



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2015

SIGNATURE/DATE

SIGNATURE/DATE
President
Vice President
Member
Member
Member

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on _____ contain(s) the data for the AFR described above.
Date

Superintendent Signature
Dr. Paul Stanton
Superintendent (Typed Name)
David Velazquez
District Contact Employee

Business Manager Signature
Cathy Thompson
Business Manager (Typed Name)
602-347-3506
Telephone Number
david.velazquez@wesdschools.org
E-mail

Table with 2 columns: Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 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) 1980 Refund of Prior Year Expenditure

Subtotal (lines 2-18)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) 3130 CEC

Subtotal (lines 25-27)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted 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)

Subtotal (lines 29-35)

Total Fund Revenue (lines 19, 24, 28, and 36)

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

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	4,909,455	3,736,891	16,549	15,381,518	1.
2.	40,451,808	2,794,242	(957)	15,945,605	2.
3.	0				3.
4.	383,849	27,651	0	131,019	4.
5.	0	0		0	5.
6.	0	0		0	6.
7.	0	0		0	7.
8.	0	0		0	8.
9.	0	0		0	9.
10.	0	0		0	10.
11.	0	0		0	11.
12.	0	0		0	12.
13.	0	0		0	13.
14.	31,780	0		0	14.
15.	0	0		0	15.
16.	0	0		0	16.
17.	3,705	15,129	69	47,148	17.
18.	22,013	131	0	0	18.
19.	40,893,155	2,837,153	(888)	16,123,772	19.
20.	0	0			20.
21.	9,043,791	0			21.
22.	0	0			22.
23.	0	0			23.
24.	9,043,791	0			24.
25.	80,418,008	0			25.
26.	3,355,247	378,556			26.
27.	190,066	0		0	27.
28.	83,963,321	378,556		0	28.
29.	0				29.
30.	0				30.
31.					31.
32.	0				32.
33.	0				33.
34.	0				34.
35.	0			0	35.
36.	0			0	36.
37.	133,900,267	3,215,709	(888)	16,123,772	37.
38.				0	38.
39.	10,000,000	1,383,695	0	0	39.
40.	0			0	40.
41.	148,809,722	8,336,295	15,661	31,505,290	41.
42.	130,881,205	4,225,100	0	16,112,897	42.
43.	11,912,344	0	0	0	43.
44.	142,793,549	4,225,100	0	16,112,897	44.
45.	6,016,173	4,111,195	15,661	15,392,393	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/14.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0.
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/15.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	34,540,997	11,819,210	592,534	724,010	89	48,017,353	47,676,840	42,265,303	12.8%
2000 Support Services										
2100 Students	2.	2,254,273	749,429	12,932	28,852	0	3,070,641	3,045,486	2,709,142	12.4%
2200 Instructional Staff	3.	2,075,131	688,709	335,705	28,854	77	3,234,306	3,128,476	2,953,857	5.9%
2300 General Administration	4.	431,497	142,797	504,358	12,373	13,325	1,486,154	1,104,350	1,536,563	-28.1%
2400 School Administration	5.	6,289,001	1,941,318	184,240	19,997	3,677	8,534,753	8,438,233	7,853,645	7.4%
2500 Central Services	6.	2,747,265	824,765	384,621	74,656	77,644	4,228,466	4,108,951	4,173,657	-1.6%
2600 Operation & Maintenance of Plant	7.	5,775,033	2,097,480	3,589,256	5,012,414	9,478	18,385,190	16,483,661	16,596,925	-0.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	250,710	94,252	0	50,000	0	395,593	394,962	389,131	1.5%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	246,051	47,379	0	2,035	0	307,486	295,465	180,815	63.4%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	54,609,958	18,405,339	5,603,646	5,953,191	104,290	87,659,942	84,676,424	78,659,038	7.6%
200 Special Education										
1000 Instruction	15.	10,159,117	3,927,776	6,168,163	49,865	0	20,773,301	20,304,921	18,659,015	8.8%
2000 Support Services										
2100 Students	16.	7,099,079	2,103,287	792,337	81,715	0	10,151,416	10,076,418	9,446,682	6.7%
2200 Instructional Staff	17.	210,611	55,895	45,534	12,425	498	330,765	324,963	360,672	-9.9%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	21.	495	101	0	0	0	596	596	0	--
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	17,469,302	6,087,059	7,006,034	144,005	498	31,256,078	30,706,898	28,466,369	7.9%
400 Pupil Transportation	25.	4,135,832	1,655,799	889,703	1,186,877	4,899	8,770,527	7,873,110	7,371,156	6.8%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	4,714,414	1,575,446	34,614	19,057	0	6,350,000	6,343,531	6,332,213	0.2%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	5,147,801	-100.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	1,064,596	216,646	0	0	0	1,281,507	1,281,242	1,251,368	2.4%
Total Expenditures (lines 14, 24-27, 30-32)	33.	81,994,102	27,940,289	13,533,997	7,303,130	109,687	135,318,054	130,881,205	127,227,945	2.9%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	1,479,185										
Interest Income	2.	2,031										
Total Revenues (lines 1 and 2)	3.	1,481,216										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,044,626	212,545				1,317,411	1,257,171	1,284,845	-2.2%	
2100 Support Services - Students	5.		25,268	5,140				35,873	30,408	23,892	27.3%	
2200 Support Services - Instructional Staff	6.		26,554	5,396				34,173	31,950	38,240	-16.4%	
Program 100 Subtotal (lines 4-6)	7.		1,096,448	223,081				1,387,457	1,319,529	1,346,977	-2.0%	
200 Special Education												
1000 Instruction	8.		189,855	0				255,645	189,855	251,816	-24.6%	
2100 Support Services - Students	9.		9,227	1,872				12,246	11,099	13,538	-18.0%	
2200 Support Services - Instructional Staff	10.		758	154				971	912	971	-6.1%	
Program 200 Subtotal (lines 8-10)	11.		199,840	2,026				268,862	201,866	266,325	-24.2%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	162,566	1,481,216	1,296,288	225,107		0	1,656,319	1,521,395	1,613,302	-5.7%	122,387
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	2,958,370										
Interest Income	18.	5,979										
Total Revenues (lines 17 and 18)	19.	2,964,349										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,940,397	393,513				2,337,776	2,333,910	2,404,335	-2.9%	
2100 Support Services - Students	21.		42,069	8,493				51,738	50,562	35,400	42.8%	
2200 Support Services - Instructional Staff	22.		89,396	18,035				113,825	107,431	96,257	11.6%	
Program 100 Subtotal (lines 20-22)	23.		2,071,862	420,041				2,503,339	2,491,903	2,535,992	-1.7%	
200 Special Education												
1000 Instruction	24.		406,384	81,543				523,182	487,927	437,194	11.6%	
2100 Support Services - Students	25.		12,621	2,476				15,522	15,097	14,767	2.2%	
2200 Support Services - Instructional Staff	26.		1,052	214				1,294	1,266	1,143	10.8%	
Program 200 Subtotal (lines 24-26)	27.		420,057	84,233				539,998	504,290	453,104	11.3%	
Other Programs (Specify) (510) DESGEG												
1000 Instruction	28.		193,322	39,170				255,460	232,492	0	--	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		1,052	213				2,586	1,265	0	--	
Other Programs Subtotal (lines 28-30)	31.		194,374	39,383				258,046	233,757	0	--	
Total Classroom Site Fund 012 - Performance Pay	32.	313,877	2,964,349	2,686,293	543,657		0	3,301,383	3,229,950	2,989,096	8.1%	48,276
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	2,958,370										
Interest Income	34.	4,061										
Total Revenues (lines 33 and 34)	35.	2,962,431										
Expenditures												
100 Regular Education												
1000 Instruction	36.		2,089,293	425,091	0	0		2,634,857	2,514,384	2,562,343	-1.9%	
2100 Support Services - Students	37.		50,537	10,279	0	0		71,747	60,816	47,635	27.7%	
2200 Support Services - Instructional Staff	38.		53,109	10,793	0	0		68,348	63,902	76,285	-16.2%	
Program 100 Subtotal (lines 36-38)	39.		2,192,939	446,163	0	0		2,774,952	2,639,102	2,686,263	-1.8%	
200 Special Education												
1000 Instruction	40.		379,719	0	0	0		511,300	379,719	502,176	-24.4%	
2100 Support Services - Students	41.		18,453	3,743	0	0		24,492	22,196	27,001	-17.8%	
2200 Support Services - Instructional Staff	42.		1,516	308	0	0		1,941	1,824	1,937	-5.8%	
Program 200 Subtotal (lines 40-42)	43.		399,688	4,051	0	0		537,733	403,739	531,114	-24.0%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	325,182	2,962,431	2,592,627	450,214	0	0	3,312,685	3,042,841	3,217,377	-5.4%	244,772
Total Classroom Site Funds (lines 16, 32, and 48)	49.	801,625	7,407,996	6,575,208	1,218,978	0	0	8,270,387	7,794,186	7,819,775	-0.3%	415,435

- (1) For FY 2015, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.
- (2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	1,049,559	306,672			0	2,772,465	1,356,231	1,172,885	15.6%
1000 Instruction	2.	0	1,049,559	306,672			0	2,772,465	1,356,231	1,172,885	15.6%
2000 Support Services	3.	0	24,013	162,607			0	290,244	186,620	388,325	-51.9%
2100, 2200 Students and Instructional Staff	3.	0	24,013	162,607			0	290,244	186,620	388,325	-51.9%
2300, 2400, 2500, 2900 Administration	4.	0		405,850		0	0	476,538	405,850	857,154	-52.7%
2600 Operation & Maintenance of Plant	5.	0		321,088		0	0	835,335	321,088	196,298	63.6%
2700 Student Transportation	6.	0		632,821		0	0	1,073,332	632,821	188,507	235.7%
3000 Operation of Noninstructional Services	7.	0		0		0	0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			744,696	2,308,853	744,696	736,781	1.1%
5000 Debt Service	9.				558,743	19,051		579,506	577,794	577,795	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,073,572	1,829,038	558,743	19,051	744,696	8,336,273	4,225,100	4,117,745	2.6%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries	1.	0	0	0	0	0	0
6200 Employee Benefits	2.	0	0	0	0	0	0
6450 Construction Services	3.	870,450	717,763	31,820,512	3,548,585	0	0
6710 Land and Improvements	4.	0	0	0	0	0	0
6720 Buildings and Improvements	5.	0	0	0	0	0	0
6731 Furniture and Equipment	6.	270,763	543,672	286,000	0	0	0
6734 Vehicles	7.	646,538	581,677	229	0	0	0
6737 Technology-Related Hardware and Software	8.	769,431	703,689	609,000	0	0	0
6831, 6832 Redemption of Principal	9.	560,454	558,743	0	0	0	0
6841, 6842, 6850 Interest	10.	19,052	19,051	0	0	0	0
Total (lines 1-10)	11.	3,136,688	3,124,595	32,715,741	3,548,585	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	12.	836,970	684,282	32,494,848	3,539,921		
New Construction	13.	612,987	33,481	220,664	8,664	0	0
Other	14.	1,686,731	2,406,832	229	0	0	0
Total (lines 12-14)	15.	3,136,688	3,124,595	32,715,741	3,548,585	0	0

Funds 610, 630, and 695

1. New construction cost per square foot	\$	152
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$29,701,664
Buildings and Improvements	\$299,333,825
Furniture, Equipment, Vehicles, and Technology	\$39,952,787
Construction in Progress	\$2,718,283
Total	\$371,706,559

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (634,724)	9,342,531	(242,498)	10,286,000	8,779,455	(314,146)
140-150 ESEA Title II - Prof. Development and Technology	2. (100,454)	1,098,272	(28,627)	1,115,000	1,026,054	(56,863)
160 ESEA Title IV - 21st Century Schools	3. (526,188)	2,652,106	(70,929)	2,835,000	2,547,534	(492,545)
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5. (156,928)	832,914	(12,964)	965,000	677,345	(14,323)
200 ESEA Title VII - Indian Education	6. 0	122,373	(3,319)	135,000	119,055	(1)
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. (70,347)	4,642,442	(114,542)	5,010,000	4,105,450	352,103
230 Johnson-O'Malley	9. 0	0	0	0	0	0
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. 0	0	0	0	0	0
280 ESEA Title X - Homeless Education	13. (16,493)	77,040	(2,021)	100,000	72,438	(13,912)
290 Medicaid Reimbursement	14. 1,797,888	640,647	0	1,719,000	647,700	1,790,835
374 E-Rate	15. 512,065	693,128	0	1,365,600	332,719	872,474
378 Impact Aid	16. 0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. 1,249	595,290	(16,711)	965,000	625,697	(45,869)
Total Federal Project Funds (lines 1-17)	18. 806,068	20,696,743	(491,611)	24,495,600	18,933,447	2,077,753
STATE PROJECTS						
400 Vocational Education	19. 0	0		0	0	0
410 Early Childhood Block Grant	20. 0	0		0	0	0
420 Ext. School Yr. - Pupils with Disabilities	21. 0	0		0	0	0
425 Adult Basic Education	22. 0	0		0	0	0
430 Chemical Abuse Prevention Programs	23. 0	0		0	0	0
435 Academic Contests	24. 0	0		0	0	0
450 Gifted Education	25. 0	0		0	0	0
460 Environmental Special Plate	26. 0	0		0	0	0
465-499 Other State Projects	27. 60,377	115,863		185,000	174,932	1,308
Total State Project Funds (lines 19-27)	28. 60,377	115,863		185,000	174,932	1,308
Total Federal and State Projects (lines 18 and 28)	29. 866,445	20,812,606	(491,611)	24,680,600	19,108,379	2,079,061

(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 (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

	1.	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE	1.
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL		
OTHER FUNDS								
020 Instructional Improvement	1.	1,003,930	863,752		1,067,000	186,335	1,681,347	1.
050 County, City, and Town Grants	2.	0	19,814	0	32,000	19,814	0	2.
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.
500 School Plant (Lease over 1 year)	5.	243,318	31,210	0	322,000	88,875	185,653	5.
505 School Plant (Lease 1 year or less)	6.	0	0	0	0	0	0	6.
506 School Plant (Sale)	7.	280,204	44,869	0	379,000	156,215	168,858	7.
515 Civic Center	8.	237,810	111,019	0	450,000	123,878	224,951	8.
520 Community School	9.	1,193,575	2,863,794	0	4,300,000	2,884,316	1,173,053	9.
525 Auxiliary Operations	10.	459,852	683,414	0	1,100,000	653,431	489,835	10.
526 Extracurricular Activities Fees Tax Credit	11.	733,503	339,215	0	1,100,000	312,874	759,844	11.
530 Gifts and Donations	12.	452,264	443,124	0	850,000	313,238	582,150	12.
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0	0	0	0	0	0	13.
540 Fingerprint	14.	45,179	120	0	45,500	22,982	22,317	14.
545 School Opening	15.	0	0	0	0	0	0	15.
550 Insurance Proceeds	16.	1,870	7	0	2,000	0	1,877	16.
555 Textbooks	17.	42,255	11,690	0	60,000	4,104	49,841	17.
565 Litigation Recovery	18.	98,655	543	0	99,400	97,176	2,022	18.
570 Indirect Costs	19.	1,708,907	5,333	1,383,479	2,560,000	1,562,240	1,535,479	19.
575 Unemployment Insurance	20.	0	0	0	0	0	0	20.
580 Teacherage	21.	0	0	0	0	0	0	21.
585 Insurance Refund	22.	0	0	0	0	0	0	22.
590 Grants and Gifts to Teachers	23.	7,110	13,455	0	25,000	15,386	5,179	23.
595 Advertisement	24.	7,048	5,038	0	12,500	0	12,086	24.
596 Joint Technical Education	25.	0	0	0	0	0	0	25.
620 Adjacent Ways	26.	16,549	(888)	0	16,500	0	15,661	26.
630 Bond Building	27.	5,137,614	4,500,000	0	35,072,014	3,921,775	5,715,839	27.
639 Impact Aid Revenue Bond Building	28.	0	0	0	0	0	0	28.
640 School Plant-Special Construction	29.	0	0	0	0	0	0	29.
650 Gifts and Donations—Capital	30.	7,066	0	0	8,000	4,090	2,976	30.
660 Condemnation	31.	0	0	0	0	0	0	31.
665 Energy and Water Savings	32.	357,209	304,747	500,000	858,000	521,655	640,301	32.
686 Emergency Deficiencies Correction	33.	0	0	0	0	0	0	33.
691 Building Renewal Grant	34.	0	0	0	0	0	0	34.
695 New School Facilities	35.	0	0		0	0	0	35.
700 Debt Service	36.	15,381,518	16,123,772	0	16,500,000	16,112,897	15,392,393	36.
720 Impact Aid Revenue Bond Debt Service	37.	0	0	0	0	0	0	37.
850 Student Activities	38.	156,677	186,706			168,960	174,423	38.
Other 902 Alternative Fuel, 645 TAN Proceeds, 745 TAN Debt Service	39.	295,781	10,114,360	28,649	12,800,000	10,237,665	201,125	39.
INTERNAL SERVICE FUNDS 950-989								
951,952,953 Self Insurance	1.	7,979,583	19,127,167	0	28,500,000	19,320,050	7,786,700	1.
955 Intergovernmental Agreements	2.	490,854	3,329,969	0	4,200,000	3,332,455	488,368	2.
9__ OPEB	3.	0	0	0	0	0	0	3.
954 Print Services	4.	242,331	358,931	0	578,000	512,088	89,174	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	0	0	1.
Class Size Reduction	0	0	2.
Dropout Prevention Programs	385,000	54,003	3.
Instructional Improvement Programs	682,000	132,332	4.
Total Expenditures (lines 1-4)	1,067,000	186,335	5.

Student Success Fund 080			
Beginning Fund Balance (Actual)		0	1.
Revenues and Other Financing Sources (Actual)		410,805	2.
Expenditures and Other Financing Uses (Budget)		410,807	3.
Expenditures and Other Financing Uses (Actual)		410,597	4.
Ending Fund Balance (Actual)		208	5.

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—line 13 and Fund 072—line 26.

DISTRICT NAME Washington Elementary School District

COUNTY Maricopa

CTDS NUMBER 070406000

A. 1. Bonds Outstanding, June 30, 2015			\$63,665,000
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	\$1,078,856,583	Tax Rate	2.9215
b. Secondary	\$1,142,089,326	Tax Rate	2.7800
3. Number of Schools			32
4. Actual Days in Session			180
5. Area of School District (Square Miles)			44

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$7,541
---	---------

(Report this WHETHER OR NOT district changed boundaries in FY 2015)

B. 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.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (<i>Function 1000, except line 2 amount</i>)	\$93,256,621
2. Classroom Supplies (<i>Function 1000, Object Code 6600</i>)	\$2,976,506
3. Administration (<i>Functions 2300, 2400, 2500, & 2900</i>)	\$34,436,740
4. Support Services—Students (<i>Function 2100</i>)	\$16,340,186
5. All Other Support Services & Operations (<i>Functions 2200, 2600, 2700, 3100, & 3400</i>)	\$50,062,699
6. Total Current Expenditures	\$197,072,752

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs? Yes

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2017.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items.) Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

a. Total Central Services Expenditures (Function 2500)	\$4,108,950
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$16,484,257
c. Total Communications Expenditures (Object Code 6530)	\$337,617
d. Total Tuition Expenditures (Object Code 6560)	\$3,778,665

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$157,638
b. Food Service (Fund 510)	\$535,261

OTHER

Total unused sick and vacation leave included in severance pay (All funds) \$261,404

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

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	13	35	40	50	71	108	108	114	98	0	0	0	0	637
2. Verbal Reasoning	9	15	29	31	43	72	73	74	71	0	0	0	0	417
3. Nonverbal Reasoning	29	68	127	151	174	206	190	211	155	0	0	0	0	1,311
4. Total Duplicated Enrollment (lines 1-3)	51	118	196	232	288	386	371	399	324	0	0	0	0	2,365

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	3,682,681	3,628,237
2. Emotional Disability	2,990,696	3,175,389
3. Hearing Impairment	608,275	583,362
4. Other Health Impairments	1,092,607	1,050,440
5. Specific Learning Disability	4,302,871	4,080,424
6. Mild, Moderate, or Severe Intellectual Disability	2,397,097	2,363,420
7. Multiple Disabilities	629,264	614,784
8. Multiple Disabilities with Severe Sensory Impair.	530,090	499,985
9. Orthopedic Impairment	1,160,080	1,139,410
10. Developmental Delay	4,977,224	4,867,436
11. Preschool Severe Delay	649,143	642,145
12. Speech/Language Impairment	6,136,359	5,972,367
13. Traumatic Brain Injury	58,629	59,379
14. Visual Impairment	554,056	548,959
15. Subtotal (lines 1-14)	29,769,072	29,225,737
16. Gifted Education	1,317,513	1,308,801
17. Remedial Education	169,493	172,360
18. ELL Incremental Costs	0	0
19. ELL Compensatory Instruction	0	0
20. Vocational and Technological Education	0	0
21. Career Education	0	0
22. Total (lines 15-21)	31,256,078	30,706,898

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 1,308,801
9-12	\$ 0
Total	\$ 1,308,801

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	49,000
2. Federal Audit Expenditures - All Funds	6330	0

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ 0

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2015 \$ 0

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$ 0

H. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
634	0		634
0	0		0
3,778,665	0		3,778,665
0	0		0
0	0		0
3,779,299	0	0	3,779,299

(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 REPORTING

	Programs 100-600										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 020-799												
1000 Instruction	1. 7,331,930	2,594,735	483,608	1,982,163	533,300	603				432,574	0	13,358,913
2000 Support Services												
2100 Students	2. 2,118,941	578,305	32,585	215,762	163,747	4,496				456	0	3,114,292
2200 Instructional Staff	3. 2,988,521	805,650	818,472	81,963	75,236	700				0	0	4,770,542
2300 General Administration	4. 186,395	49,265	51,722	5,610	2,715	0	0			0	0	295,707
2400 School Administration	5. 341,876	69,454	11,497	131	33,204	0				0	0	456,162
2500, 2900 Central Services, Other	6. 416,014	117,379	907,180	1,510	483,596	2,663			0	0	500	1,928,842
2600 Operation and Maintenance of Plant	7. 62,765	17,838	365,318	70,692	366,017	0				0	281	882,911
2700 Student Transportation	8. 21,076	7,775	219,347	0	658,125	550				0		906,873
3000 Operation of Noninstructional Services												
3100 Food Service Operations	9. 2,876,328	1,170,317	279,256	10,093,998	539,756	23,802				0	0	14,983,457
3200 Enterprise Operations	10. 0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11. 0	0	0	0	0	0					3,115,339	3,115,339
3400 Bookstore Operations	12. 0	0	0	0	0	0				0	0	0
4000 Facilities Acquisition and Construction	13. 0	0	4,806,758	0	0	1,520				0	0	4,808,278
5000 Debt Service	14. 0	0	0	0	0	0		854,880	244,570		0	1,099,450
Total (lines 1-14)	15. 16,343,846	5,410,718	7,975,743	12,451,829	2,855,696	34,334	0	854,880	244,570	433,030	3,116,120	49,720,766

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	41,748,526	1,266,624	905,758
2. Special Education (Programs 200-230, 250, and 300-399)	9,274,950	205,455	1,975,597
3. Vocational Education (Programs 270 and 540)	0	0	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	4,245,991	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	191,457	0	24,499

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 1,635,095
7. Number of FTE-Certified Teachers	1,428
8. Number of FTE-Contract Teachers	29

Programs 700-900 Expenditure Detail (Funds 020-799)

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	11,195	3,104,925	3,116,120
4. Total (lines 1-3)	11,195	3,104,925	3,116,120

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	4,420,505