	40.				0		0
850 Student Activities	41.	79,672	166,686			184,673	61,685
Other	42.				0		0
INTERNAL SERVICE FUNDS 950-989							
9__ Self-Insurance	1.				0		0
955 Intergovernmental Agreements	2.	143,842	79,540		100,000	99,999	123,383
9__ OPEB	3.				0		0
953 Transportation	4.	187,630	217,518		350,000	303,445	101,703

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	270,000	213,512
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	270,000	83,059
Total Expenditures (lines 1-4)	540,000	296,571

(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, 2013			\$97,230,000
2. FY 2013 Assessed Valuations and Tax Rates			
a. Primary	\$1,348,934,081	Tax Rate	3.1811
b. Secondary	\$1,356,196,975	Tax Rate	2.3913
3. Number of Schools			20
4. Actual Days in Session			180
5. Area of School District (Square Miles)			36

(Report this WHETHER OR NOT district changed boundaries in FY 2013)

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)	\$47,249,674
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,394,152
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$9,447,961
4. Support Services—Students (Function 2100)	\$7,381,866
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$27,531,979
6. Total Current Expenditures	\$93,005,632

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 2015.

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

a. Total Central Services Expenditures (Function 2500)	\$3,900,896
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$8,962,112
c. Total Communications Expenditures (Object Code 6530)	\$336,523
d. Total Tuition Expenditures (Object Code 6560)	\$263,096

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$463,451
b. Food Service (Fund 510)	\$196,295

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$253,117
--	-----------

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. American Recovery and Reinvestment Act (ARRA) Grants and Education Jobs Fund Expenditure Detail

1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)
4. Property expenditures (Functions 1000-3200, Object 6700)
5. School construction expenditures (Function 4000, Objects 6100-6900)

	ARRA Education Jobs	ARRA Grants
1.		
2.		
3.		
4.		
5.		

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	37	56	78	61	69	72	48	43	25					489
2. Verbal Reasoning	29	36	58	61	66	57	50	52	32					441
3. Nonverbal Reasoning	49	87	126	139	157	149	83	77	54					921
4. Total Duplicated Enrollment (lines 1-3)	115	179	262	261	292	278	181	172	111	0	0	0	0	1,851

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

Total Number Gifted Pupils

1. White, not Hispanic	586
2. Black, not Hispanic	68
3. Hispanic	382
4. American Indian/Alaskan Native	56
5. Asian or Pacific Islander	75
6. Total Unduplicated Enrollment (lines 1-5)	1,167

C. M&O AND SCA FUND SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	992,793	609,203
2. Emotional Disability	1,154,973	672,773
3. Hearing Impairment	97,411	164,220
4. Other Health Impairments	520,735	789,316
5. Specific Learning Disability	3,985,377	3,374,458
6. Mild, Moderate, or Severe Intellectual Disability*	970,361	540,337
7. Multiple Disabilities	164,074	52,974
8. Multiple Disabilities with Severe Sensory Impair.	259,934	63,569
9. Orthopedic Impairment	107,040	143,030
10. Developmental Delay	371,670	1,107,161
11. Preschool Severe Delay	352,286	1,142,035
12. Speech/Language Impairment	2,596,263	1,803,727
13. Traumatic Brain Injury	16,043	15,892
14. Visual Impairment	147,601	143,030
15. Subtotal (lines 1-14)	11,736,561	10,621,725
16. Gifted Education	1,042,014	1,071,150
17. Remedial Education	0	
18. ELL Incremental Costs	212,032	154,991
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	0	
21. Career Education	0	
22. Total (lines 15-21)	12,990,607	11,847,866

* Formerly reported as Mental Retardation

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,071,150
9-12	\$
Total	\$ 1,071,150

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 38,303	34,315
2. Federal Audit Expenditures - All Funds	6330 2,867	2,440

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2013 \$ _____

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

Actual Expenditures made in FY 2013 \$ _____

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2013 \$ _____

I. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona District 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)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
450			450
			0
			0
			0
			0
			0
262,646			262,646
			0
			0
263,096	0	0	263,096

Instructions

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	3,937,192	1,246,788	209,022	1,076,564	1,470,017	2,500				77,397	15,693	8,035,173
2000 Support Services												
2100 Students	201,541	70,803	54,449	50,241	16,445						67,973	461,452
2200 Instructional Staff	2,178,033	588,075	553,256	210,464	665,472	3,096			44		21,646	4,220,086
2300 General Administration	7,430	4,143	31,169	6,657		270						49,669
2400 School Administration	56,552	11,108	2,443	437							1,207	71,747
2500, 2900 Central Services, Other	719,418	246,572	95,359		377,563				1,518			1,440,430
2600 Operation and Maintenance of Plant	174,653	60,615	909,784	57,553	274,287							1,476,892
2700 Student Transportation	19,806	3,920	273,570		54,053							351,349
3000 Operation of Noninstructional Services												
3100 Food Service Operations	1,540,773	765,058	60,407	2,690,316	321,775	46,450						5,424,779
3200 Enterprise Operations												0
3300 Community Services Operations											294	294
3400 Bookstore Operations												0
4000 Facilities Acquisition and Construction	68,340	20,753	3,635,127	42,475	89,591							3,856,286
5000 Debt Service								16,780,000	5,069,769			21,849,769
Total (lines 1-14)	8,903,738	3,017,835	5,824,586	4,134,707	3,269,203	52,316	0	16,780,000	5,069,769	78,959	106,813	47,237,926

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	21,539,145	484,106	
2. Special Education (Programs 200-230, 250, and 300-399)	5,157,473	166,360	
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,570,691	50,025	
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	133,404	1,120	

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 39,831	6.
7. Number of FTE-Certified Teachers	724	7.
8. Number of FTE-Contract Teachers		8.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700		9,166	9,166
2. Program 800			0
3. Program 900	350	97,297	97,647
4. Total (lines 1-3)	350	106,463	106,813

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6730 Equipment	89,591	3.
4. Total (lines 1-3)	89,591	4.
5. 6450 Construction	3,508,526	5.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Tempe Elementary School District, Maricopa County, for fiscal year 2013 was approved by the Governing Board on October 2, 2013, and that the complete Annual Financial Report may be reviewed by contacting Liz Yeskey at the District Office, telephone (480) 730-7100 ext 7131 during normal business hours.

1. Average Daily Membership

(ADM): Attending
 Resident

CTDS NUMBER

2012
 11,114.391
 11,020.046

070403000

2013
 11,037.948
 10,949.323

2. 2013 Tax Rates:

Primary Secondary
 3.1811 2.3913

ADE/AG 41-202S Rev. 8/13-FY 2013

 President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				45,385,628	44,857,073	
Special Education				12,990,607	11,847,866	
Pupil Transportation				2,589,515	2,671,452	
Desegregation				13,878,248	12,587,527	
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				688,094	387,904	
Maintenance and Operation Total	(8,423,124)	75,421,714	0	75,532,092	72,351,822	(5,353,232)
Classroom Site Funds	123,761	3,561,779		3,600,797	2,627,179	1,058,361
Instructional Improvement	7,483	448,950		540,000	296,571	159,862
Unrestricted Capital Outlay	5,446,782	5,547,889	(500,000)	10,957,792	3,960,684	6,533,987
Soft Capital Allocation	2,925,214	263,224	0	2,892,688	556,179	2,632,259
Adjacent Ways	237,816	2,239	0	200,000	0	240,055
Bond Building	12,325,551	0	0	15,000,000	1,663,885	10,661,666
Other Capital Funds	0	0	0	0	0	0
Building Renewal	312,098	1,062		350,000	201,952	111,208
New School Facilities	0	0		0	0	0
Federal Projects	1,346,506	8,252,293	(572,023)	14,920,000	10,452,657	(1,425,881)
State Projects	13,428	435,781		500,000	441,498	7,711
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	48	0		0	0	48
School Plant Funds	962,354	375,474	0	451,000	331,438	1,006,390
Food Service	2,497,727	6,066,971	(375,000)	6,000,000	5,714,514	2,475,184
Civic Center	263,974	161,183	0	150,000	117,740	307,417
Community School	264,098	448,508	0	500,000	384,413	328,193
Auxiliary Operations	0	0	0	0	0	0
Extracurricular Activities Fees	581,481	310,865	0	400,000	345,539	546,807
Gifts and Donations	499,189	182,528	0	250,000	175,816	505,901
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	19	1,553	0	3,000	1,518	54
School Opening	0	0	0	0	0	0
Insurance Proceeds	116,312	8,258	0	150,000	71,761	52,809
Textbooks	45,270	5,735	0	10,000	4,861	46,144
Litigation Recovery	32,660	138	0	5,000	0	32,798
Indirect Costs	591,898	1,723	947,023	750,000	715,232	825,412
Unemployment Insurance	6,495	16	0	5,000	2,740	3,771
Teacherage	0	0	0	0	0	0
Insurance Refund	856,809	3,608	0	0	0	860,417
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	19,991	84	0	0	0	20,075
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	514,571	21,310,303	500,000	25,000,000	21,880,593	444,281
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	79,672	166,686			184,673	61,685
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	143,842	79,540	0	100,000	99,999	123,383
OPEB	0	0	0	0	0	0
Other Funds	187,630	217,518	0	350,000	303,445	101,703

DISTRICT NAME Tempe Elementary School District

COUNTY Maricopa

CTDS NUMBER 070403000

**FY 2013
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	0
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.	48	0	0	0	0	0	0	0	0	48