



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 2019

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The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on October 15, 2019 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)
602-347-3506
Telephone Number
david.velazquez@wesdschools.org
Email

Table with 2 columns: Description and 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.	42,565,471	3,168,255	450,001		14,783,038	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	366,406	0	0		106,371	4.
1311 Tuition from Individuals Excluding Summer School	5.	0	0			0	5.
1312 Tuition from Individuals for Summer School	6.	0	0			0	6.
1320 Tuition from Other Arizona Districts	7.	0	0			0	7.
1330 Tuition from Out-of-State Districts	8.	0	0			0	8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0			0	9.
1350 Tuition from Other Government Sources Within Arizona	10.	0	0			0	10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0			0	11.
1410 Transportation Fees from Individuals	12.	0	0			0	12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0			0	13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0			0	14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	0	0			0	15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0			0	16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0			0	17.
1500 Investment Income	18.	132,335	139,239	327	0	798,560	18.
Other (Specify) (2) 1980 Refund of Prior Year's Expenditures; 1911 Rentals; 1940 GPLET	19.	10,437	1,374		0	15,511	19.

Subtotal (lines 2-19)

2000 Intermediate

2110 County School Fund	21.	0	0				21.
2120 County Equalization Assistance	22.	9,273,057	326,529				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify)	24.	0	0				24.

Subtotal (lines 21-24)

3000 State

3100 Unrestricted	26.	929,007	0				26.
3110 State Equalization Assistance	27.	89,913,079	0				27.
3120 Additional State Aid	28.	4,733,025	0				28.
Other (Specify)	29.	0	0			0	29.

Subtotal (lines 26-29)

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.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	33.	0					33.
4800 Revenue in Lieu of Taxes	34.	0					34.
4900 Revenue for/on Behalf of the District	35.	0					35.
Other (Specify)	36.	0				0	36.

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds	38.	147,922,817	3,635,397	450,328	0	15,703,480	38.
5200 Fund Transfers-In	39.				40,058,556	1,254,245	39.
Other (Specify)	40.	0	0	0	0	0	40.
	41.	0	0	0	0	0	41.

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out	42.	165,501,144	12,733,150	466,277	66,960,123	18,030,854	42.
	43.	145,938,443	4,736,213	13,500	23,907,140	15,614,522	43.
	44.	520,000	0	0	0	0	44.

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	45.	146,458,443	4,736,213	13,500	23,907,140	15,614,522	45.
	46.	19,042,701	7,996,937	452,777	43,052,983	2,416,332	46.

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
17,578,327	9,097,753	15,949	26,901,567	1,073,129

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,200 at 7/1/18.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$3,947

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,200 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures of \$3,588,472

**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.	41,783,442	13,614,970	181,339	873,798	385	63,789,658	56,453,934	48,847,509	15.6%
2000 Support Services										
2100 Students	2.	2,724,722	962,914	31,516	30,204	129	4,158,000	3,749,485	4,271,451	-12.2%
2200 Instructional Staff	3.	2,565,659	843,435	537,463	14,764	223	4,061,000	3,961,544	3,478,054	13.9%
2300 General Administration	4.	929,432	309,008	237,631	4,488	14,238	1,733,000	1,494,797	1,289,959	15.9%
2400 School Administration	5.	6,200,518	1,946,307	326,879	24,654	1,900	9,139,000	8,500,258	8,078,592	5.2%
2500 Central Services	6.	2,902,722	873,270	406,545	53,762	14,279	4,627,000	4,250,578	3,979,773	6.8%
2600 Operation & Maintenance of Plant	7.	6,384,821	2,315,292	4,385,569	5,091,462	10,055	21,355,000	18,187,199	18,306,805	-0.7%
2900 Other	8.	3,691	744	0	0	0	5,000	4,435	0	--
3000 Operation of Noninstructional Services	9.	366,924	138,401	0	0	0	523,000	505,325	438,575	15.2%
610 School-Sponsored Cocurricular Activities	10.	23,200	5,001	0	0	0	0	28,201	0	--
620 School-Sponsored Athletics	11.	228,889	44,606	728	993	0	273,000	275,216	301,080	-8.6%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	6,498	1,314	0	0	0	9,000	7,812	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	64,120,518	21,055,262	6,107,670	6,094,125	41,209	109,672,658	97,418,784	88,991,798	9.5%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	11,167,021	3,945,996	7,367,097	62,012	0	24,521,500	22,542,126	21,038,455	7.1%
2000 Support Services										
2100 Students	16.	7,699,863	2,199,466	857,861	113,900	0	12,250,000	10,871,090	10,387,865	4.7%
2200 Instructional Staff	17.	468,406	123,089	33,365	3,767	900	732,500	629,527	519,593	21.2%
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	0	0.0%
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.	19,335,290	6,268,551	8,258,323	179,679	900	37,504,000	34,042,743	31,945,913	6.6%
<b>400 Pupil Transportation</b>	25.	4,481,006	1,716,820	694,718	943,072	3,647	8,437,000	7,839,263	7,534,162	4.0%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,947,379	1,315,198	20,625	16,798	0	5,300,000	5,300,000	5,723,966	-7.4%
<b>530 Dropout Prevention Programs</b>										
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%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	1,112,794	224,859	0	0	0	1,337,653	1,337,653	1,293,860	3.4%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	92,996,987	30,580,690	15,081,336	7,233,674	45,756	162,251,311	145,938,443	135,489,699	7.7%

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

Main financial table with columns: Beginning Fund Balance, Actual Revenues, Salaries 6100, Employee Benefits 6200, Purchased Services 6300, 6400, 6500, Supplies 6600, Interest on Short-Term Debt 6850 (1), Total Expenditures (Budget, Actual, Prior Year Actual), % Increase/Decrease in Actual, Ending Fund Balance. Rows include Classroom Site Fund 011 - Base Salary, Classroom Site Fund 012 - Performance Pay, and Classroom Site Fund 013 - Other.

Summary table for Classroom Site Fund 011 - Base Salary: Interest Income 21,998, Other Revenues 0, Total Interest Income and Other Revenues 21,998.

Summary table for Classroom Site Fund 011 - Expenditures: Total Expenditures - Accounting Data 2,053,662, Total Expenditures - Actual 2,053,664, Difference (2).

Summary table for Classroom Site Fund 012 - Performance Pay: Interest Income 16,418, Other Revenues 0, Total Interest Income and Other Revenues 16,418.

Summary table for Classroom Site Fund 012 - Expenditures: Total Expenditures - Accounting Data 4,356,889, Total Expenditures - Actual 4,356,889, Difference 0.

Summary table for Classroom Site Fund 013 - Other: Interest Income 43,995, Other Revenues 0, Total Interest Income and Other Revenues 43,995.

Summary table for Classroom Site Fund 013 - Expenditures: Total Expenditures - Accounting Data 3,936,696, Total Expenditures - Actual 3,936,696, Difference 0.

(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	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>											
1000 Instruction	2.	0	651,862	421,245			0	3,913,794	1,073,107	417,490	157.0%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	16,158	6,798			0	30,000	22,956	24,302	-5.5%
2300, 2400, 2500, 2900 Administration	4.	0		465,911		0	0	500,000	465,911	292,621	59.2%
2600 Operation & Maintenance of Plant	5.	0		682,224			0	910,000	682,224	130,928	421.1%
2700 Student Transportation	6.	0		1,787,610			0	4,175,692	1,787,610	174,899	922.1%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	671	-100.0%
4000 Facilities Acquisition and Construction	8.	0		0			321,702	869,000	321,702	43,059	647.1%
5000 Debt Service	9.				331,449	51,254		382,800	382,703	540,551	-29.2%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	668,020	3,363,788	331,449	51,254	321,702	10,781,286	4,736,213	1,624,521	191.5%

(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.	10,781,286	4,736,211	87,728,756	23,907,140	0	0	466,080	13,500
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.	772,000	316,652	72,603,000	15,139,142	0	0	466,080	13,500
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.	1,136,000	1,219,498	2,145,000	158,797	0	0	0	0
673X Vehicles	8.	2,250,000	1,517,258	4,726,000	1,169,883	0	0	0	0
673X Technology-Related Hardware and Software	9.	280,000	627,032	4,422,000	5,030,125	0	0	0	0
6831, 6832 Redemption of Principal	10.	331,500	331,449	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	51,300	51,254	0	0	0	0	0	0
Total (lines 2-11)	12.	4,820,800	4,063,143	83,896,000	21,497,947	0	0	466,080	13,500
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	13.	869,000	277,477	23,170,000	4,069,929			466,080	13,500
New Construction	14.	0	0	54,863,000	11,094,929	0	0	0	0
Other	15.	3,951,800	3,785,666	5,863,000	6,333,089	0	0	0	0
Total (lines 13-15)	16.	4,820,800	4,063,143	83,896,000	21,497,947	0	0	466,080	13,500

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

1. New construction cost per square foot	\$ <u>          209</u>
2. Land acquisition costs	\$ <u>          0</u>

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$36,188,742
Buildings and Improvements	\$334,999,768
Furniture, Equipment, Vehicles, and Technology	\$44,003,002
Construction in Progress	\$14,232,809
<b>Total</b>	<b>\$429,424,321</b>

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 & 699 Impact Aid and Federal Impact Aid (Construction)  
 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.	(101,076)	9,226,806	(99,375)	10,851,000	9,119,254	(92,899)
2.	(34,216)	905,368	(10,028)	1,031,000	867,796	(6,672)
3.	(293,525)	2,018,391	(25,921)	2,854,000	2,378,477	(679,532)
4.	0	0	0	0	0	0
5.	5,773	604,010	(6,301)	676,000	603,483	(1)
6.	(33,620)	138,582	(1,686)	164,000	145,338	(42,062)
7.	0	0	0	0	0	0
8.	(244,131)	6,009,365	(66,554)	6,481,000	5,744,059	(45,379)
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	(11,594)	90,829	(918)	92,000	79,148	(831)
14.	3,946,851	2,071,859	0	5,196,000	1,041,459	4,977,251
15.	395,435	878,644	0	1,680,000	285,764	988,315
16.	0	0	0	0	0	0
17.	(56,739)	249,023	(474)	298,000	272,657	(80,847)
18.	3,573,158	22,192,877	(211,257)	29,323,000	20,537,435	5,017,343

**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	0	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	25,335	0	27,000	25,335	0
26.	0	0	0	0	0	0
27.	593,352	1,130,183	0	1,729,000	340,335	1,383,200
28.	0	0	0	0	0	0
29.	67,932	3,005,220	0	3,232,000	2,819,506	253,646
30.	661,284	4,160,738	0	4,988,000	3,185,176	1,636,846

**Total Federal and State Projects (lines 18 and 30)**

31.	4,234,442	26,353,615	(211,257)	34,311,000	23,722,611	6,654,189
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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	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
		FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL
		ACTUAL	INCLUDING TRANSFERS			ACTUAL
<b>OTHER FUNDS</b>						
020 Instructional Improvement	1.	1,199,083		2,145,000	1,365,031	796,301
050 County, City, and Town Grants	2.	417	0	20,000	18,948	969
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.	281,253	0	588,000	28,276	343,723
515 Civic Center	6.	74,982	0	175,000	83,990	91,243
520 Community School	7.	1,540,033	0	5,132,000	3,776,952	1,557,567
525 Auxiliary Operations	8.	713,438	0	1,410,000	738,035	796,625
526 Extracurricular Activities Fees Tax Credit	9.	798,546	0	1,586,000	354,091	819,858
530 Gifts and Donations	10.	743,112	0	1,249,000	513,737	697,212
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0
540 Fingerprint	12.	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0
550 Insurance Proceeds	14.	13,084	25,587	34,000	0	39,135
555 Textbooks	15.	40,309	0	47,500	6,402	44,015
565 Litigation Recovery	16.	10,106	0	12,000	0	11,190
570 Indirect Costs	17.	501,564	1,711,256	1,940,000	1,783,578	435,510
575 Unemployment Insurance	18.	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	4,440	0	29,100	19,746	10,160
595 Advertisement	22.	25,383	0	26,200	1,500	24,330
596 Career Technical Education	23.	0	0	0	0	0
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0
650 Gifts and Donations—Capital	25.	0	0	0	0	0
660 Condemnation	26.	0	0	0	0	0
665 Energy and Water Savings	27.	777,600	520,000	1,305,000	521,655	783,525
686 Emergency Deficiencies Correction	28.	0	0	0	0	0
691 Building Renewal Grant	29.	(1,511,192)	0	2,000,000	344,036	(158,491)
695 New School Facilities	30.	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0
850 Student Activities	32.	159,340	0	0	109,960	159,340
Other __902 ALT FUEL	33.	313,739	0	692,000	44,331	362,436
<b>INTERNAL SERVICE FUNDS 950-989</b>						
951, 952, 953 Self Insurance	1.	7,563,283	0	29,700,000	21,118,599	6,764,491
955 Intergovernmental Agreements	2.	266,101	0	4,916,000	4,307,453	319,825
9__ OPEB	3.	0	0	0	0	0
954 Printing Services	4.	203,123	0	629,000	472,574	243,249

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	514,000	489,267
Instructional Improvement Programs	1,631,000	875,764
Total Expenditures (lines 1-4)	2,145,000	1,365,031
Total Expenditures from the Accounting Data		1,365,032

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

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

1. Bonds Outstanding, July 1, 2018	\$84,275,000	1.
2. Bonds issued during FY 2019	36,000,000	2.
3. Bonds retired during FY 2019	(12,025,000)	3.
4. Bonds Outstanding, June 30, 2019	\$108,250,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$1,400,372	5.
6. Short-term Debt Outstanding, June 30, 2019	\$1,068,924	6.

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

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$1,358,716,772	Tax Rate	2.4618
b. Secondary	\$1,348,920,772	Tax Rate	2.4797
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 2019)

**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)	\$107,330,800
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,793,712
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$16,285,191
4. Support Services—Students (Function 2100)	\$18,085,304
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$55,251,677
6. Total Current Expenditures	\$199,746,684
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$19,469,843
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$180,276,841

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) \$79,633

**G. Cash and Investments held at June 30, 2019**

1. Sinking funds	\$2,416,332
2. Bond funds	\$43,052,983
3. Other funds, except for any employee retirement funds	\$55,970,525

**H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)**

1. Average salary of all teachers employed in FY 2019	\$49,265
2. Average salary of all teachers employed in FY 2018	\$42,771
3. Increase in average teacher salary from prior year	\$6,494
4. Percentage increase	15.2%

Comments on Average Salary Calculation (Optional):

Base salary for employees on the teacher pay table. Does not include stipends, performance pay or incentives.



**A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)**

Areas of Identification [A.R.S. §15-203(A)(15)]

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	25	59	53	66	76	73	96	109	75	0	0	0	0	632
2. Verbal Reasoning	16	25	42	39	44	63	84	76	51	0	0	0	0	440
3. Nonverbal Reasoning	36	52	89	115	157	185	219	239	168	0	0	0	0	1,260
4. Total Duplicated Enrollment (lines 1-3)	77	136	184	220	277	321	399	424	294	0	0	0	0	2,332

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

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	35,641,000	32,250,230
2. Gifted Education	1,767,000	1,702,937
3. Remedial Education	96,000	89,576
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-CTED)	0	
7. Career Education	0	
8. Career Technical Education (CTED programs in 300 range)	0	
9. Total (lines 1-8)	37,504,000	34,042,743
10. IEP required pupil transportation costs coded within Program 400		4421344

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,702,937
9-12	\$ 0
Total	\$ 1,702,937

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 45,000	42,613
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 2019 \$ 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
4,874,688	0		4,874,688
0	0		0
0	0		0
4,874,688	0	0	4,874,688

(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

	Programs 100-630										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)	
<b>Funds 001-799 (excluding 575)</b>												
1000 Instruction	74,740,998	23,566,282	8,587,473	3,445,573	3,696,875	2,167				433,880	0	114,473,248
2000 Support Services												
2100 Students	12,797,120	3,874,234	1,142,261	268,395	68,689	2,167				1,143	0	18,154,009
2200 Instructional Staff	6,429,447	1,916,525	1,559,473	208,011	20,936	1,840				715	45,687	10,182,634
2300 General Administration	984,398	325,968	242,327	5,864	0	14,238	0			0	0	1,572,795
2400 School Administration	6,273,346	1,967,150	326,879	24,654	53,845	1,900				0	0	8,647,774
2500, 2900 Central Services, Other	3,227,642	981,288	1,956,232	58,338	4,147,170	64,970		4,307		133	0	10,440,080
2600 Operation and Maintenance of Plant	6,465,547	2,338,185	5,274,613	5,135,397	719,168	10,055				0	40,541	19,983,506
2700 Student Transportation	4,487,738	1,719,939	893,776	943,072	2,957,493	3,647				0		11,005,665
3000 Operation of Noninstructional Services												
3100 Food Service Operations	4,416,371	1,733,480	275,280	11,453,440	815,329	49,506				0	0	18,743,406
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											4,037,457	4,037,457
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
4000 Facilities Acquisition and Construction	0	0	18,039,757	0	25,715	282,209				0	31,985	18,379,666
5000 Debt Service								12,699,050	3,818,779		0	16,517,829
Total (lines 1-14)	119,822,607	38,423,051	38,298,071	21,542,744	12,505,220	432,699	0	12,699,050	3,823,086	435,871	4,155,670	252,138,069

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	50,848,330	1,047,065	561,082	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	11,527,124	54,659	2,658,457	0
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	3,502,703	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	212,648	0	25,755	0

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	45,687	45,687
2. Program 800	0	0	0
3. Program 900	66,204	4,043,780	4,109,983
4. Total (lines 1-3)	66,204	4,089,467	4,155,670

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	25,715
4. Total (lines 1-3)	25,715
5. 6450 Construction	16,103,215

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,046,039
7. Number of FTE-Certified Teachers	1,388
8. Number of FTE-Contract Teachers	15

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	1,411,127
2. 6620-6629 Energy	4,056,752

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

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

Technology (Funds 001-799 excluding 575, All Functions)

1. 6531 Telecommunications	663,617
2. 6650 Supplies-Technology-Related	173,392
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,386,073
4. Subtotal (Lines 1-3)	4,223,082
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	3,884,208

**SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT**

**CTDS NUMBER**      070406000

I certify that the Annual Financial Report of Washington Elementary School District, \_No. 6 County, for fiscal year 2019 was approved by the Governing Board on October 10, 2019, 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

2018

2019

Attending      21,731.990

21,369.853

2019 Tax Rates:

Primary  
2.4618

Secondary  
2.4797

Rev. 9/19 Arizona Department of Education and Auditor General

\_\_\_\_\_  
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				109,672,658	97,418,784	
Special Education				37,504,000	34,042,743	
Pupil Transportation				8,437,000	7,839,263	
Desegregation				5,300,000	5,300,000	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,337,653	1,337,653	
Maintenance and Operation Total	17,578,327	147,922,817	(520,000)	162,251,311	145,938,443	19,042,701
Classroom Site Funds	249,783	10,747,601		11,005,191	10,347,249	650,135
Instructional Improvement	1,199,083	962,249		2,145,000	1,365,031	796,301
Unrestricted Capital Outlay	9,097,753	3,635,397	0	10,781,286	4,736,213	7,996,937
Adjacent Ways	15,949	450,328	0	466,080	13,500	452,777
Bond Building	26,901,567	0	40,058,556	87,728,756	23,907,140	43,052,983
Other Capital Funds	777,600	7,580	520,000	1,305,000	521,655	783,525
New School Facilities	0	0		0	0	0
Federal Projects	3,573,158	22,192,877	(211,257)	29,323,000	20,537,435	5,017,343
State Projects	661,284	4,160,738	0	4,988,000	3,185,176	1,636,846
County, City, and Town Grants	417	19,500	0	20,000	18,948	969
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	281,253	90,746	0	588,000	28,276	343,723
Food Service	14,198,622	20,486,483	(1,500,000)	32,156,000	18,302,414	14,882,691
Civic Center	74,982	100,251	0	175,000	83,990	91,243
Community School	1,540,033	3,794,486	0	5,132,000	3,776,952	1,557,567
Auxiliary Operations	713,438	821,222	0	1,410,000	738,035	796,625
Extracurricular Activities Fees	798,546	375,403	0	1,586,000	354,091	819,858
Gifts and Donations	743,112	467,837	0	1,249,000	513,737	697,212
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	13,084	464	25,587	34,000	0	39,135
Textbooks	40,309	10,108	0	47,500	6,402	44,015
Litigation Recovery	10,106	1,084	0	12,000	0	11,190
Indirect Costs	501,564	6,268	1,711,256	1,940,000	1,783,578	435,510
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	4,440	25,466	0	29,100	19,746	10,160
Advertisement	25,383	447	0	26,200	1,500	24,330
Career Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,073,129	15,703,480	1,254,245	16,000,000	15,614,522	2,416,332
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(1,511,192)	1,696,737	0	2,000,000	344,036	(158,491)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	159,340	109,960			109,960	159,340
Self-Insurance	7,563,283	20,319,807	0	29,700,000	21,118,599	6,764,491
Intergovernmental Agreements	266,101	4,361,177	0	4,916,000	4,307,453	319,825
OPEB	0	0	0	0	0	0
Other Funds	516,862	605,728	0	1,321,000	516,905	605,685

FISCAL YEAR 2019 DISTRICTWIDE DESEGREGATION EXPENDITURES [A.R.S. §15-910(J)]

Number of individual school reports

32

Maintenance and Operation (M&O) Fund 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>511 Desegregation - Regular Education</b>									
1000 Classroom Instruction	931,629	354,717	0	9,884	0	1,322,491	1,296,230	1,631,202	-20.5%
2000 Support Services									
2100 Students	59,957	9,544	10,249	0	0	82,450	79,750	66,774	19.4%
2200 Instructional Staff	225,110	80,221	10,376	6,914	0	343,459	322,621	250,978	28.5%
2300 General Administration	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	54,583	24,387	0	0	0	81,600	78,970	94,196	-16.2%
2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 1-9)	1,271,279	468,869	20,625	16,798	0	1,830,000	1,777,571	2,043,150	-13.0%
<b>512 Desegregation - Special Education</b>									
1000 Classroom Instruction	0	0	0	0	0	0	0	0	0.0%
2000 Support Services									
2100 Students	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 11-19)	0	0	0	0	0	0	0	0	0.0%
<b>513 Desegregation - Pupil Transportation</b>	0	0	0	0	0	0	0	0	0.0%
<b>514 Desegregation - ELL Incremental Costs</b>									
1000 Classroom Instruction	2,676,100	846,329	0	0	0	3,470,000	3,522,429	3,680,816	-4.3%
2000 Support Services									
2100 Students	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	0	0	0	0	0	0	0	0	0.0%
2700 Student Transportation	0	0	0	0	0	0	0	0	0.0%
2900 Other	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 22-31)	2,676,100	846,329	0	0	0	3,470,000	3,522,429	3,680,816	-4.3%

FISCAL YEAR 2019 DISTRICTWIDE DESEGREGATION EXPENDITURES [A.R.S. §15-910(J)]

M&O Fund (Concluded) 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>515 Desegregation - ELL Compensatory Instruction</b>									
1000 Classroom Instruction 33.	0	0	0	0	0	0	0	0	0.0%
2000 Support Services									
2100 Students 34.	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff 35.	0	0	0	0	0	0	0	0	0.0%
2300 General Administration 36.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration 37.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services 38.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant 39.	0	0	0	0	0	0	0	0	0.0%
2700 Student Transportation 40.	0	0	0	0	0	0	0	0	0.0%
2900 Other 41.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services 42.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 33-42) 43.	0	0	0	0	0	0	0	0	0.0%
<b>Total M&amp;O Fund Desegregation (lines 10, 20, 21, 32, &amp; 43) (must agree to AFR page 2, line 26) 44.</b>	3,947,379	1,315,198	20,625	16,798	0	5,300,000	5,300,000	5,723,966	-7.4%

- The date that the school district was determined to be out of compliance with Title VI of the Civil Rights Act of 1964 (42 United States Code Section 2000d) and the basis for that determination. A.R.S. §15-910(J)(3)(c) 10/31/1986
- The initial date that the school district began to levy property taxes to provide funding for desegregation expenses. A.R.S. §15-910(J)(3)(d) 7/1/1997
- An estimate of when the school district will be in compliance with the court order or administrative agreement. A.R.S. §15-910(J)(3)(r) 7/1/1997
- Number of students who participate in desegregation activities. A.R.S. §15-910(J)(3)(f) 3,280

**Desegregation Revenues A.R.S. §15-910(J)(3)(a), & (j):**

Tax Levy:	\$ 5,300,000
Other (description):	\$ _____
Other (description):	\$ _____
Other (description):	\$ _____

**Employees Needed to Conduct Desegregation Activities A.R.S. §15-910(J)(3)(h)**

Teachers	Administrators	Others	Total
73	-	27	99

The amounts above should be the actual number of positions required.

FISCAL YEAR 2019 DISTRICTWIDE DESEGREGATION EXPENDITURES [A.R.S. §15-910(J)]

Unrestricted Capital Outlay (UCO) Fund	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>511 Desegregation - Regular Education</b>												
1000 Classroom Instruction	45.	0	0	0			0	0	0	0	0.0%	45.
2000 Support Services	46.	0	0	0		0	0	0	0	0	0.0%	46.
3000 Operation of Noninstructional Services	47.	0		0			0	0	0	0	0.0%	47.
4000 Facilities Acquisition & Construction	48.	0		0			0	0	0	0	0.0%	48.
5000 Debt Service	49.				0	0		0	0	0	0.0%	49.
Subtotal (lines 45-49)	50.	0	0	0	0	0	0	0	0	0	0.0%	50.
<b>512 Desegregation - Special Education</b>												
1000 Classroom Instruction	51.	0	0	0			0	0	0	0	0.0%	51.
2000 Support Services	52.	0	0	0		0	0	0	0	0	0.0%	52.
3000 Operation of Noninstructional Services	53.	0		0			0	0	0	0	0.0%	53.
4000 Facilities Acquisition & Construction	54.	0		0			0	0	0	0	0.0%	54.
5000 Debt Service	55.				0	0		0	0	0	0.0%	55.
Subtotal (lines 51-55)	56.	0	0	0	0	0	0	0	0	0	0.0%	56.
<b>513 Desegregation - Pupil Transportation</b>	57.	0	0	0	0	0	0	0	0	0	0.0%	57.
<b>514 Desegregation - ELL Incremental Costs</b>												
1000 Classroom Instruction	58.											58.
2000 Support Services	59.											59.
3000 Operation of Noninstructional Services	60.											60.
4000 Facilities Acquisition & Construction	61.											61.
5000 Debt Service	62.											62.
Subtotal (lines 58-62)	63.											63.
<b>515 Desegregation - ELL Compensatory Instruction</b>												
1000 Classroom Instruction	64.	0	0	0			0	0	0	0	0.0%	64.
2000 Support Services	65.	0	0	0		0	0	0	0	0	0.0%	65.
3000 Operation of Noninstructional Services	66.	0		0			0	0	0	0	0.0%	66.
4000 Facilities Acquisition & Construction	67.	0		0			0	0	0	0	0.0%	67.
5000 Debt Service	68.				0	0		0	0	0	0.0%	68.
Subtotal (lines 64-68)	69.	0	0	0	0	0	0	0	0	0	0.0%	69.
<b>Total UCO Fund Desegregation (lines 50, 56, 57, 63, &amp; 69)</b> <i>(Include in Fund 610 AFR page 4, lines 2-9)</i>	70.	0	0	0	0	0	0	0	0	0	0.0%	70.

**FOOD SERVICE**

FUND 510	
ACTUAL	
1. BEGINNING FUND BALANCE (1)	14,198,622
2. REVENUES	
1500 Investment Income	284,400
1600 Food Service	219,930
Other Local 1990 Miscellaneous	878
4500 Restricted Revenue Rec. from Fed. Gov.	18,746,219
4900 Revenue for/on Behalf of the District	1,235,056
<b>TOTAL REVENUE</b> (lines 2-6)	20,486,483
5000 Other Financing Sources and Fund Transfers-In	0
<b>TOTAL AVAILABLE</b> (lines 1, 7, and 8)	34,685,105

A. Number of operating months 10

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	3,056,657.00	3,642,056.00	31,561.00	416,371.00
b. Program Adults/Adult Workers	55,812.00	30,987.00	0.00	0.00
c. Other	605.00	23,579.00	0.00	0.00
2. Served at Other Locations				
a. Reimbursable Meals Only	647.00	3,806.00	0.00	3,319.00
b. Program Adults/Adult Workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

\* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.00	0.00	0.00	
2. Reduced lunch	0.00	0.00	0.00	
3. Reduced snack	0.00	0.00	0.00	
4. Paid breakfast	0.00	0.00	0.00	2.50
5. Paid lunch	0.00	0.00	0.00	3.50
6. Paid snack	0.00	0.00	0.00	1.00

D. Special Milk Program	
Charge to children per ½ pint milk unit	\$0.00
Number of ½ pint milk units served to children	0

**EXPENDITURES**

6150 Classified Salaries
6200 Employee Benefits
6400 Purchased Property Services
6570 Food Service Management
6591 Services Purchased from Other AZ Districts
6610 General Supplies (Nonfood Items)
6620 Energy
6631 USDA Commodities (Excluding Freight)
6632 USDA Commodities (Freight Only)
6633 Other Food
6634 Storage Costs for USDA Commodities
6700 Property (Excluding 6731-39)
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
Other Expenditures 6300, 6500, 6810
<b>TOTAL EXPENDITURES</b> (lines 10-24)
6910 Indirect Costs Transfers-Out
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>
(lines 25-27)
<b>ENDING FUND BALANCE</b> (line 9 minus line 28) (1)

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	4,095,835	366,924	0
11.	1,610,546	138,401	0
12.	52,484	0	0
13.	0	0	0
14.	0	0	0
15.	1,141,194	0	0
16.	0	0	0
17.	1,235,056		
18.	0		
19.	9,077,191		
20.	0		
21.			0
22.	230,064		0
23.	585,266		0
24.	274,778	0	0
25.	32,156,000	18,302,414	505,325
26.		1,500,000	
27.		0	
28.	19,802,414		
29.	14,882,691		

**E. Detail of Food Service Management Company Expenditures**

Classified Salaries	0
Employee Benefits	0
Supplies and Materials (Nonfood)	0
Food	0
Management Fee	0
Other	0
Total (must equal total of amounts on line 13 above)	0

\$2,100 at 7/1/18 or \$2,100 at 6/30/19, as applicable.

DISTRICT SCHOOL-LEVEL REPORTING FOR FY 2019

The Every Student Succeeds Act requires reporting per-pupil expenditures from federal, State, and local sources, including actual personnel expenditures and actual nonpersonnel expenditures. Amounts must be disaggregated by source for each local educational agency and each school in the State for the preceding fiscal year. Current expenditures required to be reported include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).

All districts, including those that operate only one school, are required to complete this form. Districts with only one school may report all expenditures on line 5 for "School 1" or may allocate a portion of its expenditures to "School 1" and a portion to "Districtwide" on line 4.

Line 1 includes all the District's expenditures for the applicable category and source.  
 Line 2 includes all expenditures the District paid to other Arizona districts or charters, if any.  
 Line 3 is the total amount allocated to all school sites on lines 5 and below.  
 Line 4 is the total amount not paid to other Arizona districts or charters that was not allocated to a specific school.

Any unused school lines are blank.

Number of schools 32

CTDS Number	School Name	Current Expenditures Personnel Salaries (Object 6100)		Current Expenditures Personnel Benefits (Object 6200)		Current Expenditures Purchased Services Personnel (from Object 6300)		Current Nonpersonnel Expenditures (Object 6300-6899, excluding 6300 for purchased services personnel)		Total Current Expenditures	
		Federal	State & Local	Federal	State & Local	Federal	State & Local	Federal	State & Local		
1.		12,718,064	107,104,543	4,052,964	34,370,087	92,376	950,217	2,892,204	37,893,955	200,074,410	
2.		0	0	0	0	0	0	0	0	0	
3.		10,645,398	89,174,389	3,487,393	28,748,472	51,445	690,562	1,255,511	8,340,103	142,393,273	
4.	070406000	2,072,666	17,930,154	565,571	5,621,615	40,931	259,655	1,636,693	29,553,852	57,681,137	
5.	070406114	Acacia	328,054	2,639,853	112,125	784,616	0	81,700	20,238	635,802	4,602,388
6.	070406116	Alta Vista	281,951	2,582,834	83,474	861,771	0	38,799	57,325	498,691	4,404,845
7.	070406118	Arroyo	397,972	2,557,797	140,343	798,529	0	0	23,679	499,243	4,417,563
8.	070406120	Cactus Wren	332,985	2,460,828	136,602	794,320	0	0	22,457	421,720	4,168,912
9.	070406122	Chaparral	361,720	2,391,983	126,219	773,807	0	0	66,860	476,453	4,197,042
10.	070406124	Cholla	333,397	2,701,447	102,903	828,881	0	0	33,278	804,578	4,804,484
11.	070406126	Desert Foothills	540,503	2,429,341	168,171	757,870	0	0	60,675	672,897	4,629,457
12.	070406128	Desert View	288,778	2,328,141	89,518	790,044	0	0	7,131	394,789	3,898,401
13.	070406130	Ironwood	347,688	2,236,946	118,926	730,790	0	0	11,521	442,148	3,888,019
14.	070406131	John Jacobs	418,852	2,369,988	134,441	818,693	0	0	32,053	506,825	4,280,852
15.	070406132	Lake View	313,153	1,868,607	95,853	593,468	0	0	17,153	408,986	3,297,220
16.	070406134	Lookout Mtn.	124,904	3,623,439	41,828	1,141,442	0	44,465	0	790,205	5,766,283
17.	070406136	Manzanita	412,666	2,869,278	149,233	956,486	0	31,326	27,618	518,740	4,965,347
18.	070406138	Maryland	321,232	3,113,838	107,286	1,009,486	51,295	153,215	46,003	666,932	5,469,287
19.	070406140	Moon Mtn.	364,556	2,735,796	134,345	919,016	0	27,692	24,035	602,094	4,807,534
20.	070406141	Mountain Sky	123,904	2,896,201	38,509	917,019	0	0	16,310	641,898	4,633,841
21.	070406142	Mountain View	592,249	5,125,606	187,447	1,697,227	0	0	35,370	1,318,744	8,956,643
22.	070406144	Ocotillo	252,531	2,660,659	82,598	851,868	0	0	22,635	684,461	4,554,752
23.	070406146	Orangewood	433,618	3,223,589	121,355	971,106	150	45,185	82,508	743,735	5,621,246
24.	070406148	Palo Verde	438,648	3,752,941	142,632	1,200,599	0	0	73,197	822,768	6,430,785
25.	070406150	R.E. Miller	279,491	2,200,492	84,659	710,791	0	9,237	37,946	425,866	3,748,482
26.	070406152	Roadrunner	265,903	2,577,573	94,426	877,287	0	0	68,669	565,899	4,449,757
27.	070406154	Royal Palm	605,854	2,686,318	202,625	855,149	0	0	53,863	661,898	5,065,707
28.	070406156	Saluaro	254,367	2,274,466	83,822	730,389	0	72,027	7,433	456,474	3,878,978
29.	070406160	Shaw Butte	395,056	3,396,933	126,185	1,094,200	0	44,698	97,191	738,197	5,892,460
30.	070406162	Sunburst	159,380	2,455,376	51,482	757,838	0	85,295	17,186	514,441	4,040,998
31.	070406163	Sweetwater	159,559	4,102,985	61,939	1,412,233	0	0	41,412	663,095	6,441,223
32.	070406164	Sunnyslope	265,133	2,712,557	74,160	858,883	0	0	95,394	725,247	4,731,374
33.	070406165	Sunset	462,743	2,288,624	146,005	760,889	0	26,963	49,479	442,973	4,177,676
34.	070406166	Tumbleweed	236,900	2,161,755	67,113	710,321	0	29,960	39,282	447,425	3,692,756
35.	070406167	Abe Lincoln	39,361	2,392,516	12,485	709,083	0	0	14,715	765,056	3,933,216
36.	070406168	Washington	512,290	3,355,682	168,684	1,074,371	0	0	52,895	909,368	6,073,290
37.										0	
38.										0	
39.										0	
40.										0	
41.										0	
42.										0	
43.										0	
44.										0	