



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 2017

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The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on October 4, 2017 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)
(480) 730-7131
Telephone Number
lyeskey@tempeschools.org
E-mail

Table with 2 columns: Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

DISTRICT NAME Tempe Elementary

COUNTY Maricopa

CTDS NUMBER 070403000

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) Miscellaneous/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

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 25-28)

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 30-36)

Total Fund Revenue (lines 19, 24, 29, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	6,893,973	7,193,973	694,926	3,380,338	1.
2.	44,148,231	6,028,063	3,892	15,977,707	2.
3.					3.
4.	3,441,129	453,468		1,182,149	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.	12,155	53,088	3,457	283,458	17.
18.	849,760				18.
19.	48,451,275	6,534,619	7,349	17,443,314	19.
20.					20.
21.	2,718,761				21.
22.					22.
23.					23.
24.	2,718,761	0			24.
25.	479,880				25.
26.	24,131,163				26.
27.	2,336,552	90,506			27.
28.					28.
29.	26,947,595	90,506		0	29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.				339,071	36.
37.	0			339,071	37.
38.	78,117,631	6,625,125	7,349	17,782,385	38.
39.					39.
40.					40.
41.					41.
42.	85,011,604	13,819,098	702,275	21,162,723	42.
43.	78,165,927	4,464,904	368,118	19,972,944	43.
44.					44.
45.	78,165,927	4,464,904	368,118	19,972,944	45.
46.	6,845,677	9,354,194	334,157	1,189,779	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$5,700 at 7/1/16.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$820,939
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$5,700 at 6/30/17.

**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	
<b>100 Regular Education</b>										
1000 Instruction	1.	20,987,142	7,551,131	356,768	283,439		30,149,824	29,178,480	26,821,081	8.8%
2000 Support Services										
2100 Students	2.	1,331,341	452,739	175,477	28,039		1,997,911	1,987,596	1,646,584	20.7%
2200 Instructional Staff	3.	1,706,262	596,526	312,660	50,903	18,224	2,639,491	2,684,575	2,426,374	10.6%
2300 General Administration	4.	567,306	164,130	254,829	5,718	13,459	957,348	1,005,442	898,848	11.9%
2400 School Administration	5.	2,626,543	845,288		4,801	1,560	3,445,595	3,478,192	3,374,821	3.1%
2500 Central Services	6.	1,767,417	584,104	179,379	26,355	29,533	2,750,549	2,586,788	2,513,526	2.9%
2600 Operation & Maintenance of Plant	7.	3,408,617	1,350,792	1,509,807	2,295,697	4,430	8,851,679	8,569,343	8,737,827	-1.9%
2900 Other	8.	267,126	53,365				353,149	320,491	0	--
3000 Operation of Noninstructional Services	9.	71,069	21,377				80,194	92,446	59,058	56.5%
610 School-Sponsored Cocurricular Activities	10.	10,640	2,142				11,532	12,782	14,413	-11.3%
620 School-Sponsored Athletics	11.	59,265	11,655	11,672	20,214		119,164	102,806	100,511	2.3%
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.	32,802,728	11,633,249	2,800,592	2,715,166	67,206	51,356,436	50,018,941	46,593,043	7.4%
<b>200 Special Education</b>										
1000 Instruction	15.	5,512,567	2,305,086	1,099,400	44,776	303	9,114,967	8,962,132	8,573,617	4.5%
2000 Support Services										
2100 Students	16.	2,399,729	727,368	569,605	46,702		4,119,313	3,743,404	3,532,085	6.0%
2200 Instructional Staff	17.	437,842	134,411	76,796	4,615	1,180	700,967	654,844	651,109	0.6%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.	127,327	39,539		332		167,645	167,198	164,495	1.6%
2500 Central Services	20.						0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	49,976	24,575	41,748	48,290		165,981	164,589	156,345	5.3%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	8,527,441	3,230,979	1,787,549	144,715	1,483	14,268,873	13,692,167	13,077,651	4.7%
<b>400 Pupil Transportation</b>	25.	1,483,156	692,925	71,572	390,234	558	3,057,345	2,638,445	2,758,821	-4.4%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	7,614,924	2,710,653	229,302	545,153	2,913	13,578,248	11,102,945	12,401,041	-10.5%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	554,093	159,336				791,885	713,429	710,765	0.4%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	50,982,342	18,427,142	4,889,015	3,795,268	72,160	83,052,787	78,165,927	75,541,321	3.5%

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		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%) 1.		851,301										1.
Interest Income 2.		544										2.
Total Revenues (lines 1 and 2) 3.		851,845										3.
Expenditures												
100 Regular Education												
1000 Instruction 4.			556,651	112,054				721,120	668,705	722,876	-7.5%	4.
2100 Support Services - Students 5.								0	0	0	0.0%	5.
2200 Support Services - Instructional Staff 6.			13,794	2,777				18,000	16,571	16,569	0.0%	6.
Program 100 Subtotal (lines 4-6) 7.			570,445	114,831				739,120	685,276	739,445	-7.3%	7.
200 Special Education												
1000 Instruction 8.			92,483	18,617				120,000	111,100	106,194	4.6%	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 Subtotal (lines 8-10) 11.			92,483	18,617				120,000	111,100	106,194	4.6%	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.	65,523	851,845	662,928	133,448				859,120	796,376	845,639	-5.8%	120,992
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%) 17.		1,702,601										17.
Interest Income 18.		544										18.
Total Revenues (lines 17 and 18) 19.		1,703,145										19.
Expenditures												
100 Regular Education												
1000 Instruction 20.			1,044,301	209,826				1,375,240	1,254,127	1,769,233	-29.1%	20.
2100 Support Services - Students 21.			3,981	801				9,600	4,782	3,350	-42.7%	21.
2200 Support Services - Instructional Staff 22.			72,902	14,659				96,000	87,561	121,411	-27.9%	22.
Program 100 Subtotal (lines 20-22) 23.			1,121,184	225,286				1,480,840	1,346,470	1,893,994	-28.9%	23.
200 Special Education												
1000 Instruction 24.			213,977	42,989				276,000	256,966	372,541	-31.0%	24.
2100 Support Services - Students 25.								0	0	0	0.0%	25.
2200 Support Services - Instructional Staff 26.			13,233	2,664				20,400	15,897	27,863	-42.9%	26.
Program 200 Subtotal (lines 24-26) 27.			227,210	45,653				296,400	272,863	400,404	-31.9%	27.
Other Programs (Specify) _____												
1000 Instruction 28.			56,019	11,177				78,000	67,196	109,878	-38.8%	28.
2100 Support Services - Students 29.			7,961	1,603				8,400	9,564	14,480	-34.0%	29.
2200 Support Services - Instructional Staff 30.			11,942	2,404				16,800	14,346	17,291	-17.0%	30.
Other Programs Subtotal (lines 28-30) 31.			75,922	15,184				103,200	91,106	141,649	-35.7%	31.
Total Classroom Site Fund 012 - Performance Pay 32.	145,959	1,703,145	1,424,316	286,123				1,880,440	1,710,439	2,436,047	-29.8%	138,665
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%) 33.		1,702,601										33.
Interest Income 34.		544										34.
Total Revenues (lines 33 and 34) 35.		1,703,145										35.
Expenditures												
100 Regular Education												
1000 Instruction 36.			1,130,169	227,503				1,436,914	1,357,672	1,467,657	-7.5%	36.
2100 Support Services - Students 37.								0	0	0	0.0%	37.
2200 Support Services - Instructional Staff 38.			28,006	5,638				36,000	33,644	33,641	0.0%	38.
Program 100 Subtotal (lines 36-38) 39.			1,158,175	233,141	0	0		1,472,914	1,391,316	1,501,298	-7.3%	39.
200 Special Education												
1000 Instruction 40.			187,768	37,798				234,000	225,566	215,607	4.6%	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 Subtotal (lines 40-42) 43.			187,768	37,798	0	0		234,000	225,566	215,607	4.6%	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.	(26,261)	1,703,145	1,345,943	270,939	0	0		1,706,914	1,616,882	1,716,905	-5.8%	60,002
Total Classroom Site Funds (lines 16, 32, and 48) 49.	185,221	4,258,135	3,433,187	690,510	0	0	0	4,446,474	4,123,697	4,998,591	-17.5%	319,659

(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	
<b>Unrestricted Capital Outlay Override (1)</b>	1.	0	142,839	2,186,632	0	0	1,114,098	9,132,510	3,443,569	4,865,475	-29.2%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>	2.	0	871,822	848,046			1,749	4,653,582	1,721,617	2,547,724	-32.4%
1000 Instruction	2.	0	871,822	848,046			1,749	4,653,582	1,721,617	2,547,724	-32.4%
2000 Support Services	3.	0	2,869	449,405			444,857	1,538,084	897,131	881,186	1.8%
2100, 2200 Students and Instructional Staff	3.	0	2,869	449,405			444,857	1,538,084	897,131	881,186	1.8%
2300, 2400, 2500, 2900 Administration	4.	0		1,018,055		0	228,375	2,138,744	1,246,430	949,229	31.3%
2600 Operation & Maintenance of Plant	5.	0		49,424			0	213,140	49,424	62,153	-20.5%
2700 Student Transportation	6.	0		30,437			0	248,150	30,437	47,975	-36.6%
3000 Operation of Noninstructional Services	7.	0		73,516			0	74,000	73,516	105,118	-30.1%
4000 Facilities Acquisition and Construction	8.	0		443,502			2,847	4,953,462	446,349	918,208	-51.4%
5000 Debt Service	9.							0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	874,691	2,912,385	0	0	677,828	13,819,162	4,464,904	5,511,593	-19.0%

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

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

Budget \$0 Actual \$0

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>Total Fund Expenditures</b>	1.	13,819,162	4,464,904	79,377,438	14,020,536	0	0	400,000	368,118
6150 Classified Salaries	2.	661,862	446,607	233,316	232,996	0	0	0	0
6200 Employee Benefits	3.	155,714	151,453	77,708	77,722	0	0	0	0
6450 Construction Services	4.	1,459,899	443,502	67,774,004	12,910,366	0	0	400,000	368,118
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.	1,387,803	426,908	0	2,143	0	0	0	0
673X Vehicles	8.	19,566	16,016	7,079,862	29,275	0	0	0	0
673X Technology-Related Hardware and Software	9.	5,357,158	2,028,806	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
<b>Total (lines 2-11)</b>	12.	9,042,002	3,513,292	75,164,890	13,252,502	0	0	400,000	368,118
<b>Total amounts reported on lines 1 through 10 above for:</b>									
Renovation	13.	1,459,899	1,041,562	67,774,004	13,221,084			400,000	368,118
New Construction	14.	0	0	0	0	0	0	0	0
Other	15.	7,582,103	2,471,730	7,390,886	31,418	0	0	0	0
<b>Total (lines 13-15)</b>	16.	9,042,002	3,513,292	75,164,890	13,252,502	0	0	400,000	368,118

**Funds 610, 630, 695, and 620**

1. New construction cost per square foot \$ 0  
 2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$18,709,549
Buildings and Improvements	\$217,235,699
Furniture, Equipment, Vehicles, and Technology	\$29,432,040
Construction in Progress	\$1,001,800
<b>Total</b>	<b>\$266,379,088</b>

**FEDERAL AND STATE PROJECTS**

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>FEDERAL PROJECTS</b>						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (1,499,412)	5,042,051	(111,666)	4,600,000	4,070,875	(639,902) 1.
140-150 ESEA Title II - Prof. Development and Technology	2. (141,393)	603,730	(14,221)	600,000	517,066	(68,950) 2.
160 ESEA Title IV - 21st Century Schools	3. (14,899)	70,087	(1,520)	60,000	55,285	(1,617) 3.
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0			0		0 4.
190 ESEA Title III - Limited English & Immigrant Students	5. (1,220)	205,107	(4,277)	250,000	213,836	(14,226) 5.
200 ESEA Title VII - Indian Education	6. (11,621)	167,724	(4,947)	260,000	179,903	(28,747) 6.
210 ESEA Title VI - Flexibility and Accountability	7. 0			0		0 7.
220 IDEA Part B	8. (77,424)	2,149,173	(57,455)	2,500,000	2,099,334	(85,040) 8.
230 Johnson-O'Malley	9. (9,146)	9,369	(241)	15,000	8,779	(8,779) 9.
240 Workforce Investment Act	10. 0			0		0 10.
250 AEA-Adult Education	11. 0			0		0 11.
260-270 Vocational Education - Basic Grants	12. 0			0		0 12.
280 ESEA Title X - Homeless Education	13. 0			0		0 13.
290 Medicaid Reimbursement	14. (504,951)	867,260		800,000	797,626	(435,317) 14.
374 E-Rate	15. 0	967,130		1,000,000	967,130	0 15.
378 Impact Aid	16. 0			0		0 16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 3,103	151,255	(1,880)	200,000	153,684	(1,206) 17.
<b>Total Federal Project Funds (lines 1-17)</b>	18. (2,256,963)	10,232,886	(196,207)	10,285,000	9,063,518	(1,283,802) 18.
<b>STATE PROJECTS</b>						
400 Vocational Education	19. 0			0		0 19.
410 Early Childhood Block Grant	20. 0			0		0 20.
420 Ext. School Yr. - Pupils with Disabilities	21. 0			0		0 21.
425 Adult Basic Education	22. 0			0		0 22.
430 Chemical Abuse Prevention Programs	23. 0			0		0 23.
435 Academic Contests	24. 0			0		0 24.
450 Gifted Education	25. 0			0		0 25.
460 Environmental Special Plate	26. 0			0		0 26.
465-499 Other State Projects	27. (16,128)	677,190		900,000	764,722	(103,660) 27.
<b>Total State Project Funds (lines 19-27)</b>	28. (16,128)	677,190		900,000	764,722	(103,660) 28.
<b>Total Federal and State Projects (lines 18 and 28)</b>	29. (2,273,091)	10,910,076	(196,207)	11,185,000	9,828,240	(1,387,462) 29.

(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
<b>OTHER FUNDS</b>						
020 Instructional Improvement	1. 365,442	452,600		500,000	392,624	425,418
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. 0	0		0	0	0
500 School Plant	5. 923,923	405,564		900,000	528,048	801,439
515 Civic Center	6. 330,176	136,066		150,000	102,434	363,808
520 Community School	7. 448,639	446,679		600,000	390,841	504,477
525 Auxiliary Operations	8.			0		0
526 Extracurricular Activities Fees Tax Credit	9. 542,111	341,430		500,000	374,162	509,379
530 Gifts and Donations	10. 511,753	254,395		400,000	305,336	460,812
535 Career & Tech. Ed. & Voc. Ed. Projects	11.			0		0
540 Fingerprint	12. 33	1,013		2,500	1,042	4
545 School Opening	13.			0		0
550 Insurance Proceeds	14. 48,394	50,254		50,000	22,400	76,248
555 Textbooks	15. 46,629	4,732		7,500	3,524	47,837
565 Litigation Recovery	16. 31,344	17,031		40,000	27,000	21,375
570 Indirect Costs	17. 608,647	541	571,207	900,000	702,501	477,894
575 Unemployment Insurance	18. 907	6		0		913
580 Teacherage	19.			0		0
585 Insurance Refund	20.			0		0
590 Grants and Gifts to Teachers	21.			0		0
595 Advertisement	22. 20,359	124		0		20,483
596 Joint Technical Education	23.			0		0
620 Adjacent Ways	24. 694,926	7,349		400,000	368,118	334,157
630 Bond Building	25. 24,377,438	55,043,444		79,377,438	14,020,536	65,400,346
639 Impact Aid Revenue Bond Building	26.			0		0
650 Gifts and Donations—Capital	27.			0		0
660 Condemnation	28.			0		0
665 Energy and Water Savings	29.			0		0
686 Emergency Deficiencies Correction	30.			0		0
691 Building Renewal Grant	31.	851,217		1,000,000	850,766	451
695 New School Facilities	32.			0		0
700 Debt Service	33. 3,380,338	17,782,385		20,000,000	19,972,944	1,189,779
720 Impact Aid Revenue Bond Debt Service	34.			0		0
850 Student Activities	35. 79,668	203,077			207,199	75,546
Other _____	36.			0		0
<b>INTERNAL SERVICE FUNDS 950-989</b>						
980 Self Insurance	1. 4,175,294	12,336,125		13,000,000	11,612,637	4,898,782
955 Intergovernmental Agreements	2. 102,502	267,426		300,000	266,610	103,318
9__ OPEB	3.			0		0
953 -Internal Service - Transportation	4. 188,893	187,578		160,000	143,460	233,011

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	250,000	213,707
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	250,000	178,917
Total Expenditures (lines 1-4)	500,000	392,624

(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

COUNTY Maricopa

CTDS NUMBER 070403000

**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2016	\$99,800,000	1.
2. Bonds issued during FY 2017	47,875,000	2.
3. Bonds retired during FY 2017	15,800,000	3.
4. Bonds Outstanding, June 30, 2017	\$131,875,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$0	5.
6. Short-term Debt Outstanding, June 30, 2017	\$0	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$1,304,786,663	Tax Rate	3.0866
b. Secondary	\$1,304,786,663	Tax Rate	2.1965
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 2017)

**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)	\$50,376,828
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,555,078
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$10,269,833
4. Support Services—Students (Function 2100)	\$8,992,325
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$29,423,659
6. Total Current Expenditures	\$100,617,723

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)**

**G. Cash and Investments held at June 30, 2017**

1. Sinking funds	\$19,223,034
2. Bond funds	\$66,042,136
3. Other funds, except for any employee retirement funds	\$20,241,328



**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.	50	76	95	97	138	123	96	77	55					807
2.	29	51	60	80	104	89	78	63	53					607
3.	24	47	84	108	140	157	137	127	114					938
4.	103	174	239	285	382	369	311	267	222	0	0	0	0	2,352

**B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE**

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technological Education
7. Career Education
8. Total (lines 1-7)

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1.	12,757,679	12,281,055
2.	1,367,170	1,280,225
3.	0	
4.	144,024	130,887
5.	0	
6.	0	
7.	0	
8.	14,268,873	13,692,167

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,280,225
9-12	\$
Total	\$ 1,280,225

**D. EXPENDITURES FOR AUDIT SERVICES**

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
1.	6350 38,650	32,760
2.	6330 2,000	2,240

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

Actual Expenditures made in FY 2017 \$ \_\_\_\_\_

**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
1,080,233			1,080,233
11,739			11,739
			0
1,091,972	0	0	1,091,972

(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

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.	3,569,873	1,168,009	290,782	1,216,650	891,732	2,515				61,475	428,652	7,629,688	1.
2000 Support Services														
2100 Students	2.	237,650	107,599	37,222	63,741	27,923	216					41,989	516,340	2.
2200 Instructional Staff	3.	2,280,826	675,535	480,567	78,609	788,432	1,560					87,038	4,392,567	3.
2300 General Administration	4.	2,048	426	40,886	4,060	8,544	10,191						66,155	4.
2400 School Administration	5.	147,699	36,884	2,491	126	13,115							200,315	5.
2500, 2900 Central Services, Other	6.	615,143	208,071	199,746	7,193	1,083,992	1,830			1,042			2,117,017	6.
2600 Operation and Maintenance of Plant	7.	111,560	38,686	618,031	5,701	124,501						224	898,703	7.
2700 Student Transportation	8.			237,722		79,143							316,865	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	2,118,759	982,689	44,121	2,768,301	165,420	76,771						6,156,061	9.
3200 Enterprise Operations	10.												0	10.
3300 Community Services Operations	11.											423,081	423,081	11.
3400 Bookstore Operations	12.												0	12.
4000 Facilities Acquisition and Construction	13.	182,336	58,566	15,401,716	181	4,990							15,647,789	13.
5000 Debt Service	14.								15,800,000	4,141,094			19,941,094	14.
Total (lines 1-14)	15.	9,265,894	3,276,465	17,353,284	4,144,562	3,187,792	93,083	0	15,800,000	4,141,094	62,517	980,984	58,305,675	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)	23,341,740	533,706	163,565
2. Special Education (Programs 200-230, 250, and 300-399)	5,542,189	99,525	
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	1,862,589	26,848	
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	160,340	1,188	

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	39,358	6.
7. Number of FTE-Certified Teachers		697	7.
8. Number of FTE-Contract Teachers		3	8.

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	480,939	1.
2. 6620-6629 Energy	2,283,515	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	29,239	951,745	980,984
4. Total (lines 1-3)	29,239	951,745	980,984

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6731-39 Equipment	4,990	3.
4. Total (lines 1-3)	4,990	4.
5. 6450 Construction	14,670,077	5.

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	23,543	1.
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,682,514	2.
3. Subtotal (Lines 1-2)	1,706,057	3.
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	762,446	4.

**DISTRICT NAME** Tempe Elementary

**COUNTY** Maricopa

**CTDS NUMBER** 070403000

**FY 2017  
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

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
<b>520 Special K-3 Program Override</b>								
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
<b>Total (lines 1-9) (must agree with the AFR page 2, line 27)</b>	10.	0	0	0	0	0	0	0
<b>540 Joint Career and Technical Ed. and Vocational Ed. Center</b>								
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
<b>Total (lines 11-19) (must agree with the AFR page 2, line 31)</b>	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
<b>520 Special K-3 Program Override</b>									
1000 Instruction	1.							0	0
2000 Support Services	2.							0	0
3000 Operation of Noninstructional Services	3.							0	0
4000 Facilities Acquisition and Construction	4.							0	0
5000 Debt Service	5.							0	0
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0
<b>540 Joint Career &amp; Technical Ed. &amp; Vocational Ed. Center</b>									
1000 Instruction	7.							0	0
2000 Support Services	8.							0	0
3000 Operation of Noninstructional Services	9.							0	0
4000 Facilities Acquisition and Construction	10.							0	0
5000 Debt Service	11.							0	0
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>									
<i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0

**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	
<b>Structured English Immersion Fund 071</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 1 and 2)		0									
<b>Expenditures</b>											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
<b>Total (must agree with the AFR page 6, line 3)</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Compensatory Instruction Fund 072</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 14 and 15)		0									
<b>Expenditures</b>											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
<b>Total (must agree with the AFR page 6, line 4)</b>	0	0	0	0	0	0	0	0	0	0	0