

**Washington Elementary School District**  
**Strategic Action Plan**  
**2015–2018**  
**Fiscal Management and Accountability Plan**  
*Updated July 2015*

**Vision:** The Washington Elementary School District is committed to achieving excellence for every child, every day, every opportunity.

**Mission:** The mission of the Washington Elementary School District is student achievement, preparing all students to become responsible, successful contributors to our diverse society.

**Values That Are Relevant to This Plan:**

- We value open and honest communication.
- We value the health, safety and welfare of our students, parents, community and staff.
- We value providing equal educational opportunities for all students to achieve physically, intellectually, emotionally and socially.
- We value teaching and learning that integrate academics, fine arts, health, physical fitness and extracurricular activities in a technologically-enriched environment.
- We value teachers who teach by example, principals who lead by example and support staff who serve by example.
- We value dedicated educators who mentor others to develop successful professional learning communities.
- We value professional development that directly impacts student achievement.
- We value schools that are student-friendly, parent-friendly and community-friendly.
- We value building relationships between each school and the community it serves.
- We value the commitment and contributions of all members of our diverse school community – students, parents, community and staff.
- We value our community, which entrusts us to responsibly manage the fiscal resources of the District.

**Washington Elementary School District Strategic Action Plan 2015–2018  
Fiscal Management and Accountability Plan**

<b>Outcome</b>	<b>Strategy/Activity</b>	<b>Party(ies) Responsible</b>	<b>Accountability Measures</b>	<b>Timeline (start/end date)</b>
<b>1.0 Fiscal Management</b>				
1.1 WESD is a responsible steward of taxpayers' dollars.	<ul style="list-style-type: none"> <li>• Maintain fiscal policies and procedures that account for each dollar spent.</li> <li>• Invest in state-of-the-art software and technology that generate accurate and up-to-date information.</li> <li>• Maximize federal, state and local budget capacity while providing tools that are necessary for student and employee success.</li> <li>• Utilize procurement practices that ensure both the best possible price for goods/services and compliance with required guidelines.</li> <li>• Implement and promote energy initiatives District-wide to reduce energy costs and provide sustainable resources.</li> <li>• Maximize discounts taken for timely payments to vendors.</li> <li>• Support paperless and electronic media initiatives District-wide to reduce paper costs and provide accurate, timely information using technology.</li> <li>• Monitor expenditures related to budget on a monthly basis. Annually review expenditure trends to ensure that schools and departments have the appropriate budget to meet their staffing and resource needs.</li> <li>• Monitor District assets consistently by conducting annual inventories and reconciling any discrepancies.</li> </ul>	<ul style="list-style-type: none"> <li>• Business Services Department Staff</li> <li>• Human Resources Department Staff</li> <li>• Management Information Systems (MIS) Department Staff</li> <li>• Superintendent</li> <li>• Governing Board</li> <li>• Director of Facility Planning</li> <li>• Budget Team</li> <li>• Property Control Manager/Materials Management Center Staff</li> <li>• School and Department Administrators</li> </ul>	<ul style="list-style-type: none"> <li>• WESD Policy Manual</li> <li>• Annual external audit</li> <li>• Association of School Business Officials Certificate of Excellence in Financial Reporting</li> <li>• Retention of employees and students</li> <li>• Reduction in energy costs</li> <li>• Grants management reports</li> <li>• Comprehensive Annual Financial Report (CAFR)</li> <li>• Reduced expenditures resulting from discounts taken</li> <li>• Direct deposit by e-mail</li> <li>• Automated timekeeping for temporary positions</li> <li>• Online budget request forms</li> <li>• Electronic approvals (workflow)</li> <li>• Paperwork from annual staffing and budget meetings with principals and District administration</li> <li>• Inventory records</li> <li>• Annual audit report</li> </ul>	2015–2018; activities take place each year with refinements made, as needed

**Washington Elementary School District Strategic Action Plan 2015–2018  
Fiscal Management and Accountability Plan**

<p>1.2 WESD maximizes revenue.</p>	<ul style="list-style-type: none"> <li>• Cooperate with other districts to share facilities or provide services to help offset District costs.</li> <li>• As they become available, apply for grants in all areas of District operations, including academics, facilities, transportation and energy efficiency.</li> <li>• Promote the leasing of District facilities, and investigate additional revenue to be earned by allowing outside agencies to utilize District assets.</li> </ul>	<ul style="list-style-type: none"> <li>• Business Services Department Staff</li> <li>• Academic Support Programs Budget Coordinator and Grant Manager</li> <li>• Enrichment Program and Facility Use Coordinator</li> <li>• Superintendent</li> <li>• Governing Board</li> </ul>	<ul style="list-style-type: none"> <li>• Intergovernmental agreements with other districts</li> <li>• Acceptance of grant awards</li> <li>• Contracts with additional entities for use of WESD facilities and assets</li> </ul>	<p>2015–2018</p>
	<ul style="list-style-type: none"> <li>• Consistently monitor student data to ensure accuracy.</li> </ul>	<ul style="list-style-type: none"> <li>• Student Data Manager</li> <li>• Management Information Systems (MIS) Department Staff</li> </ul>	<ul style="list-style-type: none"> <li>• Arizona Department of Education (ADE) student data reports</li> <li>• E-rate reimbursement</li> </ul>	
	<ul style="list-style-type: none"> <li>• Identify and apply for rebates on products and services.</li> </ul>	<ul style="list-style-type: none"> <li>• Business Services Department Staff</li> </ul>	<ul style="list-style-type: none"> <li>• Arizona Public Service (APS), Salt River Project (SRP) rebates</li> </ul>	
<p>1.3 WESD manages a plan for repairing and replacing District assets that maximizes their efficiency and life cycle.</p>	<ul style="list-style-type: none"> <li>• Identify replacement criteria for buildings, vehicles and equipment throughout the District.</li> <li>• Consider repair and replacement needs as part of the annual budget process.</li> <li>• Analyze costs for identified facility projects and equipment replacements, and consider the financial implications of funding sources such as school improvement bonds and/or a capital override.</li> <li>• Recycle old materials from buildings with construction projects, and use them to extend the life cycle of other building systems.</li> <li>• Recycle parts and components of vehicles and equipment being disposed of, and utilize them in the repair and maintenance of other District vehicles and equipment.</li> </ul>	<ul style="list-style-type: none"> <li>• Property Control Manager</li> <li>• Director of Business Services</li> <li>• Capital Team, to Include Representatives from the Academic Services, Business Services, MIS, Transportation and Maintenance Departments</li> <li>• Superintendent</li> <li>• Governing Board</li> </ul>	<ul style="list-style-type: none"> <li>• Plan for replacement of vehicles and equipment</li> <li>• Capital plan for building renovations, system replacements and/or facilities reconstruction</li> <li>• Limited cost increases for repair and maintenance of buildings and equipment</li> <li>• Annual budget capacity to accommodate identified plans</li> </ul>	<p>Completed equipment replacement plan during 2014–2015; plans are re-evaluated and adjusted each year.</p>

**Washington Elementary School District Strategic Action Plan 2015–2018  
Fiscal Management and Accountability Plan**

	<ul style="list-style-type: none"> <li>• Work with Fixed Asset Manager to flag items for replacement and automatically populate the budget projection file.</li> </ul>				
<b>2.0 Accountability</b>					
2.1	WESD develops, implements and maintains measures that support fiscal management transparency for community members.	<ul style="list-style-type: none"> <li>• Post annual budgets and financial reports on the District Web site.</li> <li>• Communicate with local community organizations to inform and educate them regarding WESD fiscal management.</li> <li>• Facilitate the monitoring of bond project expenditures by the respective project initiators to ensure compliance with election pamphlet verbiage or to seek approval for a project variance.</li> </ul>	<ul style="list-style-type: none"> <li>• Business Services Department Staff</li> <li>• Finance Department Staff</li> <li>• Communications and Public Engagement Department Staff</li> </ul>	<ul style="list-style-type: none"> <li>• Annual reports</li> <li>• Press releases</li> <li>• Mailings</li> <li>• Agendas and minutes of meetings</li> </ul>	2015–2016
2.2	WESD develops, implements and maintains measures that support fiscal management transparency for the Governing Board, schools, departments and individual employees.	<ul style="list-style-type: none"> <li>• Make budget and expense reports available to schools, departments and the Governing Board.</li> <li>• Implement secured online access to financial information by employees.</li> <li>• Provide training to principals, office managers, supervisors and department administrators to educate them about financial information and reports that are available.</li> </ul>	<ul style="list-style-type: none"> <li>• Business Services Department Staff</li> <li>• Human Resources Department Staff</li> <li>• MIS Department Staff</li> <li>• Communications and Public Engagement Department Staff</li> <li>• Superintendent</li> </ul>	<ul style="list-style-type: none"> <li>• Business Objects reports</li> <li>• Budget and expense reports</li> <li>• Purchase order reports</li> <li>• Payroll reports for supervisors</li> <li>• Employee Self Service online access</li> <li>• Training documents</li> </ul>	2015–2017; monitoring and adjustment of transparency plan is conducted each year
2.3	WESD monitors internal procedures to ensure efficiency, accuracy and compliance with regulatory agencies.	<ul style="list-style-type: none"> <li>• Conduct routine internal audits of schools and departments to verify adherence to established policies and procedures.</li> <li>• Explain audit findings, and discuss possible corrections to achieve compliance.</li> <li>• Report any material issues to the Superintendent.</li> </ul>	<ul style="list-style-type: none"> <li>• Director of Business Services</li> <li>• Internal Auditor</li> <li>• Superintendent</li> </ul>	<ul style="list-style-type: none"> <li>• Audit reports</li> <li>• External audit reports</li> <li>• Corrective action plans</li> <li>• Revised policies related to fiscal responsibility</li> </ul>	2015–2017; audits are conducted each year with different areas of focus
2.4	WESD maintains a Finance Oversight Committee to openly monitor District financial processes and results.	<ul style="list-style-type: none"> <li>• Create a “Finance Oversight Committee” to review annual audits, reports and proposed funding strategies.</li> </ul>	<ul style="list-style-type: none"> <li>• Director of Business Services</li> <li>• Superintendent</li> <li>• Governing Board</li> </ul>	<ul style="list-style-type: none"> <li>• Guidelines for establishing the committee</li> <li>• Documentation of activities to form the committee</li> </ul>	2015–2016

**Washington Elementary School District Strategic Action Plan 2015–2018  
Fiscal Management and Accountability Plan**

**Acknowledgement of Accomplishments (Celebrations):**

- Recognition at Governing Board meetings
- Recognition by the (Arizona) Association of School Business Officials
- Recognition by the Government Finance Officers Association
- Voter support for fiscal initiatives
- Positive media coverage
- Auditor General reports
- Committee and department celebrations
- Enhanced understanding of District's fiscal management by stakeholders

**Accomplishments to Date:**

- Created links to annual financial reports on the District Web site
- Received utility incentives during fiscal year 2015
- Implemented electronic vendor payments with a projected revenue of \$100,000 per year
- Entered into a performance contract to install energy and water savings measures and to pay for them with rebates, incentives and utility savings
- Utilized E-rate reimbursements to reduce costs during fiscal year 2015
- Implemented online budget and expense report accessibility for schools and departments
- Automated timekeeping process for temporary positions
- Completed a vehicle replacement plan, a maintenance equipment plan and a warehouse equipment plan
- Implemented a self-monitoring bond project expenditure plan that recoups savings from projects and reallocates the funds for other needs
- Posted school budgets on school Web sites

**Future Outcomes:**

- Organize a Finance Oversight Committee, the membership of which is based on data gathered from other districts that maintain such a committee.
- Increase transparency by expanding the reports available on the WESD Web site.
- Gather information regarding various strategies to further increase transparency.