



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 2023

SIGNATURE/DATE

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SIGNATURE/DATE

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The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/13/2023 contain(s) the data for the AFR described above.

Date

Superintendent Signature

Paul Stanton Superintendent (Typed Name)

Daniel O'Brien District Contact Employee

Business Manager Signature

Daniel O'Brien Business Manager (Typed Name)

602-347-2615 Telephone Number

daniel.obrien@wesdschools.org Email

TOTAL EXPENDITURES BY FUND

Table with 3 rows: 1. Maintenance & Operation (from page 2, line 32) \$ 153,965,468; 2. Classroom Site Funds (from page 3, line 13) \$ 10,892,344; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 6,526,612

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUES**

**1000 Local**

1110 Property Taxes	
1140 Penalties and Interest on Taxes	
1280 Revenue in Lieu of Taxes	
1311 Tuition from Individuals Excluding Summer School	
1312 Tuition from Individuals for Summer School	
1320 Tuition from Other Arizona Districts	
1330 Tuition from Out-of-State Districts	
1340 Tuition from Other Private Sources (Other than Individuals)	
1350 Tuition from Other Government Sources Within Arizona	
1360 Tuition from Other Government Sources Outside Arizona	
1410 Transportation Fees from Individuals	
1420 Transportation Fees from Other Arizona Districts	
1430 Transportation Fees from Out-of-State Districts	
1440 Transportation Fees from Other Private Sources (Other than Individuals)	
1450 Transportation Fees from Other Government Sources Within Arizona	
1460 Transportation Fees from Other Government Sources Outside Arizona	
1500 Investment Income	
Other (Specify) (2)	<u>1990</u>
<b>Subtotal (lines 2-19)</b>	

**2000 County**

2110 County School Fund	
2120 County Equalization Assistance	
2210 Special County School Reserve Fund	
Other (Specify)	
<b>Subtotal (lines 21-24)</b>	

**3000 State**

3100 Unrestricted	
3110 State Equalization Assistance	
3120 Additional State Aid	
Other (Specify)	
<b>Subtotal (lines 26-29)</b>	

**4000 Federal**

4100 Unrestricted Revenue Received Directly from the Federal Government	
4200 Unrestricted Revenue Received from the Federal Government through the State	
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	
4800 Revenue in Lieu of Taxes	
4900 Revenue for/on Behalf of the District	
Other (Specify)	
<b>Subtotal (lines 31-36)</b>	

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

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

**TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)**

**Total Expenditures**

6900 Other Financing Uses and Other Items Including Transfers-Out	
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**TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)**

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	26,625,894	15,633,607	948,545	17,453,875	1,054,589
2.	48,569,755	105	507,075		13,902,431
3.	0				
4.	317,656	0	0		81,262
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	555,007	181,947	12,609	0	382,793
19.	71,317	0	1	0	851
20.	49,513,735	182,052	519,685	0	14,367,337
21.	0	0			
22.	115,716	10,092			
23.	0	0			
24.	0	0			
25.	115,716	10,092			
26.	1,214,495	0			
27.	103,471,814	9,564,589			
28.	4,258,143	0			
29.	0	0			0
30.	108,944,452	9,564,589			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	158,573,903	9,756,733	519,685	0	14,367,337
39.				30,063,471	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	185,199,797	25,390,340	1,468,230	47,517,346	15,421,926
43.	153,965,468	6,526,612	154,248	11,287,730	13,848,050
44.	0	0	0	0	0
45.	153,965,468	6,526,612	154,248	11,287,730	13,848,050
46.	31,234,329	18,863,728	1,313,982	36,229,616	1,573,876

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of 0 at 7/1/22.

(2) The Government Property Lease Excise Tax revenue included on line 19 is 802

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 0 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount 13,848,050

**MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6,600	Other 6,800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	40,883,357	13,130,604	465,505	731,754	0	65,357,982	55,211,220	55,775,045	-1.0%
2000 Support Services										
2100 Students	2.	3,075,735	1,072,200	7,570	28,346	1,119	4,755,086	4,184,970	3,597,180	16.3%
2200 Instructional Staff	3.	2,640,563	853,667	77,802	18,068	12,714	4,157,013	3,602,814	3,349,643	7.6%
2300 General Administration	4.	1,035,268	396,099	870,792	4,415	23,314	2,070,600	2,329,888	1,534,233	51.9%
2400 School Administration	5.	7,143,508	2,238,728	110,230	13,161	25,516	9,962,272	9,531,143	8,818,777	8.1%
2500 Central Services	6.	3,285,848	1,304,267	585,575	61,544	184,382	5,857,561	5,421,616	4,919,590	10.2%
2600 Operation & Maintenance of Plant	7.	7,538,710	2,680,412	5,730,809	5,390,256	22,179	22,362,459	21,362,366	18,670,017	14.4%
2900 Other	8.	3,278	675	0	0	0	93,975	3,953	353	1019.8%
3000 Operation of Noninstructional Services	9.	556,082	165,353	7,867	0	0	742,359	729,302	453,871	60.7%
610 School-Sponsored Cocurricular Activities	10.	31,950	6,513	0	0	0	62,342	38,463	14,866	158.7%
620 School-Sponsored Athletics	11.	209,386	40,073	2,497	1,676	0	305,346	253,632	241,237	5.1%
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	117,744	0	3,628	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	66,403,685	21,888,591	7,858,647	6,249,220	269,224	115,844,739	102,669,367	97,378,440	5.4%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	13,583,358	4,656,142	5,666,808	41,564	235	31,455,231	23,948,107	22,140,440	8.2%
2000 Support Services										
2100 Students	16.	6,913,116	2,076,744	2,893,405	43,435	1,036	15,038,373	11,927,736	11,202,422	6.5%
2200 Instructional Staff	17.	864,679	251,695	50,542	11,949	1,065	1,397,316	1,179,930	1,124,214	5.0%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	74,438	20,754	0	0	0	99,817	95,192	90,054	5.7%
2500 Central Services	20.	735	151	946	0	0	300	1,832	194	844.3%
2600 Operation & Maintenance of Plant	21.	0	0	0	50	0	0	50	2,286	-97.8%
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.	21,436,326	7,005,486	8,611,701	96,998	2,336	47,991,037	37,152,847	34,559,610	7.5%
<b>400 Pupil Transportation</b>	25.	4,200,543	1,584,267	1,062,653	987,541	8,938	10,992,105	7,843,942	7,052,374	11.2%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,768,947	1,201,178	19,703	9,493	0	0	4,999,321	4,999,932	0.0%
<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.	941,957	299,917	58,117	0	0	1,347,784	1,299,991	1,267,239	2.6%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	96,751,458	31,979,439	17,610,821	7,343,252	280,498	176,175,665	153,965,468	145,257,595	6.0%

**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		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	15,283,096											
Interest Income and Other Revenues	2.	118,296											
Total Revenues (lines 1 and 2)	3.	15,401,392											
Expenditures													
1000 Instruction	4.		8,177,696	2,254,443	0	0	0	0	18,980,722	10,432,139	11,746,823	-11.2%	
2100 Support Services - Students	5.		75,289	20,930	0	0	0	0	422,161	96,219	441,320	-78.2%	
2200 Support Services - Instructional Staff	6.		287,975	76,011	0	0	0	0	193,763	363,986	361,577	0.7%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0	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	0	0.0%	
5000 Debt Service	11.							0	0	0	0	0.0%	
Total Expenditures (lines 4-11)	12.		8,540,960	2,351,384	0	0	0	0	19,596,646	10,892,344	12,549,720	-13.2%	
Total Classroom Site Fund	13.	4,263,642	15,401,392	8,540,960	2,351,384	0	0	0	19,596,646	10,892,344	12,549,720	-13.2%	8,772,690

**UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Short-term Noninstructional Software Subscription 6655	Property 6700	Redemption of Principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 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.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	0	2,653,048	-100.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>												
1000 Instruction	2.	0	296,231		571,006			(1)	18,693,079	867,236	842,148	3.0%
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	99,537	0	460,631			0	597,590	560,168	184,807	203.1%
2300, 2400, 2500, 2900 Administration	4.	0		84,491	2,273,912		0	0	2,492,780	2,358,403	1,669,893	41.2%
2600 Operation & Maintenance of Plant	5.	0		1,484	929,725			0	1,284,358	931,209	283,273	228.7%
2700 Student Transportation	6.	0		652	28,407			0	86,181	29,059	12,752	127.9%
3000 Operation of Noninstructional Services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0	0			1,780,537	2,054,300	1,780,537	2,160,506	-17.6%
5000 Debt Service	9.					0	0		0	0	382,702	-100.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	0	395,768	86,627	4,263,681	0	0	1,780,536	25,208,288	6,526,612	5,536,081	17.9%

(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  Actual \$0.00

**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.	25,208,288	6,526,611	21,024,895	11,287,730	0	0	1,455,620	154,248
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.	2,272,814	1,780,537	0	5,989,053	0	0	1,455,620	154,248
6655 Short-term Noninstructional Software Subscription	5.		86,626		17,159		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	7.	19,577,178	0	12,574,665	0	0	0	0	0
673X Furniture and Equipment	8.	391,889	1,346,804	0	252,989	0	0	0	0
673X Vehicles	9.	500,000	241,311	5,890,000	1,405,350	0	0	0	0
673X Technology-Related Hardware and Software	10.	2,466,407	2,675,566	2,560,230	2,872,086	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	12.	0	0	0	0	0	0	0	0
<b>Total (lines 2-12)</b>	13.	25,208,288	6,130,844	21,024,895	10,536,637	0	0	1,455,620	154,248
<b>Total amounts reported on lines 2 through 12 above for:</b>									
Renovation	14.	2,272,814	1,780,537	1,850,251	5,989,053			1,455,620	154,248
New Construction	15.	0	0	0	0	0	0	0	0
Other	16.	22,935,474	4,350,307	19,174,644	4,547,584	0	0	0	0
<b>Total (lines 14-16)</b>	17.	25,208,288	6,130,844	21,024,895	10,536,637	0	0	1,455,620	154,248

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

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

CAPITAL ASSETS AS OF JUNE 30, 2023	
Land and Improvements	49,984,559
Buildings and Improvements	388,902,745
Furniture, Equipment, Vehicles, and Technology	44,388,759
Construction in Progress	7,375,631
<b>Total</b>	<b>490,651,694</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
- 349 National Forest Fees
- 353 Taylor Grazing Fees
- 374 E-Rate
- 378 Impact Aid
- 300-399 Other Federal Projects
- 699 Federal Impact Aid (Construction)
- Total Federal Project Funds (lines 1-20)**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	GENERAL FUND
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	(976,092)	9,674,421	(431,067)	10,949,446	8,516,312	(249,050)	
2.	(38,099)	956,860	(47,524)	1,265,418	933,665	(62,428)	
3.	(228,576)	2,568,595	(142,170)	3,483,344	2,793,133	(595,284)	
4.	0	0	0	880,350	0	0	
5.	(6,861)	384,654	(18,128)	526,019	360,761	(1,096)	
6.	(10,293)	144,019	(7,050)	146,157	138,497	(11,821)	
7.	0	0	0	0	0	0	
8.	(687,871)	7,459,558	(335,202)	7,480,246	6,616,575	(180,090)	
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.	(20,674)	81,372	(3,924)	81,010	77,086	(20,312)	
14.	7,528,907	2,215,920	0	4,358,956	139,708	9,605,119	No
15.	\$0.00	0	0	0	0	0	No
16.	\$0.00	0	0	0	0	0	No
17.	\$1,883,212.61	32,240	0	0	170,081	1,745,372	
18.	\$0.00	0	0	0	0	0	Yes
19.	(\$5,092,218.68)	26,224,122	(192,241)	38,191,856	34,834,512	(13,894,850)	No
20.	\$0.00	0	0	0	0	0	
21.	2,351,435	49,741,761	(1,177,306)	67,362,802	54,580,330	(3,664,440)	

**Total COVID-19 Federal Relief Funds included in lines above**

22.	(6,376,873)	21,549,916	(188,220)		25,966,376	(10,981,553)	
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**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 23-33)**

23.	0	0	0	0	0	0	
24.	0	0	0	0	0	0	
25.	0	0	0	0	0	0	
26.	0	0	0	0	0	0	
27.	0	0	0	0	0	0	
28.	0	0	0	0	0	0	
29.	0	0	0	0	0	0	
30.	0	0	0	0	0	0	
31.	4,762,991	3,203,718	0	2,656,671	1,403,879	6,562,830	
32.	0	0	0	0	0	0	
33.	3,185,695	2,991,479	0	6,480,576	3,194,102	2,983,072	No
34.	7,948,686	6,195,197	0	9,137,247	4,597,981	9,545,902	

**Total Federal and State Projects (lines 21 and 34)**

35.	10,300,121	55,936,958	(1,177,306)	76,500,049	59,178,311	5,881,462	
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	431,067
2.	0	47,524
3.	0	142,170
4.	0	0
5.	0	18,128
6.	0	7,050
7.	0	0
8.	0	335,202
9.	0	0
10.	0	0
11.	0	0
12.	0	0
13.	0	3,924
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	192,241
20.	0	0
22.	0	188,220

	SOURCES (2)	USES (2)
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0
33.	0	0

(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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2022	92,261,417	1.
2. Bonds issued during FY 2023	30,062,471	2.
3. Bonds retired during FY 2023	(9,055,000)	3.
4. Bonds Outstanding, June 30, 2023	113,268,888	4.
5. Short-term Debt Outstanding, July 1, 2022	0	5.
6. Short-term Debt Outstanding, June 30, 2023	0	6.

B. District Assessed Valuation and Other District Information

1. FY 2023 Assessed Valuations and Tax Rates			
a. Primary	1,545,561,514	Tax Rate	2.2438
b. Secondary	1,545,561,514	Tax Rate	2.2092
2. Number of Schools			33
3. Actual Days in Session			180
4. Area of School District (Square Miles)			44

(Report this WHETHER OR NOT district changed boundaries in FY 2023)

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)	\$117,650,120.56
2. Classroom Supplies (Function 1000, Object Code 6600)	\$8,449,051.12
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$19,370,898.79
4. Support Services—Students (Function 2100)	\$20,542,273.30
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$62,398,029.35
6. Total Current Expenditures	228,410,373
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$55,873,348.00
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	172,537,025

E. Other long-term debt

1. Other Principal (object 6832)	\$0.00
2. Other Interest (object 6842)	\$0.00
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	\$0.00
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	\$0.00
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (Yes or No)	No

F. 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

G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

67,554

H. Cash and Investments held at June 30, 2023

1. Sinking funds	1,573,876
2. Bond funds	36,053,946
3. Other funds, except for any employee retirement funds	102,579,174

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

1. Average salary of all teachers employed in FY 2023	53,030
2. Average salary of all teachers employed in FY 2022	51,913
3. Increase in average teacher salary from prior year	1,117
4. Percentage increase	2.2%

Comments on Average Salary Calculation (Optional):

[Empty box for comments]

Check this box if your di

J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575)

	Salaries	FTE
1. Substitute Teachers (Functions 1000 & 2213)	\$0.00	
2. Classroom Teacher Base Salaries (Functions 1000 & 3300)	\$57,732,172.20	1,136.2
a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. §15-941(E)	23,488,251	500.2
b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)	34,243,921	636.0
3. Classroom Teacher Performance Pay (Functions 1000 & 3300)	3,047,247	
4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)	30,375	
5. Classroom Teacher Payments Related to Additional Duties (All Functions)	640,664	
6. Other Certified Staff (All Functions)	441,809	

7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)	no
b. Making payments in addition to their base salary? (Yes or No)	no

Total Certified Salary Payments from accounting data

85,956,399

Total certified salaries do not agree with your accounting records. Please verify the amounts.

(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.



**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	32	70	71	80	67	75	52	53	59	0	0	0	0	559
2. Verbal Reasoning	20	33	33	47	41	43	51	35	42	0	0	0	0	345
3. Nonverbal Reasoning	34	63	73	96	96	103	116	127	132	0	0	0	0	840
4. Total Duplicated Enrollment (lines 1-3)	86	166	177	223	204	221	219	215	233	0	0	0	0	1,744

**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	46,598,434	35,305,210
2. Gifted Education	1,392,603	1,847,637
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	0	0
9. Total (lines 1-8)	47,991,037	37,152,847
10. IEP required pupil transportation costs coded within Program 400	3,015,480	\$3,052,257.97

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,847,637
9-12	\$ 0
Total	\$ 1,847,637

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	\$44,980.00
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2023 \$ 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			Total
	Operations	Capital	Debt	
1.	0	0	0	0
2.	0	0		0
3.	0	0	0	0
4.	0	0		0
5.	\$0.00	\$0.00		0
6.	\$0.00	\$0.00		0
7.	\$1,343,673.65	\$0.00		1,343,674
8.	\$0.00	\$0.00		0
9.	\$0.00	\$0.00		0
10.	1,343,674	0	0	1,343,674

(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 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, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and Charges for District Services 6885, 6890	All Object Codes (excluding 6900)	
1000 Instruction	80,198,894	25,147,921	11,959,843	8,449,051	6,212,391	5,634				337,828	49	132,311,611
2000 Support Services												
2100 Students	12,889,782	3,988,976	3,151,106	498,080	270,453	1,132				13,198	202	20,812,929
2200 Instructional Staff	8,515,369	2,482,535	1,463,137	306,354	456,573	12,044				18,084	65	13,254,161
2300 General Administration	1,076,794	403,650	870,792	6,002	0	22,284	25,000			1,746	0	2,406,268
2400 School Administration	7,584,150	2,341,692	110,230	13,715	141,079	3,418				25,905	0	10,220,189
2500, 2900 Central Services, Other	4,011,924	1,505,585	1,224,305	167,255	5,453,333	119,426		0		72,448	21,938	12,576,214
2600 Operation and Maintenance of Plant	8,067,019	2,794,134	7,220,860	5,851,271	1,037,976	21,180				999	97,625	25,091,064
2700 Student Transportation	4,445,990	1,636,413	1,334,095	988,193	1,433,758	2,587				104,480		9,945,516
3000 Operation of Noninstructional Services												
3100 Food Service Operations	5,016,410	1,960,629	236,347	11,355,920	96,720	27,674				0	0	18,693,700
3200 Enterprise Operations	0	0	0	1,672	0	0				0	0	1,672
3300 Community Services Operations											5,378,858	5,378,858
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	131,806,332	42,261,535	27,570,715	27,637,513	15,102,283	215,379	25,000	0	574,688	5,498,737		250,692,182
From Federal Funds	24,161,177	7,099,858	8,241,523	18,951,171	6,391,919	45,187	0	0	1,000	176,073		65,067,908
From State and Local Sources	107,645,155	35,161,677	19,329,192	8,686,342	8,710,364	170,192	25,000	0	573,688	5,322,664		185,624,274
4000 Facilities Acquisition and Construction	0	0	17,108,630	389,451	680,917	0				0	6,799	18,185,797
5000 Debt Service								10,180,000	3,668,050		0	13,848,050

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)	\$54,941,374.95	\$1,468,190.23	\$787,691.98	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	\$13,145,652.19	\$3,715.00	\$4,125,674.44	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	\$0.00	\$0.00	\$0.00	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	\$1,880,963.89	\$1,120.00	\$197,460.25	0
5. Occurricular Activities, Athletics, and Other (Program 600-630)	\$201,293.74	\$1,820.00	\$43,027.69	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	\$7,262,828.01	6.
7. Number of FTE-Certified Teachers	1,115	7.
8. Number of FTE-Contract Teachers	22	8.

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

1. 6410-6411 Utility Services	1,616,375	1.
2. 6620-6629 Energy	4,320,573	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	725,584	1.
2. ESEA Title IV - 21st Century Community Learning Centers	1,843,011	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 6.700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	145,562	5,359,973	5,505,535
4. Total (lines 1-3)	145,562	5,359,973	5,505,535

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	680,917	3.
4. Total (lines 1-3)	680,917	4.
5. 6450 Construction	16,868,790	5.

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

1. 6340 Technical Services	574,884	1.
2. 6432 Technology-Related Repairs and Maintenance	306,603	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	217,371	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	\$7,466,138.30	5.
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	726,302	6.
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	7,561,384	7.
8. Subtotal (Lines 1-7)	16,852,682	8.
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	4,349,271	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	\$0.00	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	11.

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

1. 2210 Improvement of Instruction	7,859,634	1.
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**Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds**

	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	Interest on Short Term Debt 6850	Miscellaneous 6890	Other 6800	All Object Codes (excluding 6900)		
<b>Current Expenditures from COVID-19 federal relief funds</b>													
1000 Instruction	1.	4,941,725	1,132,165	45,905	5,910,760	3,500,883	3,705			0	2,932	0	15,538,075
2100, 2200 Student Support Services	2.	1,429,868	327,859	890,000	0	0	0			0	0	0	2,647,727
2300, 2500, 2900 Other Support Services	3.	402,738	87,549	4,354	0	2,212,933	0	0	0	0	719	0	2,708,293
2400 School Administration	4.	291,806	59,642	0	0	0	0			0	0	0	351,448
2600 Operation and Maintenance of Plant	5.	447,807	89,436	385,010	419,565	5,613	0			0	0	0	1,347,431
2700 Student Transportation	6.	234,773	47,640	0	0	0	0			0	9,038	0	291,451
3100 Food Service Operations	7.	260,639	53,511	0	5,356	0	0			0	0	0	319,506
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community Services Operations	9.	0	0	0	0	0	0			0	0	156,085	156,085
3400 Bookstore Operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	1	0	2,606,358	0	0	0	0	0	0	1	0	2,606,360
Total (lines 1-12)	12.	8,009,357	1,797,802	3,931,627	6,335,681	5,719,429	3,705	0	0	0	12,690	156,085	25,966,376

Technology Related Expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical Services	0	0
2. 6432 Technology-Related Repairs and Maintenance	0	0
3. 6443 Rental of Computers and Related Equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies--Technology-Related	0	0
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,386,045	3,130,320
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,954,164	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	\$5,897,136.16	5,897,136
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	\$0.00	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0	0

Other Financing Uses for federal relief funds	
1. 6910 Indirect costs transfers-out	188,220

Capital Outlay Expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, Function 4000, Objects 6100-6700 and 6890	2,606,358
2. Programs 100-630, All functions, Object 67XX	5,719,429

	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
<b>COVID-19 federal relief funds</b>					
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	\$7,318,952.59	7,258,933	54,155	\$971.08	4,894
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	\$30,129,344.49	5,239,404	8,994,579	\$13,049,368.43	2,845,993
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	\$68,198,334.76	0	6,059,394	\$13,104,256.36	49,034,684
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	\$450,000.00	109,047	143,896	0	197,057
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	0	0	0	0	0
6. Other COVID-19 Federal Relief Funds	0	0	0	0	0
7. Total	106,096,632	12,607,384	15,252,024	26,154,596	52,082,628

Total FY 2023 expenditures + other financing uses **26,154,596**

CTDS NUMBER 070406000

I certify that the Annual Financial Report of Washington Elementary School District, Maricopa County, for fiscal year 2023 was approved by the Governing Board on October 12, 2023, 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	2022	2023
Attending	18,694,3418	18,026.8156

2023 Tax Rates:	Primary	Secondary
	2.2438	2.2092

Rev. 9/23 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	General Fund
Regular Education				115,844,739	102,669,367		
Special Education				47,991,037	37,152,847		
Pupil Transportation				10,992,105	7,843,942		
Desegregation				0	4,999,321		
Dropout Prevention Programs				0	0		
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0		
K-3 Reading Program				1,347,784	1,299,991		
Maintenance and Operation Total	26,625,894	158,573,903	0	176,175,665	153,965,468	31,234,329	Yes
Classroom Site Funds	4,263,642	15,401,392		19,596,646	10,892,344	8,772,690	
Instructional Improvement	1,218,410	724,768		1,437,105	495,101	1,448,077	
Unrestricted Capital Outlay	15,633,607	9,756,733	0	25,208,288	6,526,612	18,863,728	Yes
Adjacent Ways	948,545	519,685	0	1,455,620	154,248	1,313,982	
Bond Building	17,453,875	0	30,063,471	21,024,895	11,287,730	36,229,616	
Other Capital Funds	221,096	83,826	0	0	0	304,922	
New School Facilities	0	0	0	0	0	0	
Federal Projects	2,351,435	49,741,761	(1,177,306)	67,362,802	54,580,330	(3,664,440)	
State Projects	7,948,686	6,195,197	0	9,137,247	4,597,981	9,545,902	
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	179,601	169,242	0	303,756	46,833	302,010	No
Food Service	19,323,909	18,636,018	(1,908,624)	37,215,221	17,765,963	18,285,340	
Civic Center	60,392	46,111	0	150,000	53,336	53,167	
Community School	2,110,905	7,283,818	0	5,169,416	4,989,509	4,405,214	
Auxiliary Operations	996,830	612,146	0	1,490,031	529,691	1,079,285	Yes
Extracurricular Activities Fees	1,159,811	237,240	0	1,370,932	277,098	1,119,953	
Gifts and Donations	919,162	398,653	0	1,260,526	240,912	1,076,903	No
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	Yes
Insurance Proceeds	24,074	16,897	30,118	24,226	0	71,089	No
Textbooks	41,736	5,196	0	44,450	7,070	39,862	
Litigation Recovery	12,829	78,795	0	90,734	0	91,624	No
Indirect Costs	2,253,444	55,879	3,085,884	2,585,354	1,035,018	4,360,189	Yes
Unemployment Insurance	0	0	0	0	0	0	
Teacherage	0	0	0	0	0	0	No
Insurance Refund	0	0	0	0	0	0	
Grants and Gifts to Teachers	7,198	37,238	0	43,948	32,391	12,045	
Advertisement	14,250	231	0	23,000	0	14,481	No
Career Technical Education	0	0	0	0	0	0	
Arizona Industry Credentials Incentive	0	0	0	0	0	0	No
Impact Aid Revenue Bond Building	0	0	0	0	0	0	
Debt Service	1,054,589	14,367,337	0	13,677,913	13,848,050	1,573,876	
Emergency Deficiencies Correction	0	0	0	0	0	0	
Building Renewal Grant	(508,673)	1,604,251	0	1,496,748	1,400,334	(304,756)	
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0	
Student Activities	157,546	82,066	0	214,555	89,401	150,211	
Employee Insurance Program Withholdings	0	0	0	0	0	0	
State Income Tax Withholdings	0	0	0	0	0	0	
Other Funds	0	0	0	0	0	0	No
Permanent Fund	0	0	0	0	0	0	
Trust and Custodial Funds	0	0	0	0	0	0	
Enterprise Funds	401,405	47,720	0	449,124	57,100	392,025	
Self-Insurance	7,146,383	22,160,893	0	28,756,000	21,304,087	8,003,189	
Intergovernmental Agreements	0	0	0	0	0	0	
OPEB	0	0	0	0	0	0	
Other Internal Service Fund	36,235	285,704	0	930,000	400,931	(78,992)	

**Additional fund balance reserve information**  
(See Fund Balance Reserve tab for more detail)

- (1) The District does not have a process or policy to establish a targeted fund balance reserve for FY 2023.
- (2) The District's targeted fund balance reserve for FY 2023 was: 0
- (3) The District's actual fund balance reserve for FY 2023 was: 0

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

This tab presents information on the amount and planned use of the District's fund balance reserves to increase transparency and provide decision-makers, other stakeholders, and the public more complete financial information. It also presents information about policies or guidelines used to establish target fund balance reserve amounts.

Funds																		
General Fund*			Capital Projects Fund				Special Revenue Funds											
Maintenance and Operations Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Other funds reported in the General Fund	Unrestricted Capital Outlay Fund (if included in the General Fund)	Bond Building Funds	Adjacent Ways Funds	Other capital projects funds	Classroom Site Fund	Federal and State Grants	Other special revenue funds	Debt Service Funds	Permanent Fund	Enterprise funds	Internal Services Funds	Total all funds				
26,625,894	15,633,607	3,250,274	0	17,453,875	948,545	(83,902)	4,263,642	10,300,121	25,026,148	1,054,589	0	0	7,182,618	111,655,411				
<b>31,234,329</b>	<b>18,863,728</b>	<b>5,439,474</b>	<b>0</b>	<b>36,229,616</b>	<b>1,313,982</b>	<b>373,265</b>	<b>8,772,690</b>	<b>5,881,462</b>	<b>26,696,877</b>	<b>1,573,876</b>	<b>0</b>	<b>0</b>	<b>7,924,197</b>	<b>144,303,496</b>				
<b>FY 2023 ending fund balance details:</b>																		
3.a Fund deficit	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.b Fund balance exceeding budget capacity in budget-controlled fund	0	0	0	0	0	0	8,772,690	5,881,462	0	0	0	0	0	14,654,152				
3.c Planned to be spent in FY 2024 to support budgeted spending	7,000,000	4,000,000	400,000	0	0	0	0	0	26,696,877	0	0	0	7,924,197	46,021,074				
3.d Maintained for debt retirement after FY 2024	0	0	0	0	0	0	0	0	0	1,573,876	0	0	0	1,573,876				
3.e Maintained for capital projects after FY 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.f Maintained for retirement contributions after FY 2024	0	0	0	0	36,229,616	1,313,982	373,265	0	0	0	0	0	0	37,916,863				
3.g Maintained for self-insurance or OPEB after FY 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.h Maintained for future financial stability	24,234,329	14,863,728	5,039,474	0	0	0	0	0	0	0	0	0	0	44,137,531				
3.i	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.j other purposes (Specify)	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
3.k Total FY 2023 ending fund balance	<b>31,234,329</b>	<b>18,863,728</b>	<b>5,439,474</b>	<b>0</b>	<b>36,229,616</b>	<b>1,313,982</b>	<b>373,265</b>	<b>8,772,690</b>	<b>5,881,462</b>	<b>26,696,877</b>	<b>1,573,876</b>	<b>0</b>	<b>0</b>	<b>144,303,496</b>				

\*See the Summary tab, column K, to identify which funds are included in the General Fund for financial statement reporting purpose

**B. Fund balance policy**

1 Does the District have a process or policy it follows to establish a targeted (goal) fund balance reserve level that the District is working to maintain each year? (Yes or No in cell F28) If the District has an adopted Governing Board policy, enter the policy number in the box provided (cell G28).

District establishes a targeted fund balance reserve level?  Yes  No

Governing Board policy number (indicate "N/A" if no policy exists):

If question 1 was answered yes, answer questions 2 through 6 below. All Districts should respond to question 7.

2 Describe the guidance the District used in establishing its adopted reserve level policy and/or used in planning for its FY 2023 targeted fund balance reserve levels:

3 What funds are included in the District's targeted fund balance reserve?

4 What, if any, Section A, line 3 fund balance purposes are excluded from the District's targeted fund balance reserve?

5 If the targeted fund balance amount was determined by applying a percentage to a set factor, identify that percentage and factor:

Percentage	Factor	Additional Information
<input type="text"/>	of the District's	<input type="text"/>

6 Indicate the total targeted fund balance reserve and actual fund balance reserve amounts for the end of FY 2023.

Targeted fund balance reserve amount	Actual fund balance reserve amount
<input type="text"/>	<input type="text"/>

All Districts should respond to question 7.

The District plans to take the following actions related to its ending fund balance in FY 2024 and thereafter:

The fund balance will used first ahead of other revenues toward FY2024 expenditures.