



### 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  
**2017**

SIGNATURE/DATE  
*Carole Bennett*  
*Theresa A. Davis*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SIGNATURE/DATE  
*Mr. M* 10/12/17  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on  
October 13, 2017 contain(s) the data for the AFR described above.

Date  
*Kevin Davis*  
\_\_\_\_\_  
Superintendent Signature  
  
Kevin Davis  
Superintendent (Typed Name)  
  
Kevin Davis  
District Contact Employee

*Kevin Davis*  
\_\_\_\_\_  
Business Manager Signature  
  
Kevin Davis  
Business Manager (Typed Name)  
  
(520) 384-8600  
Telephone Number  
  
kevin.davis@wusd13.org  
E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 33)	\$ <u>6,876,065</u>
2. Classroom Site Funds (from page 3, line 49)	\$ <u>446,995</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>402,417</u>

**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) 1,980

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**

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 25-28)

**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 30-36)

Total Fund Revenue (lines 19, 24, 29, 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

**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	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	1,113,170	359,730	0	852,835	1.
2.	3,015,214	148,070	168,387	1,136,051	2.
3.					3.
4.					4.
5.	10,966				5.
6.					6.
7.					7.
8.					8.
9.	2,939				9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.	4,167	1,464	413	3,886	17.
18.	614				18.
19.	3,033,900	149,534	168,800	1,139,937	19.
20.					20.
21.	276,686	17,567			21.
22.					22.
23.					23.
24.	276,686	17,567			24.
25.	53,894				25.
26.	3,402,566	220,271			26.
27.	336,230	3,211			27.
28.					28.
29.	3,792,690	223,482		0	29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.					36.
37.	0			0	37.
38.	7,103,276	390,583	168,800	1,139,937	38.
39.					39.
40.	0				40.
41.					41.
42.	8,216,446	750,313	168,800	1,992,772	42.
43.	6,876,065	402,417		1,025,519	43.
44.					44.
45.	6,876,065	402,417	0	1,025,519	45.
46.	1,340,381	347,896	168,800	967,253	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,500 at 7/1/16.
- (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 \$7,500 at 6/30/17.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	1,938,263	607,017	0	37,367	470	2,948,592	2,583,117	2,408,527	7.2%
2000 Support Services										
2100 Students	2.	180,444	70,206	10,780	2,557	281	266,800	264,268	237,248	11.4%
2200 Instructional Staff	3.	75,158	30,848	18,149	4,091	150	118,000	128,396	127,222	0.9%
2300 General Administration	4.	68,799	21,984	55,841	572	280	112,750	147,476	77,719	89.8%
2400 School Administration	5.	347,741	108,211	234	3,240	2,161	456,000	461,587	436,922	5.6%
2500 Central Services	6.	288,016	93,888	77,898	15,575	755	591,700	476,132	504,964	-5.7%
2600 Operation & Maintenance of Plant	7.	255,628	120,090	440,083	165,975	0	1,200,000	981,776	792,893	23.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	352	373	0	12,934		46,700	13,659	13,386	2.0%
610 School-Sponsored Cocurricular Activities	10.	119,886	39,392	150	0	300	128,900	159,728	148,735	7.4%
620 School-Sponsored Athletics	11.	122,971	22,262	775	16,856		178,400	162,864	135,692	20.0%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	3,397,258	1,114,271	603,910	259,167	4,397	6,047,842	5,379,003	4,883,308	10.2%
<b>200 Special Education</b>										
1000 Instruction	15.	566,128	210,566	15,735	1,388	0	796,559	793,817	790,204	0.5%
2000 Support Services										
2100 Students	16.	140,153	33,381	23,100	202	0	199,000	196,836	198,539	-0.9%
2200 Instructional Staff	17.	25,628	7,069	4,812	778		30,600	38,287	30,327	26.2%
2300 General Administration	18.	0	0	0	0		0	0	0	0.0%
2400 School Administration	19.	4,382	1,341	0	0		5,650	5,723	5,275	8.5%
2500 Central Services	20.			3,151			3,000	3,151	2,969	6.1%
2600 Operation & Maintenance of Plant	21.			0			0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	736,291	252,357	46,798	2,368	0	1,034,809	1,037,814	1,027,314	1.0%
<b>400 Pupil Transportation</b>	25.	207,309	55,504	31,111	117,401	0	452,500	411,325	358,583	14.7%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b> (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	35,461	12,462	0	0		47,600	47,923	44,726	7.1%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	4,376,319	1,434,594	681,819	378,936	4,397	7,582,751	6,876,065	6,313,931	8.9%

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 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)		94,942										
Interest Income		274										
<b>Total Revenues (lines 1 and 2)</b>		95,216										
Expenditures												
100 Regular Education												
1000 Instruction			45,150	8,680				187,508	53,830	68,620	-21.6%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			45,150	8,680				187,508	53,830	68,620	-21.6%	
200 Special Education												
1000 Instruction			13,650	2,644				0	16,294	19,416	-16.1%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			13,650	2,644				0	16,294	19,416	-16.1%	
Other Programs (Specify) _____ 610 _____												
1000 Instruction			2,100	411				0	2,511	0	--	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			2,100	411				0	2,511	0	--	
<b>Total Classroom Site Fund 011 - Base Salary</b>	55,709	95,216	60,900	11,735				187,508	72,635	88,036	-17.5%	78,290
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)		189,885										
Interest Income		619										
<b>Total Revenues (lines 17 and 18)</b>		190,504										
Expenditures												
100 Regular Education												
1000 Instruction			122,132	23,248				382,122	145,380	138,675	4.8%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			122,132	23,248				382,122	145,380	138,675	4.8%	
200 Special Education												
1000 Instruction			32,550	6,361				0	38,911	35,966	8.2%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			32,550	6,361				0	38,911	35,966	8.2%	
Other Programs (Specify) _____ 610 _____												
1000 Instruction			6,975	1,366				0	8,341	0	--	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			6,975	1,366				0	8,341	0	--	
<b>Total Classroom Site Fund 012 - Performance Pay</b>	72,305	190,504	161,657	30,975				382,122	192,632	174,641	10.3%	70,177
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)		189,885										
Interest Income		279										
<b>Total Revenues (lines 33 and 34)</b>		190,164										
Expenditures												
100 Regular Education												
1000 Instruction			114,259	43,638	0	0		257,468	157,897	180,278	-12.4%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			15,000	2,856	0			0	17,856	17,319	3.1%	
Program 100 Subtotal (lines 36-38)			129,259	46,494	0	0		257,468	175,753	197,597	-11.1%	
200 Special Education												
1000 Instruction			0	0				0	0	1,196	-100.0%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			3,000	583				0	3,583	0	--	
Program 200 Subtotal (lines 40-42)			3,000	583	0	0		0	3,583	1,196	199.6%	
530 Dropout Prevention Programs												
1000 Instruction			0	0				0	0	0	0.0%	
Other Programs (Specify) _____ 610 _____												
1000 Instruction			2,000	392				0	2,392	0	--	
2100, 2200 Support Serv. Students & Instructional Staff			0	0				0	0	1,191	-100.0%	
Other Programs Subtotal (lines 45 and 46)			2,000	392	0	0		0	2,392	1,191	100.8%	
<b>Total Classroom Site Fund 013 - Other</b>	51,548	190,164	134,259	47,469	0	0		257,468	181,728	199,984	-9.1%	59,984
<b>Total Classroom Site Funds (lines 16, 32, and 48)</b>	179,562	475,884	356,816	90,179	0	0	0	827,098	446,995	462,661	-3.4%	208,451

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

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

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>Unrestricted Capital Outlay Override (1)</b>							0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>										
1000 Instruction	0	20,725	136,217			0	171,975	156,942	89,782	74.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff		0	13,440				4,500	13,440	5,128	162.1%
2300, 2400, 2500, 2900 Administration	0		62,325			0	63,050	62,325	72,867	-14.5%
2600 Operation & Maintenance of Plant			9,290			1,872	7,180	11,162	38,386	-70.9%
2700 Student Transportation			0			0	17,653	0	23,984	-100.0%
3000 Operation of Noninstructional Services			120				0	120	0	--
4000 Facilities Acquisition and Construction			14,873			900	0	15,773	0	--
5000 Debt Service				116,327	26,328		138,100	142,655	163,044	-12.5%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	0	20,725	236,265	116,327	26,328	2,772	402,458	402,417	393,191	2.3%

(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                     

**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>	402,458	402,417	200,000	21,893	0	0	200,000	0
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	0	900	50,000	4,700	0	0	0	0
6710 Land and Improvements	0	1,085	0	0	0	0	100,000	0
6720 Buildings and Improvements	0	0	25,000	0	0	0	0	0
673X Furniture and Equipment	50,000	49,086	25,000	0	0	0	0	0
673X Vehicles	80,057	0	50,000	0	0	0	0	0
673X Technology-Related Hardware and Software	105,000	186,093	50,000	16,193	0	0	0	0
6831, 6832 Redemption of Principal	0	116,327	0	0	0	0	0	0
6841, 6842, 6850 Interest	0	26,328	0	0	0	0	0	0
Total (lines 2-11)	235,057	379,819	200,000	20,893	0	0	100,000	0
<b>Total amounts reported on lines 1 through 10 above for:</b>								
Renovation	0	0	0	4,700	0	0	0	0
New Construction	0	900	0	0	0	0	0	0
Other	0	378,919	0	16,193	0	0	0	0
Total (lines 13-15)	0	379,819	0	20,893	0	0	0	0
Must equal line 12		379,819	Must equal line 12	20,893	0	0	Must equal line 12	0

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

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

\$ \_\_\_\_\_  
\$ \_\_\_\_\_

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$3,272,914
Buildings and Improvements	\$23,919,788
Furniture, Equipment, Vehicles, and Technology	\$2,863,912
Construction in Progress	\$30,619
<b>Total</b>	<b>\$30,087,233</b>

FEDERAL AND STATE PROJECTS

**FEDERAL PROJECTS**

100-130 ESEA Title I - Helping Disadvantaged Children  
 140-150 ESEA Title II - Prof. Development and Technology  
 160 ESEA Title IV - 21st Century Schools  
 170-180 ESEA Title V - Promote Informed Parent Choice  
 190 ESEA Title III - Limited English & Immigrant Students  
 200 ESEA Title VII - Indian Education  
 210 ESEA Title VI - Flexibility and Accountability  
 220 IDEA Part B  
 230 Johnson-O'Malley  
 240 Workforce Investment Act  
 250 AEA-Adult Education  
 260-270 Vocational Education - Basic Grants  
 280 ESEA Title X - Homeless Education  
 290 Medicaid Reimbursement  
 374 E-Rate  
 378 Impact Aid  
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)  
**Total Federal Project Funds (lines 1-17)**

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	(6910 & 6930) (1)	BUDGET	ACTUAL
1.	(72,254)	422,064	(11,495)	550,000	364,450	(26,135)
2.	(2,850)	71,106	(10,745)	100,000	66,165	(8,654)
3.	7,400	3	0	150,000	7,392	11
4.	0	0	0	0	0	0
5.	0	12,118	0	0	18,221	(6,103)
6.	0	0	0	0	0	0
7.				0		0
8.	(28,368)	270,247	(2,004)	220,000	258,987	(19,112)
9.	(580)	0	0	0	0	(580)
10.				0		0
11.				0		0
12.	(6,246)	18,356	0	20,000	13,221	(1,111)
13.	100	0	0	0	0	100
14.	102,470	58,166	0	50,000	10,547	150,089
15.	0	48,443		100,000	48,443	0
16.				0		0
17.	(19,763)	138,575	0	75,000	139,405	(20,593)
18.	(20,091)	1,039,078	(24,244)	1,265,000	926,831	67,912

**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  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 19-27)**

19.	8	7,817		0	7,825	0
20.	1	0		0	0	1
21.	0	0		0	0	0
22.				0		0
23.	0	0		0	0	0
24.	2,215	9		0	0	2,224
25.	16	0		0	0	16
26.	16,613	78		0		16,691
27.	305	15,972		0	9,988	6,289
28.	19,158	23,876		0	17,813	25,221

**Total Federal and State Projects (lines 18 and 28)**

29.	(933)	1,062,954	(24,244)	1,265,000	944,644	93,133
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (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
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	71,291	46,647		80,000	20,939	96,999
050 County, City, and Town Grants	2.				0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant	5.	13,992	72	0	14,000	0	14,064
515 Civic Center	6.	1,258	27,844		20,000	0	29,102
520 Community School	7.	0	0		0	0	0
525 Auxiliary Operations	8.	33,059	68,629		100,000	70,536	31,152
526 Extracurricular Activities Fees Tax Credit	9.	62,777	36,169		80,000	21,930	77,016
530 Gifts and Donations	10.	85,095	15,830		20,000	70,701	30,224
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	1,119	2,636		0	716	3,039
540 Fingerprint	12.				0		0
545 School Opening	13.				0		0
550 Insurance Proceeds	14.	295,563	1,388		500,000	0	296,951
555 Textbooks	15.	1,493	879		1,500	524	1,848
565 Litigation Recovery	16.	18,787	121,625		500,000	3,976	136,436
570 Indirect Costs	17.	846	6	24,244	80,000	23,196	1,900
575 Unemployment Insurance	18.				0		0
580 Teacherage	19.				0		0
585 Insurance Refund	20.				0		0
590 Grants and Gifts to Teachers	21.	100	0		0	80	20
595 Advertisement	22.				0		0
596 Joint Technical Education	23.	290,573	240,938	0	350,000	123,360	408,151
620 Adjacent Ways	24.	0	168,800	0	200,000	0	168,800
630 Bond Building	25.	199,961	0		200,000	21,893	178,068
639 Impact Aid Revenue Bond Building	26.				0		0
650 Gifts and Donations—Capital	27.				0		0
660 Condemnation	28.				0		0
665 Energy and Water Savings	29.				0		0
686 Emergency Deficiencies Correction	30.				0		0
691 Building Renewal Grant	31.	(70,492)	0		300,000	36,968	(107,460)
695 New School Facilities	32.				0		0
700 Debt Service	33.	852,835	1,139,937		1,124,880	1,025,519	967,253
720 Impact Aid Revenue Bond Debt Service	34.				0		0
850 Student Activities	35.						0
Other	36.	0	0		0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9	1.	0			0		0
955 Intergovernmental Agreements	2.	0	0		10,000	0	0
956 Tech Prep	3.	(1,741)			0		(1,741)
9	4.	0	0	0	0	0	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	40,000	10,469
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	40,000	10,470
Total Expenditures (lines 1-4)	80,000	20,939

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

DISTRICT NAME Willcox Unified School District #13

COUNTY COCHISE

CTDS NUMBER 020213000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016	\$11,654,000	1.
2. Bonds issued during FY 2017	0	2.
3. Bonds retired during FY 2017	735,000	3.
4. Bonds Outstanding, June 30, 2017	\$10,919,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$0	5.
6. Short-term Debt Outstanding, June 30, 2017	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$62,214,575	Tax Rate	4.7882
b. Secondary	\$62,214,575	Tax Rate	2.8681
2. Number of Schools			3
3. Actual Days in Session			145
4. Area of School District (Square Miles)			923

(Report this WHETHER OR NOT district changed boundaries in FY 2017)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage			1.
2. Excessive/unexpected legal expenses			2.
3. Mitigation or removal of health or safety hazard			3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$4,819,717
2. Classroom Supplies (Function 1000, Object Code 6600)	\$134,336
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,231,630
4. Support Services—Students (Function 2100)	\$534,773
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,228,319
6. Total Current Expenditures	\$8,948,775

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)

\$0

G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$0
2. Bond funds	\$178,068
3. Other funds, except for any employee retirement funds	\$0

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

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

- 1. Quantitative Reasoning
- 2. Verbal Reasoning
- 3. Nonverbal Reasoning
- 4. Total Duplicated Enrollment (lines 1-3)

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning						1		1	1	3	1	1		8
2. Verbal Reasoning							1					2		3
3. Nonverbal Reasoning							1		1	3		1		6
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	1	2	1	2	6	1	4	0	17

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

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technological Education
- 7. Career Education
- 8. Total (lines 1-7)

PROGRAM	PROGRAM	
200	200	
BUDGET	ACTUAL	
648,605	654,392	1.
7,000	1,554	2.
0		3.
174,204	151,331	4.
0		5.
205,000	230,537	6.
0		7.
1,034,809	1,037,814	8.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	1,554
Total	\$	1,554

**D. EXPENDITURES FOR AUDIT SERVICES**

- 1. Nonfederal Audit Expenditures - M&O Fund
- 2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
6350	38,500	32,050
6330	3,500	3,400

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

Actual Expenditures made in FY 2017 \$ 27,750

**F. TUITION**

**Type 03 Districts Only**

- 1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- 2. Tuition to Other Arizona Districts for all other students (objects 6561)
- 3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
- 4. Tuition to Out-of-State Districts for all other students (objects 6562)

**Non-Type 03 Districts**

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

**All Districts**

- 7. Tuition to Private Schools (object 6563)
- 8. Tuition to Ed Services/Coops/IGAs (object 6564)
- 9. Tuition Other (object 6569) (1)
- 10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
8,532			8,532
15,735			15,735
24,267	0	0	24,267

(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

Funds 020-799	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)	
1000 Instruction	520,671	140,617	30,577	78,726	161,640	0				19,969	0	952,200
2000 Support Services												
2100 Students	32,569	10,532	3,999	7,021	18,525	0				19,547		92,193
2200 Instructional Staff	39,733	7,481	36,137	13,170	1,477					0		97,998
2300 General Administration	500	93	1,000	1,576	2,700					0		5,869
2400 School Administration	25,210	4,947	0	789	0	6,557				0		37,503
2500, 2900 Central Services, Other	63,161	22,796	10,331	102	59,625	0				0		156,015
2600 Operation and Maintenance of Plant	0	0	72,407	1,871	26,270							100,548
2700 Student Transportation	8,299	1,489	0	670	63,612							74,070
3000 Operation of Noninstructional Services												
3100 Food Service Operations	12,356	8,374	384,816	32,569	120	400				0		438,635
3200 Enterprise Operations												0
3300 Community Services Operations												0
3400 Bookstore Operations	4,206	788	0	0		385				0		5,379
4000 Facilities Acquisition and Construction			5,600	0	17,873							23,473
5000 Debt Service								761,327	451,181		0	1,212,508
Total (lines 1-14)	706,705	197,117	544,867	136,494	351,842	7,342	0	761,327	451,181	39,516	0	3,196,391

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)	2,230,508	48,314	0
2. Special Education (Programs 200-230, 250, and 300-399)	334,474	5,544	0
3. Vocational Education (Programs 270 and 540)	237,924	4,656	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	81,943	3,706	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	196,229	0	0

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 22,262
7. Number of FTE-Certified Teachers	73
8. Number of FTE-Contract Teachers	0

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	25,989
2. 6620-6629 Energy	82,287

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700		0	0
2. Program 800		0	0
3. Program 900		0	0
4. Total (lines 1-3)	0	0	0

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	1,085
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	16,788
4. Total (lines 1-3)	17,873
5. 6450 Construction	5,600

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	192,912
3. Subtotal (Lines 1-2)	192,912
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	17,461

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 020213000

I certify that the Annual Financial Report of \_\_\_\_\_ District, \_\_\_\_\_ County, for fiscal year 2017 was approved by the Governing Board on \_\_\_\_\_, 2017, and that the complete Annual Financial Report may be reviewed by contacting \_\_\_\_\_ at the District Office, telephone \_\_\_\_\_, during normal business hours.

Avg. Daily Membership 2016 2017  
 Attending 1,091.639 1,090.174  
 2017 Tax Rates: Primary Secondary  
4.7882 2.8681

ADE/AG 41-202S Rev. 8/17-FY 2017

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				6,047,842	5,379,003	
Special Education				1,034,809	1,037,814	
Pupil Transportation				452,500	411,325	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				47,600	47,923	
Maintenance and Operation Total	1,113,170	7,103,276	0	7,582,751	6,876,065	1,340,381
Classroom Site Funds	179,562	475,884		827,098	446,995	208,451
Instructional Improvement	71,291	46,647		80,000	20,939	96,999
Unrestricted Capital Outlay	359,730	390,583	0	402,458	402,417	347,896
Adjacent Ways	0	168,800	0	200,000	0	168,800
Bond Building	199,961	0	0	200,000	21,893	178,068
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	(20,091)	1,039,078	(24,244)	1,265,000	926,831	67,912
State Projects	19,158	23,876		0	17,813	25,221
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	13,992	72	0	14,000	0	14,064
Food Service	13,713	445,253	0	500,000	438,516	20,450
Civic Center	1,258	27,844	0	20,000	0	29,102
Community School	0	0	0	0	0	0
Auxiliary Operations	33,059	68,629	0	100,000	70,536	31,152
Extracurricular Activities Fees	62,777	36,169	0	80,000	21,930	77,016
Gifts and Donations	85,095	15,830	0	20,000	70,701	30,224
Career & Tech. Ed. & Voc. Ed. Projects	1,119	2,636	0	0	716	3,039
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	295,563	1,388	0	500,000	0	296,951
Textbooks	1,493	879	0	1,500	524	1,848
Litigation Recovery	18,787	121,625	0	500,000	3,976	136,436
Indirect Costs	846	6	24,244	80,000	23,196	1,900
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	100	0	0	0	80	20
Advertisement	0	0	0	0	0	0
Joint Technical Education	290,573	240,938	0	350,000	123,360	408,151
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	852,835	1,139,937	0	1,124,880	1,025,519	967,253
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(70,492)	0	0	300,000	36,968	(107,460)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	0	0			0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	10,000	0	0
OPEB	(1,741)	0	0	0	0	(1,741)
Other Funds	0	0	0	0	0	0