



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

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on _____ contain(s) the data for the AFR described above.
Date

Superintendent Signature
Dr. Paul Stanton
Superintendent (Typed Name)
David Velazquez
District Contact Employee

Business Manager Signature
Cathy Thompson
Business Manager (Typed Name)
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Table with 2 columns: Description and Amount. Rows include: 1. Maintenance & Operation (from page 2, line 33) \$ 136,255,399; 2. Classroom Site Funds (from page 3, line 49) \$ 8,446,144; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 5,206,249

DISTRICT NAME Washington Elementary School District

COUNTY Maricopa

CTDS NUMBER 070406000

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) 1980 REFUND OF PRIOR YR EXP

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) 3130 CERT OF EDUCATIONAL CONVE

Subtotal (lines 25-28)

4000 Federal

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

Subtotal (lines 30-36)

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

5100 Issuance of Bonds
 5200 Fund Transfers-In
 Other (Specify) 5120 BOND PREMIUM

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.	11,919,003	7,703,035	15,669	16,482,930	1.
2.	42,125,913	3,031,502	15	14,523,531	2.
3.	0				3.
4.	397,432	29,681	0	122,248	4.
5.	0	0		0	5.
6.	0	0		0	6.
7.	0	0		0	7.
8.	0	0		0	8.
9.	0	0		0	9.
10.	0	0		0	10.
11.	0	0		0	11.
12.	0	0		0	12.
13.	0	0		0	13.
14.	0	0		0	14.
15.	0	0		0	15.
16.	0	0		0	16.
17.	21,555	38,901	92	199,371	17.
18.	41,490	2,846	0	0	18.
19.	42,586,390	3,102,930	107	14,845,150	19.
20.	0	0			20.
21.	9,376,533	0			21.
22.	0	0			22.
23.	0	0			23.
24.	9,376,533	0			24.
25.	950,524	0			25.
26.	83,119,676	0			26.
27.	3,954,202	481,094			27.
28.	102,680	0		0	28.
29.	88,127,082	481,094		0	29.
30.	0				30.
31.	0				31.
32.					32.
33.	0				33.
34.	0				34.
35.	0				35.
36.	0			0	36.
37.	0			0	37.
38.	140,090,005	3,584,024	107	14,845,150	38.
39.				0	39.
40.	12,008,980	0	0	0	40.
41.	0	0	0	26,780	41.
42.	164,017,988	11,287,059	15,776	31,354,860	42.
43.	136,255,399	5,206,249	0	30,503,537	43.
44.	12,602,768	0	0	0	44.
45.	148,858,167	5,206,249	0	30,503,537	45.
46.	15,159,821	6,080,810	15,776	851,323	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/16.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 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	
100 Regular Education										
1000 Instruction	1.	35,820,374	12,080,429	443,849	874,145	0	53,860,915	49,218,797	45,803,024	7.5%
2000 Support Services										
2100 Students	2.	3,213,759	1,111,068	50,047	27,217	301	4,998,000	4,402,392	4,015,641	9.6%
2200 Instructional Staff	3.	2,439,394	762,996	304,994	17,092	144	3,797,000	3,524,620	3,251,628	8.4%
2300 General Administration	4.	851,782	316,712	256,396	6,119	13,273	1,770,000	1,444,282	1,345,456	7.3%
2400 School Administration	5.	6,050,226	1,833,949	226,682	20,229	2,869	8,483,000	8,133,955	7,762,663	4.8%
2500 Central Services	6.	2,622,825	807,367	273,119	47,370	36,698	4,402,000	3,787,379	3,829,606	-1.1%
2600 Operation & Maintenance of Plant	7.	6,214,815	2,229,111	4,138,823	5,350,484	10,163	18,765,000	17,943,396	16,962,556	5.8%
2900 Other	8.	2,080	415	0	0	0	2,600	2,495	0	--
3000 Operation of Noninstructional Services	9.	335,764	115,620	0	75,000	0	587,000	526,384	401,357	31.2%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	244,963	47,239	0	2,190	0	344,500	294,392	297,715	-1.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	41,726	8,192	0	0	0	53,000	49,918	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	57,837,708	19,313,098	5,693,910	6,419,846	63,448	97,063,015	89,328,010	83,669,646	6.8%
200 Special Education										
1000 Instruction	15.	10,642,376	4,018,399	6,261,890	69,753	525	22,752,000	20,992,943	19,955,517	5.2%
2000 Support Services										
2100 Students	16.	7,487,891	2,152,442	503,690	37,810	560	11,232,000	10,182,393	9,918,620	2.7%
2200 Instructional Staff	17.	358,756	101,993	39,223	9,031	353	647,000	509,356	427,600	19.1%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	383	77	0	0	0	1,400	460	855	-46.2%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	18,489,406	6,272,911	6,804,803	116,594	1,438	34,632,400	31,685,152	30,302,592	4.6%
400 Pupil Transportation	25.	4,453,688	1,769,202	789,486	897,888	2,901	9,400,600	7,913,165	7,497,168	5.5%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	4,337,446	1,537,077	115,863	9,614	0	6,000,000	6,000,000	5,904,762	1.6%
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.	1,106,369	222,703	0	0	0	1,329,072	1,329,072	1,336,545	-0.6%
Total Expenditures (lines 14, 24-27, 30-32)	33.	86,224,617	29,114,991	13,404,062	7,443,942	67,787	148,425,087	136,255,399	128,710,713	5.9%

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.	1,686,217										1.
Interest Income	2.	2,432										2.
Total Revenues (lines 1 and 2)	3.	1,688,649										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,038,296	209,125				1,255,128	1,247,421	1,316,290	-5.2%	4.
2100 Support Services - Students	5.		26,506	5,339				36,000	31,845	33,425	-4.7%	5.
2200 Support Services - Instructional Staff	6.		19,524	3,932				24,800	23,456	28,691	-18.2%	6.
Program 100 Subtotal (lines 4-6)	7.		1,084,326	218,396				1,315,928	1,302,722	1,378,406	-5.5%	7.
200 Special Education												
1000 Instruction	8.		205,761	41,442				248,200	247,203	254,985	-3.1%	8.
2100 Support Services - Students	9.		10,648	2,145				14,900	12,793	11,339	12.8%	9.
2200 Support Services - Instructional Staff	10.		1,995	402				4,800	2,397	0	--	10.
Program 200 Subtotal (lines 8-10)	11.		218,404	43,989				267,900	262,393	266,324	-1.5%	11.
Other Programs (Specify) __510 & 514__												
1000 Instruction	12.		121,242	24,419				147,900	145,661	109,846	32.6%	12.
2100 Support Services - Students	13.		0	20				0	20	0	--	13.
2200 Support Services - Instructional Staff	14.		101	0				300	101	938	-89.2%	14.
Other Programs Subtotal (lines 12-14)	15.		121,343	24,439				148,200	145,782	110,784	31.6%	15.
Total Classroom Site Fund 011 - Base Salary	16.	27,767	1,688,649	1,424,073	286,824		0	1,732,028	1,710,897	1,755,514	-2.5%	5,519
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	3,372,433										17.
Interest Income	18.	12,423										18.
Total Revenues (lines 17 and 18)	19.	3,384,856										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,987,299	385,595				2,428,732	2,372,894	2,406,735	-1.4%	20.
2100 Support Services - Students	21.		45,139	8,934				57,700	54,073	51,309	5.4%	21.
2200 Support Services - Instructional Staff	22.		87,533	8,537				103,000	96,070	111,528	-13.9%	22.
Program 100 Subtotal (lines 20-22)	23.		2,119,971	403,066				2,589,432	2,523,037	2,569,572	-1.8%	23.
200 Special Education												
1000 Instruction	24.		430,477	84,144				527,100	514,621	511,451	0.6%	24.
2100 Support Services - Students	25.		16,012	2,893				23,300	18,905	16,774	12.7%	25.
2200 Support Services - Instructional Staff	26.		3,202	645				8,700	3,847	2,581	49.1%	26.
Program 200 Subtotal (lines 24-26)	27.		449,691	87,682				559,100	537,373	530,806	1.2%	27.
Other Programs (Specify) __510 & 514__												
1000 Instruction	28.		215,345	37,711				261,500	253,056	266,413	-5.0%	28.
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.		0	0				0	0	1,937	-100.0%	30.
Other Programs Subtotal (lines 28-30)	31.		215,345	37,711				261,500	253,056	268,350	-5.7%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	1,511	3,384,856	2,785,007	528,459		0	3,410,032	3,313,466	3,368,728	-1.6%	72,901
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	3,372,433										33.
Interest Income	34.	4,865										34.
Total Revenues (lines 33 and 34)	35.	3,377,298										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		2,076,590	418,240				2,509,636	2,494,830	2,632,577	-5.2%	36.
2100 Support Services - Students	37.		53,013	10,677				72,085	63,690	66,851	-4.7%	37.
2200 Support Services - Instructional Staff	38.		39,047	7,865				49,685	46,912	57,382	-18.2%	38.
Program 100 Subtotal (lines 36-38)	39.		2,168,650	436,782	0	0		2,631,406	2,605,432	2,756,810	-5.5%	39.
200 Special Education												
1000 Instruction	40.		411,522	82,885				496,485	494,407	509,971	-3.1%	40.
2100 Support Services - Students	41.		21,295	4,289				29,985	25,584	22,679	12.8%	41.
2200 Support Services - Instructional Staff	42.		3,989	803				9,785	4,792	0	--	42.
Program 200 Subtotal (lines 40-42)	43.		436,806	87,977	0	0		536,255	524,783	532,650	-1.5%	43.
530 Dropout Prevention Program:												
1000 Instruction	44.		0	0				0	0	0	0.0%	44.
Other Programs (Specify) __510 & 514__												
1000 Instruction	45.		242,484	48,839				295,985	291,323	219,693	32.6%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.		202	41				400	243	1,876	-87.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		242,686	48,880	0	0		296,385	291,566	221,569	31.6%	47.
Total Classroom Site Fund 013 - Other	48.	55,530	3,377,298	2,848,142	573,639	0	0	3,464,046	3,421,781	3,511,029	-2.5%	11,047
Total Classroom Site Funds (lines 16, 32, and 48)	49.	84,808	8,450,803	7,057,222	1,388,922	0	0	8,606,106	8,446,144	8,635,271	-2.2%	89,467

(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.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	110,785	2,709,093				6,319,000	2,819,878	626,952	349.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	14,829	18,593			0	140,000	33,422	45,353	-26.3%
2300, 2400, 2500, 2900 Administration	4.	0		748,446		0	0	933,000	748,446	282,480	165.0%
2600 Operation & Maintenance of Plant	5.	0		110,264			0	137,000	110,264	129,538	-14.9%
2700 Student Transportation	6.	0		598,482			0	706,000	598,482	504,286	18.7%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		15,452			257,397	314,274	272,849	267,508	2.0%
5000 Debt Service	9.				585,610	37,298		1,178,076	622,908	602,810	3.3%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	125,614	4,200,330	585,610	37,298	257,397	9,727,350	5,206,249	2,458,927	111.7%

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

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

Budget \$0 Actual \$0

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	9,727,350	5,206,249	60,499,000	12,656,590	0	0	15,700	0
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	221,000	257,173	55,044,000	10,905,525	0	0	0	0
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.	462,700	286,581	59,500	23,500	0	0	0	0
673X Vehicles	8.	694,500	667,838	1,500,000	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	3,413,500	3,245,911	44,300	57,863	0	0	0	0
6831, 6832 Redemption of Principal	10.	1,122,519	585,610	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	55,557	37,298	0	0	0	0	0	0
Total (lines 2-11)	12.	5,969,776	5,080,411	56,647,800	10,986,888	0	0	0	0
Total amounts reported on lines 1 through 10 above for:									
Renovation	13.	199,401	272,625	42,980,000	4,790,828			0	0
New Construction	14.	37,000	0	12,171,000	6,196,060	0	0	0	0
Other	15.	5,733,375	4,807,786	1,496,800	0	0	0	0	0
Total (lines 13-15)	16.	5,969,776	5,080,411	56,647,800	10,986,888	0	0	0	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	250
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$30,592,212
Buildings and Improvements	\$301,373,102
Furniture, Equipment, Vehicles, and Technology	\$39,789,282
Construction in Progress	\$17,225,118
Total	\$388,979,714

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(397,115)	9,386,375	(336,295)	10,430,719	9,236,882	(583,917)
2.	(35,882)	904,677	(31,719)	1,034,108	861,933	(24,857)
3.	(437,315)	2,617,401	(91,050)	3,272,670	2,481,760	(392,724)
4.	0			0	0	0
5.	(18,977)	671,477	(11,183)	685,165	642,660	(1,343)
6.	(14,622)	158,691	(4,715)	144,559	136,136	3,218
7.	0			0	0	0
8.	(31,060)	4,909,606	(173,445)	5,962,403	4,747,719	(42,618)
9.	0			0	0	0
10.	0			0	0	0
11.	0			0	0	0
12.	0			0	0	0
13.	(3,611)	82,633	(2,970)	88,667	84,657	(8,605)
14.	2,747,993	1,718,168		4,550,000	1,005,942	3,460,219
15.	613,932	1,692,625		3,143,950	1,985,830	320,727
16.	0			0	0	0
17.	(106,789)	661,219	(6,055)	595,279	542,735	5,640
18.	2,316,354	22,802,872	(657,432)	29,907,520	21,726,254	2,735,740

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	0			0		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.	(62,015)	223,126		161,112	160,000	1,111
28.	(62,015)	223,126		161,112	160,000	1,111

Total Federal and State Projects (lines 18 and 28)

29.	2,254,339	23,025,998	(657,432)	30,068,632	21,886,254	2,736,851
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

	1.	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	1,627,796	900,643		2,915,000	1,099,196	1,429,243	1.
050 County, City, and Town Grants	2.	172	30,500	0	33,000	30,316	356	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant	5.	255,167	323,371	0	359,000	69,488	509,050	5.
515 Civic Center	6.	161,279	103,875	0	260,000	110,737	154,417	6.
520 Community School	7.	1,338,659	3,260,942	0	4,400,000	3,190,040	1,409,561	7.
525 Auxiliary Operations	8.	608,818	716,628	0	1,300,000	683,551	641,895	8.
526 Extracurricular Activities Fees Tax Credit	9.	740,136	378,319	0	1,130,000	353,892	764,563	9.
530 Gifts and Donations	10.	604,122	535,490	0	1,090,000	518,271	621,341	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	7,821	14	0	7,900	7,835	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	1,887	7	11,063	2,000	0	12,957	14.
555 Textbooks	15.	51,719	13,393	0	61,000	15,590	49,522	15.
565 Litigation Recovery	16.	2,054	7,037	0	2,400	0	9,091	16.
570 Indirect Costs	17.	1,390,669	6,220	1,204,010	2,500,000	1,942,915	657,984	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	21.	8,607	17,317	0	18,000	17,699	8,225	21.
595 Advertisement	22.	23,959	1,177	0	25,000	0	25,136	22.
596 Joint Technical Education	23.	0	0	0	0	0	0	23.
620 Adjacent Ways	24.	15,669	108	0	15,700	0	15,777	24.
630 Bond Building	25.	23,616,181	37,055,011	0	60,499,000	12,656,590	48,014,602	25.
639 Impact Aid Revenue Bond Building	26.	0	0	0	0	0	0	26.
650 Gifts and Donations—Capital	27.	0	0	0	0	0	0	27.
660 Condemnation	28.	0	0	0	0	0	0	28.
665 Energy and Water Savings	29.	806,814	14,832	520,000	1,500,000	521,655	819,991	29.
686 Emergency Deficiencies Correction	30.	0	0	0	0	0	0	30.
691 Building Renewal Grant	31.	0	100,126	0	0	170,886	(70,760)	31.
695 New School Facilities	32.	0	0		0	0	0	32.
700 Debt Service	33.	16,482,930	14,871,930	0	17,138,000	30,503,537	851,323	33.
720 Impact Aid Revenue Bond Debt Service	34.	0	0	0	0	0	0	34.
850 Student Activities	35.	171,825	120,480			136,018	156,287	35.
Other _645, 745, 902 Alternative Fuel, TAN Proce	36.	235,158	12,108,224	82,768	13,000,000	12,158,471	267,679	36.
INTERNAL SERVICE FUNDS 950-989								
951, 952, 953 Self Insurance	1.	8,363,509	20,505,406	0	29,000,000	21,086,632	7,782,283	1.
955 Intergovernmental Agreements	2.	214,026	4,078,576	0	4,426,000	3,870,115	422,487	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
954 Printing Services	4.	129,256	432,496	0	560,000	390,349	171,403	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	700,000	402,779
Instructional Improvement Programs	2,215,000	696,416
Total Expenditures (lines 1-4)	2,915,000	1,099,195

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Washington Elementary School District

COUNTY Maricopa

CTDS NUMBER 070406000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016	\$75,265,000	1.
2. Bonds issued during FY 2017	33,555,000	2.
3. Bonds retired during FY 2017	13,040,000	3.
4. Bonds Outstanding, June 30, 2017	\$95,780,000	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	\$1,142,985,708	Tax Rate	2.8322
b. Secondary	\$1,142,985,708	Tax Rate	2.8026
2. Number of Schools			32
3. Actual Days in Session			180
4. Area of School District (Square Miles)			44

(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	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$96,402,171
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,060,143
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$15,289,305
4. Support Services—Students (Function 2100)	\$18,127,475
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$52,744,851
6. Total Current Expenditures	\$184,623,945

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 \$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) \$34,764

G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$0
2. Bond funds	\$48,014,602
3. Other funds, except for any employee retirement funds	\$53,839,496

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.	22	54	64	54	73	89	95	111	95	0	0	0	0	657
2.	24	28	32	35	59	58	66	82	68	0	0	0	0	452
3.	26	59	109	133	183	221	205	206	184	0	0	0	0	1,326
4.	72	141	205	222	315	368	366	399	347	0	0	0	0	2,435

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.	32,965,400	30,052,795
2.	1,492,000	1,467,453
3.	175,000	164,904
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	34,632,400	31,685,152

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

Actual Expenditures for all Gifted Programs:

K-8	\$	1,467,453
9-12	\$	0
Total	\$	1,467,453

D. EXPENDITURES FOR AUDIT SERVICES

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

	BUDGET	ACTUAL
1.	6350	47,000
2.	6330	0

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

Actual Expenditures made in FY 2017 \$ 0

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		0
0	0	0	0
0	0		0
0	0		0
0	0		0
3,906,649	0		3,906,649
0	0		0
0	0		0
3,906,649	0	0	3,906,649

(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	8,077,390	2,785,380	663,694	1,216,347	2,980,326	2,642				399,786	0	16,125,565
2000 Support Services												
2100 Students	2,139,049	640,470	285,622	198,057	87,422	3,375				0	0	3,353,995
2200 Instructional Staff	3,544,502	945,134	749,755	86,412	18,897	50				0	0	5,344,750
2300 General Administration	42,763	12,257	16,324	2,933	616	0	0			0	0	74,893
2400 School Administration	0	0	5,169	52	369,069	0				0	0	374,290
2500, 2900 Central Services, Other	303,199	91,977	1,463,615	7,535	510,126	8,974			0	0	0	2,385,426
2600 Operation and Maintenance of Plant	67,441	13,881	329,329	50,939	154,741	0				0	0	616,331
2700 Student Transportation	23,009	8,144	195,934	0	598,482	220				0		825,789
3000 Operation of Noninstructional Services												
3100 Food Service Operations	3,449,531	1,425,170	156,659	10,818,697	1,173,555	27,787				0	0	17,051,399
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											3,612,228	3,612,228
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
4000 Facilities Acquisition and Construction	0	0	14,656,367	0	96,814	65,248				0	0	14,818,429
5000 Debt Service								39,842,432	3,930,726		0	43,773,158
Total (lines 1-14)	17,646,884	5,922,413	18,522,468	12,380,972	5,990,048	108,296	0	39,842,432	3,930,726	399,786	3,612,228	108,356,253

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)	43,936,325	1,203,167	749,080
2. Special Education (Programs 200-230, 250, and 300-399)	9,982,283	48,767	1,854,478
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	4,230,321	0	90,550
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	182,260	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 836,634
7. Number of FTE-Certified Teachers	1,431
8. Number of FTE-Contract Teachers	22

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	1,542,486
2. 6620-6629 Energy	4,508,941

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	17,863	3,594,365	3,612,228
4. Total (lines 1-3)	17,863	3,594,365	3,612,228

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	96,814
4. Total (lines 1-3)	96,814
5. 6450 Construction	13,076,095

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	86,820
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,567,674
3. Subtotal (Lines 1-2)	3,654,494
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	290,289

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070406000

I certify that the Annual Financial Report of Washington Elementary School District, Maricopa County, for fiscal year 2017 was approved by the Governing Board on October 12, 2017, and that the complete Annual Financial Report may be reviewed by contacting David Velazquez at the District Office, telephone 602-347-3506, during normal business hours.

Avg. Daily Membership

2016

2017

Attending

21,884.028

21,953.346

2017 Tax Rates:

Primary

Secondary

2.8322

2.8026

ADE/AG 41-202S Rev. 8/17-FY 2017

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				97,063,015	89,328,010	
Special Education				34,632,400	31,685,152	
Pupil Transportation				9,400,600	7,913,165	
Desegregation				6,000,000	6,000,000	
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				1,329,072	1,329,072	
Maintenance and Operation Total	11,919,003	140,090,005	(593,788)	148,425,087	136,255,399	15,159,821
Classroom Site Funds	84,808	8,450,803		8,606,106	8,446,144	89,467
Instructional Improvement	1,627,796	900,643		2,915,000	1,099,196	1,429,243
Unrestricted Capital Outlay	7,703,035	3,584,024	0	9,727,350	5,206,249	6,080,810
Adjacent Ways	15,669	108	0	15,700	0	15,777
Bond Building	23,616,181	37,055,011	0	60,499,000	12,656,590	48,014,602
Other Capital Funds	806,814	14,832	520,000	1,500,000	521,655	819,991
New School Facilities	0	0		0	0	0
Federal Projects	2,316,554	22,802,872	(657,432)	29,907,520	21,726,254	2,735,740
State Projects	(62,015)	223,126		161,112	160,000	1,111
County, City, and Town Grants	172	30,500	0	33,000	30,316	356
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	255,167	323,371	0	359,000	69,488	509,050
Food Service	11,420,348	19,955,509	(546,578)	32,637,000	17,243,864	13,585,415
Civic Center	161,279	103,875	0	260,000	110,737	154,417
Community School	1,338,659	3,260,942	0	4,400,000	3,190,040	1,409,561
Auxiliary Operations	608,818	716,628	0	1,300,000	683,551	641,895
Extracurricular Activities Fees	740,136	378,319	0	1,130,000	353,892	764,563
Gifts and Donations	604,122	535,490	0	1,090,000	518,271	621,341
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	7,821	14	0	7,900	7,835	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	1,887	7	11,063	2,000	0	12,957
Textbooks	51,719	13,393	0	61,000	15,590	49,522
Litigation Recovery	2,054	7,037	0	2,400	0	9,091
Indirect Costs	1,390,669	6,220	1,204,010	2,500,000	1,942,915	657,984
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	0	0	0	0	0	0
Grants and Gifts to Teachers	8,607	17,317	0	18,000	17,699	8,225
Advertisement	23,959	1,177	0	25,000	0	25,136
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	16,482,930	14,871,930	0	17,138,000	30,503,537	851,323
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	100,126	0	0	170,886	(70,760)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	171,825	120,480			136,018	156,287
Self-Insurance	8,363,509	20,505,406	0	29,000,000	21,086,632	7,782,283
Intergovernmental Agreements	214,026	4,078,576	0	4,426,000	3,870,115	422,487
OPEB	0	0	0	0	0	0
Other Funds	364,414	12,540,720	82,768	13,560,000	12,548,820	439,082