



ANNUAL FINANCIAL REPORT

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

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on October 12, 2018 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
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Table with 2 columns: Fund Name, Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	2.	43,905,577	45,117	5		14,354,335	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	383,967	0	0		113,850	4.
1311 Tuition from Individuals Excluding Summer School	5.	0	0			0	5.
1312 Tuition from Individuals for Summer School	6.	0	0				6.
1320 Tuition from Other Arizona Districts	7.	0	0				7.
1330 Tuition from Out-of-State Districts	8.	0	0				8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0				9.
1350 Tuition from Other Government Sources Within Arizona	10.	0	0				10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0				11.
1410 Transportation Fees from Individuals	12.	0	0				12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0				13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0				14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	0	0				15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0				16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0				17.
1500 Investment Income	18.	77,854	58,181	168	0	475,317	18.
Other (Specify) (2) 1911, Rentals, 1940-GPLET, 1980 Refund of Prior Year Expense	19.	27,553	295	0	0	10,751	19.
Subtotal (lines 2-19)	20.	44,394,951	103,593	173	0	14,954,253	20.

2000 Intermediate

2110 County School Fund	21.	0	0				21.
2120 County Equalization Assistance	22.	9,685,188	0				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify)	24.	0	0				24.
Subtotal (lines 21-24)	25.	9,685,188	0				25.

3000 State

3100 Unrestricted	26.	947,796	0				26.
3110 State Equalization Assistance	27.	83,433,266	0				27.
3120 Additional State Aid	28.	4,465,028	0				28.
Other (Specify) 3130 Certificates of Educational Convenience (CEC)	29.	39,848	0			0	29.
Subtotal (lines 26-29)	30.	88,885,938	0			0	30.

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	31.	0					31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0					32.
4500 Restricted Revenue Received from the Federal Government through the State	33.						33.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	34.	0					34.
4800 Revenue in Lieu of Taxes	35.	0					35.
4900 Revenue for/on Behalf of the District	36.	0					36.
Other (Specify)	37.	0				0	37.
Subtotal (lines 31-37)	38.	0				0	38.

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

5100 Issuance of Bonds	39.	142,966,077	103,593	173	0	14,954,253	39.
5200 Fund Transfers-In	40.				0	0	40.
Other (Specify)	41.	0	4,537,869	0	0	204,766	41.
	42.	0	0	0	0	0	42.

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures	43.	158,125,900	10,722,272	15,949	48,014,602	16,010,342	43.
6900 Other Financing Uses and Other Items Including Transfers-Out	44.	135,489,699	1,624,521	0	21,113,035	14,937,213	44.
TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)	45.	5,057,869	0	0	0	0	45.
ENDING FUND BALANCE (line 43 minus line 46) (3)	46.	140,547,568	1,624,521	0	21,113,035	14,937,213	46.
	47.	17,578,332	9,097,751	15,949	26,901,567	1,073,129	47.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,200 at 7/1/17.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,200 at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$3,427,163

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.	35,537,091	11,902,404	579,536	828,478	0	54,772,847	48,847,509	49,218,797	-0.8%
2000 Support Services										
2100 Students	2.	3,122,060	1,085,443	38,546	25,273	129	4,919,652	4,271,451	4,402,392	-3.0%
2200 Instructional Staff	3.	2,400,387	764,827	282,533	29,893	414	4,212,561	3,478,054	3,524,620	-1.3%
2300 General Administration	4.	858,790	303,872	107,465	5,579	14,253	1,741,486	1,289,959	1,444,282	-10.7%
2400 School Administration	5.	6,182,288	1,833,324	40,424	19,235	3,321	8,753,745	8,078,592	8,133,955	-0.7%
2500 Central Services	6.	2,669,704	822,798	392,807	57,036	37,428	4,708,872	3,979,773	3,787,379	5.1%
2600 Operation & Maintenance of Plant	7.	6,173,301	2,201,351	4,424,110	5,499,765	8,278	20,096,543	18,306,805	17,943,396	2.0%
2900 Other	8.	0	0	0	0	0	0	0	2,495	-100.0%
3000 Operation of Noninstructional Services	9.	230,832	94,743	0	113,000	0	475,600	438,575	526,384	-16.7%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	249,568	48,074	1,976	1,462	0	310,353	301,080	294,392	2.3%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	49,918	-100.0%
Regular Education Subtotal (lines 1-13)	14.	57,424,021	19,056,836	5,867,397	6,579,721	63,823	99,991,659	88,991,798	89,328,010	-0.4%
200 and 300 Special Education										
1000 Instruction	15.	10,410,554	3,782,282	6,783,671	61,573	375	22,774,805	21,038,455	20,992,943	0.2%
2000 Support Services										
2100 Students	16.	7,194,961	2,051,904	1,051,299	89,701	0	10,868,432	10,387,865	10,182,393	2.0%
2200 Instructional Staff	17.	377,251	97,193	36,473	8,376	300	609,381	519,593	509,356	2.0%
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.	0	0	0	0	0	0	0	460	-100.0%
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.	17,982,766	5,931,379	7,871,443	159,650	675	34,252,618	31,945,913	31,685,152	0.8%
400 Pupil Transportation	25.	4,317,472	1,704,608	424,747	1,083,062	4,273	8,911,709	7,534,162	7,913,165	-4.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	4,171,747	1,508,727	25,484	18,008	0	5,750,000	5,723,966	6,000,000	-4.6%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	1,078,216	215,644	0	0	0	1,293,862	1,293,860	1,329,072	-2.6%
Total Expenditures (lines 14, 24-26, 29-31)	32.	84,974,222	28,417,194	14,189,071	7,840,441	68,771	150,199,848	135,489,699	136,255,399	-0.6%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%) 1.		1,966,226										1.
Interest Income 2.		9,760										2.
Total Revenues (lines 1 and 2) 3.		1,975,986										3.
Expenditures												
100 Regular Education												
1000 Instruction 4.			1,199,285	239,876				1,430,480	1,439,161	1,247,421	15.4%	4.
2100 Support Services - Students 5.			32,583	6,513				41,144	39,096	31,845	22.8%	5.
2200 Support Services - Instructional Staff 6.			25,563	5,186				30,348	30,749	23,456	31.1%	6.
Program 100 Subtotal (lines 4-6) 7.			1,257,431	251,575				1,501,972	1,509,006	1,302,722	15.8%	7.
200 and 300 Special Education												
1000 Instruction 8.			242,748	48,538				303,694	291,286	247,203	17.8%	8.
2100 Support Services - Students 9.			12,834	2,567				16,904	15,401	12,793	20.4%	9.
2200 Support Services - Instructional Staff 10.			2,602	520				3,256	3,122	2,397	30.2%	10.
Program 200 and 300 Subtotal (lines 8-10) 11.			258,184	51,625				323,854	309,809	262,393	18.1%	11.
Other Programs (Specify) __510, 514 Deseg												
1000 Instruction 12.			123,710	24,811				163,966	148,521	145,661	2.0%	12.
2100 Support Services - Students 13.			0	0				0	0	20	-100.0%	13.
2200 Support Services - Instructional Staff 14.			0	0				0	0	101	-100.0%	14.
Other Programs Subtotal (lines 12-14) 15.			123,710	24,811				163,966	148,521	145,782	1.9%	15.
Total Classroom Site Fund 011 - Base Salary 16.	5,521	1,975,986	1,639,325	328,011			0	1,989,792	1,967,336	1,710,897	15.0%	14,171
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%) 17.		3,932,453										17.
Interest Income 18.		5,111										18.
Total Revenues (lines 17 and 18) 19.		3,937,564										19.
Expenditures												
100 Regular Education												
1000 Instruction 20.			2,271,947	450,739				2,851,664	2,722,686	2,372,894	14.7%	20.
2100 Support Services - Students 21.			51,654	10,142				65,729	61,796	54,073	14.3%	21.
2200 Support Services - Instructional Staff 22.			97,355	19,283				117,848	116,638	96,070	21.4%	22.
Program 100 Subtotal (lines 20-22) 23.			2,420,956	480,164				3,035,241	2,901,120	2,523,037	15.0%	23.
200 and 300 Special Education												
1000 Instruction 24.			519,265	102,235				672,616	621,500	514,621	20.8%	24.
2100 Support Services - Students 25.			15,423	3,075				25,102	18,498	18,905	-2.2%	25.
2200 Support Services - Instructional Staff 26.			4,244	844				5,242	5,088	3,847	32.3%	26.
Program 200 and 300 Subtotal (lines 24-26) 27.			538,932	106,154				702,960	645,086	537,373	20.0%	27.
Other Programs (Specify) __510, 514 Deseg												
1000 Instruction 28.			214,301	42,678				303,240	256,979	253,056	1.6%	28.
2100 Support Services - Students 29.			0	0				0	0	0	0.0%	29.
2200 Support Services - Instructional Staff 30.			0	0				0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30) 31.			214,301	42,678				303,240	256,979	253,056	1.6%	31.
Total Classroom Site Fund 012 - Performance Pay 32.	72,900	3,937,564	3,174,189	628,996			0	4,041,441	3,803,185	3,313,466	14.8%	207,279
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%) 33.		3,932,453										33.
Interest Income 34.		19,522										34.
Total Revenues (lines 33 and 34) 35.		3,951,975										35.
Expenditures												
100 Regular Education												
1000 Instruction 36.			2,398,517	479,731	0	0		2,861,303	2,878,248	2,494,830	15.4%	36.
2100 Support Services - Students 37.			65,171	13,028	0	0		82,374	78,199	63,690	22.8%	37.
2200 Support Services - Instructional Staff 38.			51,131	10,372	0	0		60,475	61,503	46,912	31.1%	38.
Program 100 Subtotal (lines 36-38) 39.			2,514,819	503,131	0	0		3,004,152	3,017,950	2,605,432	15.8%	39.
200 and 300 Special Education												
1000 Instruction 40.			485,537	97,085	0	0		607,360	582,622	494,407	17.8%	40.
2100 Support Services - Students 41.			25,671	5,135	0	0		33,753	30,806	25,584	20.4%	41.
2200 Support Services - Instructional Staff 42.			5,204	1,041	0	0		6,329	6,245	4,792	30.3%	42.
Program 200 and 300 Subtotal (lines 40-42) 43.			516,412	103,261	0	0		647,442	619,673	524,783	18.1%	43.
530 Dropout Prevention Programs												
1000 Instruction 44.			0	0	0	0		0	0	0	0.0%	44.
Other Programs (Specify) __510, 514 Deseg												
1000 Instruction 45.			247,442	49,623	0	0		327,988	297,065	291,323	2.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff 46.			0	0	0	0		0	0	243	-100.0%	46.
Other Programs Subtotal (lines 45 and 46) 47.			247,442	49,623	0	0		327,988	297,065	291,566	1.9%	47.
Total Classroom Site Fund 013 - Other 48.	11,047	3,951,975	3,278,673	656,015	0	0		3,979,582	3,934,688	3,421,781	15.0%	28,334
Total Classroom Site Funds (lines 16, 32, and 48) 49.	89,468	9,865,525	8,092,187	1,613,022	0	0	0	10,010,815	9,705,209	8,446,144	14.9%	249,784

(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	167,150	250,340			0	3,243,349	417,490	2,819,878	-85.2%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	19,940	4,362			0	426,658	24,302	33,422	-27.3%
2300, 2400, 2500, 2900 Administration	4.	0		292,621		0	0	502,313	292,621	748,446	-60.9%
2600 Operation & Maintenance of Plant	5.	0		130,928			0	590,367	130,928	110,264	18.7%
2700 Student Transportation	6.	0		174,899			0	1,775,000	174,899	598,482	-70.8%
3000 Operation of Noninstructional Services	7.	0		671			0	12,877	671	0	--
4000 Facilities Acquisition and Construction	8.	0		0			43,059	1,969,215	43,059	272,849	-84.2%
5000 Debt Service	9.				502,218	38,333		540,600	540,551	622,908	-13.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	187,090	853,821	502,218	38,333	43,059	9,060,379	1,624,521	5,206,249	-68.8%

(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.	9,060,379	1,624,521	108,841,791	21,113,035	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.	1,012,251	43,059	94,597,744	17,312,473	0	0	15,700	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.	333,580	280,550	2,189,395	58,712	0	0	0	0
673X Vehicles	8.	1,825,000	252,434	5,000,000	274,811	0	0	0	0
673X Technology-Related Hardware and Software	9.	483,075	320,837	1,900,578	1,554,025	0	0	0	0
6831, 6832 Redemption of Principal	10.	502,237	502,218	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	38,363	38,333	0	0	0	0	0	0
Total (lines 2-11)	12.	4,194,506	1,437,431	103,687,717	19,200,021	0	0	15,700	0
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	1,070,076	3,920	28,045,039	5,607,238			0	0
New Construction	14.	39,139	39,139	73,213,343	11,705,235	0	0	15,700	0
Other	15.	3,085,291	1,394,372	2,429,335	1,887,548	0	0	0	0
Total (lines 13-15)	16.	4,194,506	1,437,431	103,687,717	19,200,021	0	0	15,700	0

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	<u>326</u>
2. Land acquisition costs	\$	<u>0</u>

CAPITAL ASSETS AS OF JUNE 30, 2018	
Land and Improvements	\$32,440,867
Buildings and Improvements	\$313,382,218
Furniture, Equipment, Vehicles, and Technology	\$40,687,757
Construction in Progress	\$24,879,522
Total	\$411,390,364

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	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(583,916)	9,380,350	(96,189)	9,983,717	8,801,321	(101,076)
2.	(24,857)	899,783	(9,981)	1,000,151	899,162	(34,217)
3.	(392,723)	2,172,934	(22,739)	2,294,562	2,050,997	(293,525)
4.	0		0	0	0	0
5.	(1,343)	588,813	(6,274)	683,079	575,422	5,774
6.	3,217	109,018	(1,471)	157,006	144,384	(33,620)
7.	0		0	0	0	0
8.	(42,618)	4,942,823	(56,475)	6,138,209	5,087,860	(244,130)
9.	0		0	0	0	0
10.	0		0	0	0	0
11.	0		0	0	0	0
12.	0		0	0	0	0
13.	(8,605)	65,795	(755)	80,000	68,029	(11,594)
14.	3,460,219	1,944,754	0	5,000,000	1,458,122	3,946,851
15.	320,727	74,708	0	1,000,000	0	395,435
16.	0		0	0	0	0
17.	5,641	248,461	(1,019)	306,040	309,822	(56,739)
18.	2,735,742	20,427,439	(194,903)	26,642,764	19,395,119	3,573,159

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	0			0	0	0
20.	0			0	0	0
21.	0			0	0	0
22.	0			0	0	0
23.	0			0	0	0
24.	0			0	0	0
25.	0			0	0	0
26.	0			0	0	0
27.	0	744,404		744,305	151,052	593,352
28.	0			0	0	0
29.	1,111	1,946,106		2,325,280	1,879,285	67,932
30.	1,111	2,690,510		3,069,585	2,030,337	661,284

Total Federal and State Projects (lines 18 and 30)

31.	2,736,853	23,117,949	(194,903)	29,712,349	21,425,456	4,234,443
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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 (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	1,429,244	965,706		2,400,000	1,195,867	1,199,083	1.
050 County, City, and Town Grants	2.	357	18,000	0	33,000	17,939	418	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.	509,050	70,000	(204,766)	559,000	93,031	281,253	5.
515 Civic Center	6.	154,417	82,462	0	260,000	161,898	74,981	6.
520 Community School	7.	1,409,561	3,552,992	0	4,475,000	3,422,521	1,540,032	7.
525 Auxiliary Operations	8.	641,895	727,455	0	1,332,000	655,912	713,438	8.
526 Extracurricular Activities Fees Tax Credit	9.	764,563	401,470	0	1,164,000	367,487	798,546	9.
530 Gifts and Donations	10.	621,341	585,536	0	1,266,000	463,764	743,113	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0	11.
540 Fingerprint	12.	0	0	0	0	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	12,957	127	0	13,100	0	13,084	14.
555 Textbooks	15.	49,522	9,907	0	64,000	19,121	40,308	15.
565 Litigation Recovery	16.	9,091	1,015	0	9,200	0	10,106	16.
570 Indirect Costs	17.	657,984	835	1,576,283	2,390,000	1,733,537	501,565	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.	8,226	25,642	0	35,000	29,427	4,441	21.
595 Advertisement	22.	25,136	247	0	51,000	0	25,383	22.
596 Joint Technical Education	23.	0	0	0	0	0	0	23.
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0	24.
650 Gifts and Donations—Capital	25.	0	0	0	0	0	0	25.
660 Condemnation	26.	0	0	0	0	0	0	26.
665 Energy and Water Savings	27.	819,990	7,683	520,000	1,870,000	570,073	777,600	27.
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0	28.
691 Building Renewal Grant	29.	(70,760)	200,435	0	2,100,000	1,640,867	(1,511,192)	29.
695 New School Facilities	30.	0	0		0	0	0	30.
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0	31.
850 Student Activities	32.	156,287	129,775			126,722	159,340	32.
Other _902 Alt Fuel	33.	267,679	83,235	0	654,000	37,175	313,739	33.
INTERNAL SERVICE FUNDS 950-989								
951-952-953 Self Insurance	1.	7,782,282	24,305,590	0	29,230,000	24,524,588	7,563,284	1.
955 Intergovernmental Agreements	2.	422,488	4,069,470	0	4,476,000	4,225,856	266,102	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
954 __Printing Services____	4.	171,403	434,830	0	582,000	403,110	203,123	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0	0	1.
Class Size Reduction	0	0	2.
Dropout Prevention Programs	700,000	449,656	3.
Instructional Improvement Programs	1,700,000	746,211	4.
Total Expenditures (lines 1-4)	2,400,000	1,195,867	5.

(1) Actual Revenues and Actual Expenditures should agree with Supplement, 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, 2017	\$95,780,000	1.
2. Bonds issued during FY 2018	0	2.
3. Bonds retired during FY 2018	(11,505,000)	3.
4. Bonds Outstanding, June 30, 2018	\$84,275,000	4.
5. Short-term Debt Outstanding, July 1, 2017	\$0	5.
6. Short-term Debt Outstanding, June 30, 2018	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$1,207,054,632	Tax Rate	2.5699
b. Secondary	\$1,216,730,461	Tax Rate	2.6422
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 2018)

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

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	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)	\$97,397,677
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,223,949
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$15,347,224
4. Support Services—Students (Function 2100)	\$18,374,388
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$53,082,128
6. Total Current Expenditures	\$186,425,366
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$19,193,654
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$167,231,712

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
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$47,385
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G. Cash and Investments held at June 30, 2018

1. Sinking funds	\$0
2. Bond funds	\$14,235,455
3. Other funds, except for any employee retirement funds	\$0

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

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	51,058,173
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	644,860
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	640,615
4. Difference (line 2 minus line 3)	\$4,245

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	31	40	64	70	68	79	110	86	109	0	0	0	0	657
2. Verbal Reasoning	12	30	38	39	49	69	77	61	72	0	0	0	0	447
3. Nonverbal Reasoning	20	58	85	131	163	212	252	190	189	0	0	0	0	1,300
4. Total Duplicated Enrollment (lines 1-3)	63	128	187	240	280	360	439	337	370	0	0	0	0	2,404

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	32,659,039	30,353,514
2. Gifted Education	1,511,024	1,509,834
3. Remedial Education	82,555	82,565
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-JTED)	0	0
7. Career Education	0	0
8. Joint Technical Education (JTED)	0	0
9. Total (lines 1-8)	34,252,618	31,945,913

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,509,834
9-12	\$ 0
Total	\$ 1,509,834

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 43,500	41,140
2. Federal Audit Expenditures - All Funds	6330 0	0

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

Actual Expenditures made in FY 2018 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
0	0		0
4,420,130	0		4,420,130
0	0		0
0	0		0
4,420,130	0	0	4,420,130

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

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

Funds 020-799	Programs 100-600										Programs 700-900	Total		
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	8,424,451	2,819,941	675,975	1,489,817	2,568,875	1,770				380,404	0	16,361,233	1.
2000 Support Services														
2100 Students	2.	2,460,643	714,337	131,733	95,462	39,199	2,040				700	0	3,444,114	2.
2200 Instructional Staff	3.	3,205,834	860,456	527,847	144,251	12,160	215				0	0	4,750,763	3.
2300 General Administration	4.	77,291	20,254	4,595	1,988	194	0	0			0	0	104,322	4.
2400 School Administration	5.	44,071	8,785	0	581	56,776	0				0	0	110,213	5.
2500, 2900 Central Services, Other	6.	298,469	85,590	1,341,014	4,133	383,471	40,447			0	0	0	2,153,124	6.
2600 Operation and Maintenance of Plant	7.	138,897	33,261	847,483	38,914	198,308	0				0	0	1,256,863	7.
2700 Student Transportation	8.	53,662	14,303	191,228	0	449,711	0				0		708,904	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	3,625,125	1,477,357	220,807	10,971,526	618,090	24,868				0	0	16,937,773	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											3,657,053	3,657,053	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
4000 Facilities Acquisition and Construction	13.	0	0	20,875,813	0	0	161,876				0	45,000	21,082,689	13.
5000 Debt Service	14.								12,336,678	3,657,691		0	15,994,369	14.
Total (lines 1-14)	15.	18,328,443	6,034,284	24,816,495	12,746,672	4,326,784	231,216	0	12,336,678	3,657,691	381,104	3,702,053	86,561,420	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)	44,798,716	1,127,273	760,953
2. Special Education (Programs 200-230, 250, and 300-399)	10,580,056	59,720	1,908,672
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	4,051,685	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	194,924	0	970

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 1,162,621
7. Number of FTE-Certified Teachers	1,453
8. Number of FTE-Contract Teachers	16

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	1,589,513
2. 6620-6629 Energy	4,693,632

JTED Districts Only (All Funds, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

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	19,166	3,682,887	3,702,053
4. Total (lines 1-3)	19,166	3,682,887	3,702,053

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	19,023,230

Technology (All Funds, All Functions)

1. 6531 Telecommunications	690345
2. 6650 Supplies-Technology-Related	97,994
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	2,615,747
4. Subtotal (Lines 1-3)	3,404,086
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	153,917

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 2018 was approved by the Governing Board on October 11, 2018, 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

2017

2018

Attending 21,953.346

21,731.990

2018 Tax Rates:

Primary
2.5699

Secondary
2.6422

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

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				99,991,659	88,991,798	
Special Education				34,252,618	31,945,913	
Pupil Transportation				8,911,709	7,534,162	
Desegregation				5,750,000	5,723,966	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,293,862	1,293,860	
Maintenance and Operation Total	15,159,823	142,966,077	(5,057,869)	150,199,848	135,489,699	17,578,332
Classroom Site Funds	89,468	9,865,525		10,010,815	9,705,209	249,784
Instructional Improvement	1,429,244	965,706		2,400,000	1,195,867	1,199,083
Unrestricted Capital Outlay	6,080,810	103,593	4,537,869	9,060,379	1,624,521	9,097,751
Adjacent Ways	15,776	173	0	15,700	0	15,949
Bond Building	48,014,602	0	0	108,841,791	21,113,035	26,901,567
Other Capital Funds	819,990	7,683	520,000	1,870,000	570,073	777,600
New School Facilities	0	0		0	0	0
Federal Projects	2,735,742	20,427,439	(194,903)	26,642,764	19,395,119	3,573,159
State Projects	1,111	2,690,510		3,069,585	2,030,337	661,284
County, City, and Town Grants	357	18,000	0	33,000	17,939	418
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	509,050	70,000	(204,766)	559,000	93,031	281,253
Food Service	13,585,415	19,083,926	(1,381,380)	32,280,237	17,089,337	14,198,624
Civic Center	154,417	82,462	0	260,000	161,898	74,981
Community School	1,409,561	3,552,992	0	4,475,000	3,422,521	1,540,032
Auxiliary Operations	641,895	727,455	0	1,332,000	655,912	713,438
Extracurricular Activities Fees	764,563	401,470	0	1,164,000	367,487	798,546
Gifts and Donations	621,341	585,536	0	1,266,000	463,764	743,113
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	12,957	127	0	13,100	0	13,084
Textbooks	49,522	9,907	0	64,000	19,121	40,308
Litigation Recovery	9,091	1,015	0	9,200	0	10,106
Indirect Costs	657,984	835	1,576,283	2,390,000	1,733,537	501,565
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	8,226	25,642	0	35,000	29,427	4,441
Advertisement	25,136	247	0	51,000	0	25,383
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	851,323	14,954,253	204,766	15,000,000	14,937,213	1,073,129
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(70,760)	200,435	0	2,100,000	1,640,867	(1,511,192)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	156,287	129,775			126,722	159,340
Self-Insurance	7,782,282	24,305,590	0	29,230,000	24,524,588	7,563,284
Intergovernmental Agreements	422,488	4,069,470	0	4,476,000	4,225,856	266,102
OPEB	0	0	0	0	0	0
Other Funds	439,082	518,065	0	1,236,000	440,285	516,862