DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTDS NUMBER** 070406000

ANNUAL FINANCIAL REPORT

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

2022

SIGNATURE/DATE	SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 14, 2022 contain(s) the data for the AFR described above.
Date

Superintendent Signature	Business Manager Signature
Paul Staton Superintendent (Typed Name)	Daniel O'Brien Business Manager (Typed Name)
Daniel O'Brien District Contact Employee	602-347-2615 Telephone Number
	daniel.obrien@wesdschools.org Email

TOTAL EXPENDITURES BY FUND

1.	Maintenance & Operation (from page 2, line 32)	$ 145,257,595
2.	Classroom Site Funds (from page 3, line 13)	$ 12,549,720
3.	Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	$ 5,536,081

DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTDS NUMBER** 070406000

FUNDS AVAILABLE		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	
Beginning Fund Balance (1)	1.	23,490,220	13,314,482	971,200	27,970,391	1,818,071	1.
REVENUES							
1000 Local							
1110 Property Taxes	2.	48,534,632	28	942,920		12,914,398	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	379,316	0	0		89,840	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.	153,705	81,719	2,875	0	263,844	18.
Other (Specify) (2) REVENUE CODES 1940, 1980, AND 1990	19.	27,563	303	0	1	0	19.
Subtotal (lines 2-19)	20.	49,095,216	82,050	945,795	1	13,268,082	20.
2000 County							
2110 County School Fund	21.	0	0				21.
2120 County Equalization Assistance	22.	8,629,116	752,164				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify) N/A	24.	0	0				24.
Subtotal (lines 21-24)	25.	8,629,116	752,164				25.
3000 State							
3100 Unrestricted	26.	1,283,117	0				26.
3110 State Equalization Assistance	27.	84,389,706	7,020,993				27.
3120 Additional State Aid	28.	5,002,004	0				28.
Other (Specify) N/A	29.	0	0			0	29.
Subtotal (lines 26-29)	30.	90,674,827	7,020,993			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.
	33.						33.
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) N/A	36.	0				0	36.
Subtotal (lines 31-36)	37.	0				0	37.
Total Fund Revenue (lines 20, 25, 30, and 37)	38.	148,399,159	7,855,207	945,795	1	13,268,082	38.
5100 Issuance of Bonds	39.				0	0	39.
5200 Fund Transfers-In	40.	0	0	0	0	0	40.
Other (Specify) N/A	41.	0	0	0	0	0	41.
TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)	42.	171,889,379	21,169,689	1,916,995	27,970,392	15,086,153	42.
Total Expenditures	43.	145,257,595	5,536,081	968,449	10,516,518	14,031,564	43.
6900 Other Financing Uses and Other Items Including Transfers-Out	44.	0	0	0	0	0	44.
TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)	45.	145,257,595	5,536,081	968,449	10,516,518	14,031,564	45.
ENDING FUND BALANCE (line 42 minus line 45) (3)	46.	26,631,784	15,633,608	948,546	17,453,874	1,054,589	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolvi account cash balance of $0 at 7/1/21.

(2) The Government Property Lease Excise Tax revenue included on line 19 is $3,163

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of $0 at 6/30/22.

(4) Debt Service Fund, interest expenditures amount: $14,031,564

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MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in Actual	
100 Regular Education											
1000 Instruction	1.	41,780,962	13,206,586	68,764	718,733	0	62,827,553	55,775,045	57,538,370	-3.1%	1.
2000 Support Services											
2100 Students	2.	2,637,505	932,964	2,951	23,398	362	5,223,486	3,597,180	3,320,288	8.3%	2.
2200 Instructional Staff	3.	2,270,263	751,249	298,741	28,991	399	4,567,103	3,349,643	3,007,915	11.4%	3.
2300 General Administration	4.	1,028,462	390,991	94,463	2,948	17,369	1,593,864	1,534,233	1,503,923	2.0%	4.
2400 School Administration	5.	6,628,837	2,046,171	121,549	19,868	2,352	9,264,196	8,818,777	8,340,527	5.7%	5.
2500 Central Services	6.	3,260,344	1,199,685	339,581	68,243	51,737	5,301,366	4,919,590	4,053,495	21.4%	6.
2600 Operation & Maintenance of Plant	7.	6,789,358	2,419,928	4,305,570	5,142,441	12,720	19,975,776	18,670,017	14,153,947	31.9%	7.
2900 Other	8.	292	61	0	0	0	90,000	353	90,000	-99.6%	8.
3000 Operation of Noninstructional Services	9.	310,063	113,429	3,379	27,000	0	434,013	453,871	330,333	37.4%	9.
610 School-Sponsored Cocurricular Activities	10.	12,300	2,566	0	0	0	59,277	14,866	3,233	359.8%	10.
620 School-Sponsored Athletics	11.	200,110	40,092	960	75	0	290,153	241,237	396	60818.4%	11.
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.	3,004	624	0	0	0	0	3,628	0	--	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	64,921,500	21,104,346	5,235,958	6,031,697	84,939	109,626,787	97,378,440	92,342,427	5.5%	14.
200 and 300 Special Education											
1000 Instruction	15.	14,142,070	4,951,500	3,004,828	42,042	0	29,519,469	22,140,440	23,549,047	-6.0%	15.
2000 Support Services											
2100 Students	16.	7,581,862	2,302,631	1,273,428	44,501	0	14,406,125	11,202,422	12,361,549	-9.4%	16.
2200 Instructional Staff	17.	836,811	253,277	22,362	9,639	2,125	1,128,035	1,124,214	876,461	28.3%	17.
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%	18.
2400 School Administration	19.	69,653	20,401	0	0	0	0	90,054	0	--	19.
2500 Central Services	20.	0	0	194	0	0	480	194	0	--	20.
2600 Operation & Maintenance of Plant	21.	0	0	2,189	97	0	1,386	2,286	0	--	21.
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	22,630,396	7,527,809	4,303,001	96,279	2,125	45,055,495	34,559,610	36,787,057	-6.1%	24.
400 Pupil Transportation	25.	4,003,231	1,493,837	532,036	1,020,903	2,367	7,629,341	7,052,374	5,267,620	33.9%	25.
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,753,916	1,211,957	20,420	13,639	0	5,000,000	4,999,932	4,999,416	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	961,170	306,069	0	0	0	1,421,212	1,267,239	1,380,820	-8.2%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	96,270,213	31,644,018	10,091,415	7,162,518	89,431	168,732,835	145,257,595	140,777,340	3.2%	32.

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CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

		Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
										Budget	Actual	Prior Year Actual		
Classroom Site Fund 010														
Revenues														
CSF Revenue	1.		16,397,548											
Interest Income and Other Revenues	2.		35,414											
Total Revenues (lines 1 and 2)	3.		16,432,962											
Expenditures														
1000 Instruction	4.			9,158,572	2,588,251	0	0	0	0	16,454,533	11,746,823	10,427,681	12.7%	
2100 Support Services - Students	5.			342,176	99,144	0	0	0	0	87,081	441,320	75,549	484.2%	
2200 Support Services - Instructional Staff	6.			284,321	77,256	0	0		0	191,124	361,577	179,678	101.2%	
2300 Support Services - General Administration	7.					0				0	0	0	0.0%	
2500 Central Services	8.								0	0	0			
3300 Community Services Operations	9.			0	0	0				0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.							0		0	0			
5000 Debt Service	11.								0	0	0			
Total Expenditures (lines 4-11)	12.			9,785,069	2,764,651	0	0	0	0	16,732,738	12,549,720	10,682,908	17.5%	
Total Classroom Site Fund	13.	380,400	16,432,962	9,785,069	2,764,651	0	0	0	0	16,732,738	12,549,720	10,682,908	17.5%	4,263,642

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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 Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in Actual	
Unrestricted Capital Outlay Override (1)	1.	0	380,187	0	369,189	13,512	1,890,160	0	2,653,048	0	--	1.
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	283,513	558,635			0	14,796,140	842,148	752,231	12.0%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	96,674	88,132			1	212,800	184,807	58,656	215.1%	3.
2300, 2400, 2500, 2900 Administration	4.	0		1,669,893		0	0	1,674,904	1,669,893	267,328	524.7%	4.
2600 Operation & Maintenance of Plant	5.	0		283,273			0	964,234	283,273	741,845	-61.8%	5.
2700 Student Transportation	6.	0		12,752			0	22,234	12,752	65,141	-80.4%	6.
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		270,346			1,890,160	3,199,687	2,160,506	1,322,480	63.4%	8.
5000 Debt Service	9.				369,190	13,512		382,702	382,702	382,703	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	380,187	2,883,031	369,190	13,512	1,890,161	21,252,701	5,536,081	3,590,384	54.2%	10.

(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 BUDGET	UNRESTRICTED CAPITAL OUTLAY Fund 610 ACTUAL	BOND BUILDING Fund 630 BUDGET	BOND BUILDING Fund 630 ACTUAL	NEW SCHOOL FACILITIES Fund 695 BUDGET	NEW SCHOOL FACILITIES Fund 695 ACTUAL	ADJACENT WAYS Fund 620 BUDGET	ADJACENT WAYS Fund 620 ACTUAL	
Total Fund Expenditures	1.	21,252,701	5,536,082	18,811,685	10,516,518	0	0	1,914,119	968,449	1.
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0	2.
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0	3.
6450 Construction Services	4.	2,272,814	1,890,160	0	6,402,529	0	0	1,914,119	968,449	4.
6710 Land and Improvements	5.	0	0	12,989,266	0	0	0	0	0	5.
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0	6.
673X Furniture and Equipment	7.	1,275,455	1,057,234	0	815,708	0	0	0	0	7.
673X Vehicles	8.	500,000	0	6,780,445	244,623	0	0	0	0	8.
673X Technology-Related Hardware and Software	9.	1,838,706	1,825,798	1,855,666	2,630,412	0	0	0	0	9.
6831, 6832 Redemption of Principal	10.	369,190	369,190	4,083,187	0	0	0	0	0	10.
6841, 6842, 6850, 6860 Interest	11.	13,512	13,512	0	0	0	0	0	0	11.
Total (lines 2-11)	12.	6,269,677	5,155,894	25,708,564	10,093,272	0	0	1,914,119	968,449	12.
Total amounts reported on lines 2 through 11 above for:										
Renovation	13.	2,272,814	1,730,653	12,989,266	6,376,214			1,914,119	618,462	13.
New Construction	14.	0	159,507	0	26,315	0	0	0	349,987	14.
Other	15.	1,288,546	3,265,734	12,719,298	3,690,743	0	0	0	0	15.
Total (lines 13-15)	16.	Must equal line 12	5,155,894	25,708,564	10,093,272	0	0	1,914,119	968,449	16.

Funds 610, 630, 695, and 620

1. New construction cost per square foot	$	45
2. Land acquisition costs	$	0

CAPITAL ASSETS AS OF JUNE 30, 2022

Land and Improvements	$48,675,834	1.
Buildings and Improvements	$373,161,728	2.
Furniture, Equipment, Vehicles, and Technology	$42,849,272	3.
Construction in Progress	$5,522,976	4.
Total	$470,209,810	5.

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FEDERAL AND STATE PROJECTS

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE		OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)	
FEDERAL PROJECTS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL				
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(326,934)	10,339,992	(418,045)	10,482,818	10,571,105	(976,092)	1.	0	418,045	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	(101,432)	945,988	(39,865)	1,062,376	842,789	(38,098)	2.	0	39,865	2.
160 ESEA Title IV - 21st Century Schools	3.	(550,862)	3,373,005	(134,921)	3,695,215	2,915,799	(228,577)	3.	0	134,921	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	4.	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(215,129)	530,818	(14,560)	461,578	307,989	(6,860)	5.	0	14,560	5.
200 ESEA Title VII - Indian Education	6.	(68,797)	206,843	(6,489)	157,754	141,849	(10,292)	6.	0	6,489	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	7.	0	0	7.
220 IDEA Part B	8.	(140,700)	5,786,950	(285,681)	6,779,343	6,048,440	(687,871)	8.	0	285,681	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	9.	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	10.	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0	11.	0	0	11.
260-270 Vocational Education - Basic Grants	12.	0	0	0	0	0	0	12.	0	0	12.
280 ESEA Title X - Homeless Education	13.	(1,073)	113,516	(6,012)	75,000	127,105	(20,674)	13.	0	6,012	13.
290 Medicaid Reimbursement	14.	4,946,184	2,748,222	0	4,188,378	165,500	7,528,906	14.	0	0	14.
374 E-Rate	15.	1,543,086	355,127	0	1,890,297	15,000	1,883,213	15.	0	0	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.	0	0	0	0	0	0	16.	0	0	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.	(4,229,667)	21,605,482	(167,850)	66,733,818	22,300,184	(5,092,219)	17.	0	167,850	17.
Total Federal Project Funds (lines 1-17)	18.	854,676	46,005,943	(1,073,423)	95,526,577	43,435,760	2,351,436	18.			
Total COVID-19 Federal Relief Funds included in lines above	19.	(4,125,421)	13,000,572	(167,749)		15,084,275	(6,376,873)	19.	0	167,749	19.
STATE PROJECTS									OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)	
400 Vocational Education	20.	0	0	0	0	0	0	20.	0	0	20.
410 Early Childhood Block Grant	21.	0	0	0	0	0	0	21.	0	0	21.
420 Ext. School Yr. - Pupils with Disabilities	22.	0	0	0	0	0	0	22.	0	0	22.
425 Adult Basic Education	23.	0	0	0	0	0	0	23.	0	0	23.
430 Chemical Abuse Prevention Programs	24.	0	0	0	0	0	0	24.	0	0	24.
435 Academic Contests	25.	0	0	0	0	0	0	25.	0	0	25.
450 Gifted Education	26.	0	0	0	0	0	0	26.	0	0	26.
456 College Credit Exam Incentives	27.	0	0	0	0	0	0	27.	0	0	27.
457 Results-based Funding	28.	4,665,716	1,629,488	0	1,688,666	1,532,213	4,762,991	28.	0	0	28.
460 Environmental Special Plate	29.	0	0	0	0	0	0	29.	0	0	29.
465-499 Other State Projects	30.	2,040,041	3,139,611	0	5,464,508	1,993,958	3,185,694	30.	0	0	30.
Total State Project Funds (lines 20-30)	31.	6,705,757	4,769,099	0	7,153,174	3,526,171	7,948,685	31.			
Total Federal and State Projects (lines 18 and 31)	32.	7,560,433	50,775,042	(1,073,423)	102,679,751	46,961,931	10,300,121	32.			

(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).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTDS NUMBER** 070406000

OTHER FUNDS		BEGINNING FUND BALANCE ACTUAL	REVENUES ACTUAL	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS ACTUAL	EXPENDITURES BUDGET	EXPENDITURES ACTUAL	ENDING FUND BALANCE ACTUAL		OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900		REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
020 Instructional Improvement	1.	859,100	764,173		1,418,846	404,864	1,218,409	1.			1.	0	764,173
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.	0	0	2.	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0	3.	0	0	3.	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.	0	0	4.	0	0
500 School Plant	5.	256,659	85,345	0	500,000	162,403	179,601	5.	0	0	5.	0	85,345
515 Civic Center	6.	97,851	20,510	0	150,000	57,969	60,392	6.	0	0	6.	0	20,510
520 Community School	7.	675,080	3,350,418	0	3,645,328	1,914,593	2,110,905	7.	0	0	7.	0	3,350,418
525 Auxiliary Operations	8.	898,505	413,595	0	1,450,000	315,270	996,830	8.	0	0	8.	0	413,595
526 Extracurricular Activities Fees Tax Credit	9.	1,102,311	220,121	0	1,250,000	162,621	1,159,811	9.	0	0	9.	0	220,121
530 Gifts and Donations	10.	859,756	250,526	0	1,200,000	191,120	919,162	10.	0	0	10.	0	250,526
535 Career & Technical Education Projects	11.	0	0	0	0	0	0	11.	0	0	11.	0	0
540 Fingerprint	12.	0	0	0	0	0	0	12.	0	0	12.	0	0
545 School Opening	13.	0	0	0	0	0	0	13.	0	0	13.	0	0
550 Insurance Proceeds	14.	23,970	104	0	36,600	0	24,074	14.	0	0	14.	0	104
555 Textbooks	15.	40,800	4,685	0	53,000	3,750	41,735	15.	0	0	15.	0	4,685
565 Litigation Recovery	16.	12,774	55	0	12,800	0	12,829	16.	0	0	16.	0	55
570 Indirect Costs	17.	9,514	2,683	2,573,423	5,713,724	332,176	2,253,444	17.	2,573,423	0	17.	0	2,683
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.	0	0	18.	0	0
580 Teacherage	19.	0	0	0	0	0	0	19.	0	0	19.	0	0
585 Insurance Refund	20.	0	0	0	0	0	0	20.	0	0	20.	0	0
590 Grants and Gifts to Teachers	21.	9,899	20,235	0	32,300	22,936	7,198	21.	0	0	21.	0	20,235
595 Advertisement	22.	14,188	61	0	22,275	0	14,249	22.	0	0	22.	0	61
596 Career Technical Education	23.	0	0	0	0	0	0	23.	0	0	23.	0	0
597 Arizona Industry Credentials Incentive	24.	0	0	0	0	0	0	24.	0	0	24.	0	0
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0	25.	0	0	25.	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0	26.	0	0	26.	0	0
660 Condemnation	27.	0	0	0	0	0	0	27.	0	0	27.	0	0
665 Energy and Water Savings	28.	220,143	953	0	1,226,000	0	221,096	28.	0	0	28.	0	953
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0	29.	0	0	29.	0	0
691 Building Renewal Grant	30.	(136,757)	2,111,800	0	1,697,021	2,483,716	(508,673)	30.	0	0	30.	0	2,111,800
695 New School Facilities	31.	0	0		0	0	0	31.			31.	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0	32.	0	0	32.	0	0
850 Student Activities	33.	168,167	40,784		262,000	51,405	157,546	33.			33.	0	40,784
OTHER FUNDS 902	34.	415,987	35,539	0	418,188	50,122	401,404	34.	0	0	34.	35,539	0
INTERNAL SERVICE FUNDS 950-989													
951-953 Self Insuran 950	1.	8,245,779	23,237,803	0	32,500,000	24,337,194	7,146,388	1.	0	0	1.		
955 Intergovernmental Agreements	2.	0	0	0	0	0	0	2.	0	0	2.		
9__ OPEB 320	3.	0	0	0	0	0	0	3.	0	0	3.		
954 PRINTING SER 330	4.	155,144	262,130	0	880,000	381,039	36,235	4.	0	0	4.		

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0	0	1.
Class Size Reduction	0	0	2.
Dropout Prevention Programs	863,372	0	3.
Instructional Improvement Programs	555,474	404,864	4.
Total Expenditures (lines 1-4)	1,418,846	404,864	5.
Total Expenditures from accounting data		404,864	6.

Check this box if your district did not have expenditures in the Instructional Improvement Fund ☐

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL	
Expenditures			
Teacher instructional costs and professional development		0	1.
Student certification, credentialing, or licensure costs		0	2.
Developmental costs		0	3.
Instructional hardware, software, or supplies		0	4.
Career exploration		0	5.
Total Expenditures (lines 1-5)	0	0	6.
Total Expenditures from accounting data		0	7.

(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, 2021	$102,131,417	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(9,870,000)	3.
4. Bonds Outstanding, June 30, 2022	$92,261,417	4.
5. Short-term Debt Outstanding, July 1, 2021	$0	5.
6. Short-term Debt Outstanding, June 30, 2022	$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates

a. Primary	$1,492,785,912	Tax Rate	2.4556
b. Secondary	$1,492,785,912	Tax Rate	2.1075

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 2022)

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)*	$116,623,734
2. Classroom Supplies *(Function 1000, Object Code 6600)*	$9,458,728
3. Administration *(Functions 2300, 2400, 2500, & 2900)*	$16,514,794
4. Support Services—Students *(Function 2100)*	$19,346,874
5. All Other Support Services & Operations *(Functions 2200, 2600, 2700, 3100, & 3400)*	$54,324,040
6. Total Current Expenditures	$216,268,170
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	$39,390,004
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	$176,878,166

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)

$107,582

G. Cash and Investments held at June 30, 2022

1. Sinking funds	$1,054,589
2. Bond funds	$17,845,875
3. Other funds, except for any employee retirement funds	$86,394,137

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2022	$51,913
2. Average salary of all teachers employed in FY 2021	$52,161
3. Increase in average teacher salary from prior year	($248)
4. Percentage increase	-0.5%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	$42,771
6. Total percentage increase in average teacher salary since FY 2018	21.4%

I. Other long-term debt

1. Principal (object 6832)	$0
2. Interest (object 6842)	$0
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	NO

☐ Check this box if your district has no teachers (transporting distric and some CTEDs).

DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTDS NUMBER** 070406000

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	40	45	81	55	73	48	59	60	65	0	0	0	0	526	1.
2. Verbal Reasoning	14	27	43	27	34	53	37	44	52	0	0	0	0	331	2.
3. Nonverbal Reasoning	42	40	81	87	88	128	137	140	145	0	0	0	0	888	3.
4. Total Duplicated Enrollment (lines 1-3)	96	112	205	169	195	229	233	244	262	0	0	0	0	1,745	4.

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	38,507,632	32,573,837	1.
2. Gifted Education	2,285,974	1,985,773	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	40,793,606	34,559,610	9.
10. IEP required pupil transportation costs coded within Program 400	0	2,920,223	10.

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

Actual Expenditures for all Gifted Programs:

K-8	$	1,997,335
9-12	$	0
Total	$	1,997,335

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	**6350**	51,600	46,215	1.
2. Federal Audit Expenditures - All Funds	*6330*	0	0	2.

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

Actual Expenditures made in FY 2021 $ 0

F. TUITION

	Tuition Expenditures				
	Operations	Capital	Debt	Total	
Type 03 Districts Only					
1. Tuition to Other Arizona Districts	0	0	0		
for **high school students only** (objects 6561 & 6565)	0	0	0	0	1.
2. Tuition to Other Arizona Districts	0	0			
for all other students (objects 6561)	0	0		0	2.
3. Tuition to Out-of-State Districts	0	0	0		
for **high school students only** (objects 6562 & 6565)	0	0	0	0	3.
4. Tuition to Out-of-State Districts	0	0			
for all other students (objects 6562)	0	0		0	4.
Non-Type 03 Districts					
5. Tuition to Other Arizona Districts (object 6561)	0	0		0	5.
6. Tuition to Out-of-State Districts (object 6562)	0	0		0	6.
All Districts					
7. Tuition to Private Schools (object 6563)	5,733,269	0		5,733,269	7.
8. Tuition to Ed Services\Coops\IGAs (object 6564)	0	0		0	8.
9. Tuition Other (object 6569) (1)	0	0		0	9.
10. Total (lines 1-9)	5,733,269	0	0	5,733,269	10.

(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.

DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTDS NUMBER** 070406000

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

Funds 001-799 (excluding 575)		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)		
1000 Instruction	1.	81,608,874	26,284,120	8,676,916	9,458,729	4,214,159	6,041				55,583	0	130,304,422	1.
2000 Support Services														
2100 Students	2.	13,104,374	4,169,704	1,802,000	265,073	121,380	5,722				0	1,141	19,469,394	2.
2200 Instructional Staff	3.	7,520,380	2,267,705	1,192,494	230,863	91,770	19,774				0	0	11,322,986	3.
2300 General Administration	4.	1,036,589	396,193	94,463	4,993	0	19,592	0			0	0	1,551,830	4.
2400 School Administration	5.	6,871,141	2,171,174	121,549	19,868	46,095	2,352				0	0	9,232,179	5.
2500, 2900 Central Services, Other	6.	3,540,331	1,300,824	754,917	71,564	2,118,706	112,158			0	0	4,939	7,903,439	6.
2600 Operation and Maintenance of Plant	7.	7,054,496	2,566,445	6,132,232	5,462,890	334,932	12,720				0	212	21,563,927	7.
2700 Student Transportation	8.	4,277,430	1,614,971	657,656	1,020,902	257,375	2,367				13,621		7,844,322	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	4,424,989	1,775,504	132,325	9,730,731	47,390	36,139				0	0	16,147,078	9.
3200 Enterprise Operations	10.	0	0	0	1,137	0	0				0	0	1,137	10.
3300 Community Services Operations	11.											4,060,653	4,060,653	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0				0	0	0	12.
Total (lines 1-12)	13.	129,438,604	42,546,640	19,564,552	26,266,750	7,231,807	216,865	0		0	69,204	4,066,945	229,401,367	13.
From Federal Funds	14.	21,886,258	7,671,255	7,500,921	18,353,535	2,100,798	66,861	0		0	10,864	1,811,304	59,401,796	14.
From State and Local Sources	15.	107,552,346	34,875,385	12,063,631	7,913,215	5,131,009	150,004	0		0	58,340	2,255,641	169,999,571	15.
4000 Facilities Acquisition and Construction	16.	0	0	11,976,161	142,230	1,525,530	0				0	0	13,643,921	16.
5000 Debt Service	17.								10,239,190	4,175,076		0	14,414,266	17.

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)	56,106,885	1,116,185	347,536	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	13,411,310	26,094	458,846	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	2,282,966	456	500	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	182,956	0	30,538	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	7,800,361	6.
7. Number of FTE-Certified Teachers	1,207	7.
8. Number of FTE-Contract Teachers	1,228	8.

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

1. 6410-6411 Utility Services	1,750,723	1.
2. 6620-6629 Energy	4,090,584	2.

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

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

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	640,873	1.
2. ESEA Title IV - 21st Century Community Learning Centers	2,732,132	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	274,291	3,792,655	4,066,946	3.
4. Total (lines 1-3)	274,291	3,792,655	4,066,946	4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	1,525,530	3.
4. Total (lines 1-3)	1,525,530	4.
5. 6450 Construction	11,684,395	5.

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

1. 6340 Technical Services	860,231	1.
2. 6432 Technology-Related Repairs and Maintenance	35,424	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	426,190	4.
5. 6650 Supplies–Technology-Related	507,070	5.
6. 6737-38 Technology-Related Hardware & Software (less than $5,000)	5,178,363	6.
7. Subtotal (Lines 1-6)	7,007,278	7.
8. 6739 Technology-Related Hardware & Software ($5,000 or more)	1,187,009	8.

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	4,048,335	1.
2. 2220 Library/Media Services	1,211,952	2.

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 2022 was approved by the Governing Board on October 13, 2022, and that the complete Annual Financial Report may be reviewed by contacting Daniel O'Brien at the District Office, telephone 602-347-2615, during normal business hours.

Avg. Daily Membership	2021	2022
Attending		

2022 Tax Rates:	Primary	Secondary
	2.4556	2.1075

Rev. 8/20 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				109,626,787	97,378,440	
Special Education				45,055,495	34,559,610	
Pupil Transportation				7,629,341	7,052,374	
Desegregation				5,000,000	4,999,932	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				1,421,212	1,267,239	
Maintenance and Operation Total	23,490,220	148,399,159	0	168,732,835	145,257,595	26,631,784
Classroom Site Funds	380,400	16,432,962		16,732,738	12,549,720	4,263,642
Instructional Improvement	859,100	764,173		1,418,846	404,864	1,218,409
Unrestricted Capital Outlay	13,314,482	7,855,207	0	21,252,701	5,536,081	15,633,608
Adjacent Ways	971,200	945,795	0	1,914,119	968,449	948,546
Bond Building	27,970,391	1	0	18,811,685	10,516,518	17,453,874
Other Capital Funds	220,143	953	0	1,226,000	0	221,096
New School Facilities	0	0		0	0	0
Federal Projects	854,676	46,005,943	(1,073,423)	95,526,577	43,435,760	2,351,436
State Projects	6,705,757	4,769,099	0	7,153,174	3,526,171	7,948,685
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	256,659	85,345	0	500,000	162,403	179,601
Food Service	14,467,319	21,938,651	(1,500,000)	0	15,582,062	19,323,908
Civic Center	97,851	20,510	0	150,000	57,969	60,392
Community School	675,080	3,350,418	0	3,645,328	1,914,593	2,110,905
Auxiliary Operations	898,505	413,595	0	1,450,000	315,270	996,830
Extracurricular Activities Fees	1,102,311	220,121	0	1,250,000	162,621	1,159,811
Gifts and Donations	859,756	250,526	0	1,200,000	191,120	919,162
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	23,970	104	0	36,600	0	24,074
Textbooks	40,800	4,685	0	53,000	3,750	41,735
Litigation Recovery	12,774	55	0	12,800	0	12,829
Indirect Costs	9,514	2,683	2,573,423	5,713,724	332,176	2,253,444
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	9,899	20,235	0	32,300	22,936	7,198
Advertisement	14,188	61	0	22,275	0	14,249
Career Technical Education	0	0	0	0	0	0
Arizona Industry Credentials Incentive	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,818,071	13,268,082	0	15,300,000	14,031,564	1,054,589
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(136,757)	2,111,800	0	1,697,021	2,483,716	(508,673)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	168,167	40,784		262,000	51,405	157,546
Self-Insurance	8,245,779	23,237,803	0	32,500,000	24,337,194	7,146,388
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	415,987	35,539	0	418,188	50,122	401,404

DISTRICT NAME Washington Elementary School District **COUNTY** Maricopa **CTDS NUMBER** 070406000

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes		Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures Budget	Total Expenditures Actual	
English Language Learner Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.	0									1.
Investment Income and Other Revenues	2.	0									2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.		0	0	0	0	0	0	0	0	4.
2000 Support Services											
2100 Students	5.		0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.		0	0	0	0	0	0	0	0	6.
2300 General Administration	7.		0	0	0	0	0	0	0	0	7.
2400 School Administration	8.		0	0	0	0	0	0	0	0	8.
2500 Central Services	9.		0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.		0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.		0	0	0	0	0	0	0	0	11.
2900 Other	12.		0	0	0	0	0	0	0	0	12.
Total (*must agree with the AFR page 6, line 3)*	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.	0									14
Investment Income and Other Revenues	15.	0									15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.		0	0	0	0	0	0	0	0	17.
2000 Support Services											
2100 Students	18.		0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.		0	0	0	0	0	0	0	0	19.
2300 General Administration	20.		0	0	0	0	0	0	0	0	20.
2400 School Administration	21.		0	0	0	0	0	0	0	0	21.
2500 Central Services	22.		0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.		0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.		0	0	0	0	0	0	0	0	24.
2900 Other	25.		0	0	0	0	0	0	0	0	25.
Total (*must agree with the AFR page 6, line 4)*	26.	0	0	0	0	0	0	0	0	0	26.