



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
2019

SIGNATURE/DATE

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SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on
10/9/2019 contain(s) the data for the AFR described above.

Date

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Superintendent Signature

KEVIN DAVIS

Superintendent (Typed Name)

KEVIN DAVIS

District Contact Employee

[Handwritten Signature]

Business Manager Signature

KEVIN DAVIS

Business Manager (Typed Name)

520-384-8600

Telephone Number

Kevin.davis@wusd13.org

Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>7,290,682</u>
2. Classroom Site Funds (from page 3, line 49)	\$	<u>497,708</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>542,496</u>

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) 1900 Refund of prior year's expenditures.

Subtotal (lines 2-19)

2000 Intermediate

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

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)

Subtotal (lines 31-36)

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

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.	1,345,788	324,741	297,017	70,406	945,287	1.
2.	2,932,118	288,061	16,071		931,714	2.
3.	0					3.
4.	0	0	0		0	4.
5.	6,281	0			0	5.
6.	3,940	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.	0	0			0	14.
15.	0	0			0	15.
16.	0	0			0	16.
17.	0	0			0	17.
18.	23,838	0	0	0	10,351	18.
19.	13,988	0	0	0	0	19.
20.	2,980,165	288,061	16,071	0	942,065	20.
21.	0	0				21.
22.	265,149	16,834				22.
23.	0	0				23.
24.	0	0				24.
25.	265,149	16,834				25.
26.	0	0				26.
27.	4,098,050	261,578				27.
28.	308,654	3,105				28.
29.	0	0			0	29.
30.	4,406,704	264,683			0	30.
31.	0					31.
32.	0					32.
33.	0					33.
34.	0					34.
35.	0					35.
36.	0				0	36.
37.	0				0	37.
38.	7,652,018	569,578	16,071	0	942,065	38.
39.				0	0	39.
40.	0	0	0	0	0	40.
41.	0	0	0	0	0	41.
42.	8,997,806	894,319	313,088	70,406	1,887,352	42.
43.	7,290,682	542,496	156,817	69,821	936,369	43.
44.	0	0	0	0	0	44.
45.	7,290,682	542,496	156,817	69,821	936,369	45.
46.	1,707,124	351,823	156,271	585	950,983	46.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$7,500 at 7/1/18.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$7,500 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures o \$335,369

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.	2,066,395	616,734	2,275	46,404	0	3,462,787	2,731,808	2,587,177	5.6%
2000 Support Services										
2100 Students	2.	172,516	53,937	26,859	8,772	667	302,500	262,751	227,351	15.6%
2200 Instructional Staff	3.	108,842	30,828	26,479	2,121	150	180,000	168,420	164,830	2.2%
2300 General Administration	4.	77,480	25,757	51,093	146	55	168,100	154,531	172,633	-10.5%
2400 School Administration	5.	338,459	91,864	15,642	2,093	1,589	479,500	449,647	457,740	-1.8%
2500 Central Services	6.	303,334	103,021	101,992	12,327	2,316	554,300	522,990	529,532	-1.2%
2600 Operation & Maintenance of Plant	7.	263,207	115,249	294,931	316,575	2,000	1,040,000	991,962	865,281	14.6%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	528	12,869	0	42,000	13,397	14,097	-5.0%
610 School-Sponsored Cocurricular Activities	10.	99,930	35,632	608	103	0	137,500	136,273	124,159	9.8%
620 School-Sponsored Athletics	11.	124,029	22,491	529	14,146	0	161,000	161,195	110,879	45.4%
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 Subtotal (lines 1-13)	14.	3,554,192	1,095,513	520,936	415,556	6,777	6,527,687	5,592,974	5,253,679	6.5%
200 and 300 Special Education										
1000 Instruction	15.	676,185	230,226	18,085	1,551	0	752,409	926,047	835,672	10.8%
2000 Support Services										
2100 Students	16.	131,280	30,601	48,206	0	0	237,000	210,087	195,382	7.5%
2200 Instructional Staff	17.	28,444	7,372	2,351	3,412	0	39,800	41,579	35,472	17.2%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	4,193	982	0	0	0	5,600	5,175	2,700	91.7%
2500 Central Services	20.	0	0	4,303	0	0	0	4,303	4,647	-7.4%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
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.	840,102	269,181	72,945	4,963	0	1,034,809	1,187,191	1,073,873	10.6%
400 Pupil Transportation	25.	187,034	48,597	59,906	171,897	794	525,000	468,228	401,416	16.6%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
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%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	31,606	10,683	0	0	0	41,660	42,289	43,541	-2.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	4,612,934	1,423,974	653,787	592,416	7,571	8,129,156	7,290,682	6,772,509	7.7%

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

	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		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)		118,825										
Interest Income and Other Revenues		0										
Total Revenues (lines 1 and 2)		118,825										
Expenditures												
100 Regular Education												
1000 Instruction			94,000	17,365				258,049	111,365	69,629	59.9%	
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)			94,000	17,365				258,049	111,365	69,629	59.9%	
200 and 300 Special Education												
1000 Instruction			26,000	5,201				0	31,201	21,166	47.4%	
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 and 300 Subtotal (lines 8-10)			26,000	5,201				0	31,201	21,166	47.4%	
Other Programs (Specify) _610,620												
1000 Instruction			3,428	683				0	4,111	2,989	37.5%	
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)			3,428	683				0	4,111	2,989	37.5%	
Total Classroom Site Fund 011 - Base Salary	96,196	118,825	123,428	23,249			0	258,049	146,677	93,785	56.4%	68,344
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		237,650										
Interest Income and Other Revenues		0										
Total Revenues (lines 17 and 18)		237,650										
Expenditures												
100 Regular Education												
1000 Instruction			134,805	24,336				438,345	159,141	166,595	-4.5%	
2100 Support Services - Students			2,550	476				0	3,026	0	--	
2200 Support Services - Instructional Staff			0	0				0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			137,355	24,812				438,345	162,167	166,595	-2.7%	
200 and 300 Special Education												
1000 Instruction			37,339	7,442				0	44,781	48,208	-7.1%	
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 and 300 Subtotal (lines 24-26)			37,339	7,442				0	44,781	48,208	-7.1%	
Other Programs (Specify) 610,620												
1000 Instruction			7,650	1,525				0	9,175	10,261	-10.6%	
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)			7,650	1,525				0	9,175	10,261	-10.6%	
Total Classroom Site Fund 012 - Performance Pay	68,726	237,650	182,344	33,779			0	438,345	216,123	225,063	-4.0%	90,253
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		237,650										
Interest Income and Other Revenues		0										
Total Revenues (lines 33 and 34)		237,650										
Expenditures												
100 Regular Education												
1000 Instruction			79,134	32,251	2,000	0		416,368	113,385	108,037	5.0%	
2100 Support Services - Students			0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff			14,000	2,734	0	0		0	16,734	19,666	-14.9%	
Program 100 Subtotal (lines 36-38)			93,134	34,985	2,000	0		416,368	130,119	127,703	1.9%	
200 and 300 Special Education												
1000 Instruction			0	0	0	0		0	0	0	0.0%	
2100 Support Services - Students			0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff			2,000	392	0	0		0	2,392	2,386	0.3%	
Program 200 and 300 Subtotal (lines 40-42)			2,000	392	0	0		0	2,392	2,386	0.3%	
530 Dropout Prevention Programs												
1000 Instruction			0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) _620												
1000 Instruction			0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff			2,000	397	0	0		0	2,397	0	--	
Other Programs Subtotal (lines 45 and 46)			2,000	397	0	0		0	2,397	0	--	
Total Classroom Site Fund 013 - Other	132,834	237,650	97,134	35,774	2,000	0	0	416,368	134,908	130,089	3.7%	255,576
Total Classroom Site Funds (lines 16, 32, and 48)	317,756	594,125	402,906	92,602	2,000	0	0	1,112,762	497,708	448,937	10.9%	414,173

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	0
Other Revenues	0
Total Interest Income and Other Revenues	0

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	146,677
Total Expenditures - Actual	146,677
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	0
Other Revenues	0
Total Interest Income and Other Revenues	0

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	216,123
Total Expenditures - Actual	216,123
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	0
Other Revenues	0
Total Interest Income and Other Revenues	0

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	134,908
Total Expenditures - Actual	134,908
Difference	0

(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	
Unrestricted Capital Outlay Override (1)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	17,942	92,263	174,350			0	298,516	284,555	143,239	98.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	1,730	28,418			1	25,000	30,149	9,487	217.8%
2300, 2400, 2500, 2900 Administration	4.	0		30,993		0	0	50,000	30,993	46,200	-32.9%
2600 Operation & Maintenance of Plant	5.	0		46,356			43,916	20,000	90,272	31,953	182.5%
2700 Student Transportation	6.	0		58,751			0	85,000	58,751	319	18317.2%
3000 Operation of Noninstructional Services	7.	0		6,178			0	0	6,178	0	--
4000 Facilities Acquisition and Construction	8.	0		0			6,440	50,000	6,440	37,337	-82.8%
5000 Debt Service	9.				35,158	0		31,000	35,158	141,463	-75.1%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	17,942	93,993	345,046	35,158	0	50,357	559,516	542,496	409,998	32.3%

(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 \$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		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	559,516	542,496	200,000	69,821	0	0	400,000	156,817
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.	0	50,356	0	0	0	0	0	156,817
6710 Land and Improvements	5.	0	0	0	0	0	0	400,000	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	5,000	63,496	50,000	0	0	0	0	0
673X Vehicles	8.	85,000	50,456	100,000	57,608	0	0	0	0
673X Technology-Related Hardware and Software	9.	150,000	231,094	50,000	12,213	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	35,158	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	240,000	430,560	200,000	69,821	0	0	400,000	156,817
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	50,356	0	69,821			400,000	156,817
New Construction	14.	0		0		0		0	
Other	15.	240,000	380,204	200,000		0		0	
Total (lines 13-15)	16.	240,000	430,560	200,000	69,821	0	0	400,000	156,817

Funds 610, 630, 695, and 620

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

\$ 0
\$ 0

CAPITAL ASSETS AS OF
JUNE 30, 2019

Land and Improvements	\$3,629,821	1.
Buildings and Improvements	\$23,977,081	2.
Furniture, Equipment, Vehicles, and Technology	\$2,978,152	3.
Construction in Progress	\$30,619	4.
Total	\$30,615,673	5.

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 & 699 Impact Aid and Federal Impact Aid (Construction)
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL			BUDGET	ACTUAL	
1.	(56,976)	460,501	(29,004)	600,000	439,960	(65,439)
2.	(20,197)	75,356	(3,687)	75,000	58,297	(6,825)
3.	(200)	11,600	(1,068)	75,000	11,400	(1,068)
4.	0	0	0	0	0	0
5.	(9,485)	15,418	0	50,000	12,807	(6,874)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(31,026)	31,045	(2,919)	300,000	235,281	(238,181)
9.	(580)	0	0	0	0	(580)
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(7,542)	36,762	0	25,000	26,381	2,839
13.	101	0	0	0	0	101
14.	208,770	62,613	0	200,000	6,272	265,111
15.	0	49,352	0	100,000	49,352	0
16.	0	0	0	0	0	0
17.	21,909	103,127	0	150,000	56,860	68,176
18.	104,774	845,774	(36,678)	1,575,000	896,610	17,260

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 19-29)

19.	1	20,367	0	20,000	20,368	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	2,240	0	0	0	0	2,240
25.	0	0	0	0	0	0
26.	0	0	0	5,000	0	0
27.	0	143,703	0	5,000	3,444	140,259
28.	16,807	0	0	0	0	16,807
29.	12,467	49,345	0	5,000	42,110	19,702
30.	31,515	213,415	0	35,000	65,922	179,008

Total Federal and State Projects (lines 18 and 30)

31.	136,289	1,059,189	(36,678)	1,610,000	962,532	196,268
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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 (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).

	1.	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	1.
		ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	133,939	48,743		75,000	36,001	146,681	1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0	2.
071 Structured English Immersion (1)	3.	0	0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0	4.
500 School Plant	5.	14,159	0	0	20,000	0	14,159	5.
515 Civic Center	6.	31,470	1,383	0	50,000	0	32,853	6.
520 Community School	7.	0	0	0	0	0	0	7.
525 Auxiliary Operations	8.	91,567	125,154	0	100,000	98,551	118,170	8.
526 Extracurricular Activities Fees Tax Credit	9.	74,694	31,500	0	80,000	18,137	88,057	9.
530 Gifts and Donations	10.	37,273	14,679	0	50,000	10,246	41,706	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	5,712	4,551	0	10,000	3,080	7,183	11.
540 Fingerprint	12.	0	0	0	2,000	0	0	12.
545 School Opening	13.	0	0	0	0	0	0	13.
550 Insurance Proceeds	14.	284,459	4,024	0	300,000	90,305	198,178	14.
555 Textbooks	15.	1,926	341	0	1,500	0	2,267	15.
565 Litigation Recovery	16.	129,081	964,711	0	200,000	966,276	127,516	16.
570 Indirect Costs	17.	1,446	0	36,678	75,000	26,000	12,124	17.
575 Unemployment Insurance	18.	0	0	0	0	0	0	18.
580 Teacherage	19.	0	0	0	0	0	0	19.
585 Insurance Refund	20.	0	0	0	0	0	0	20.
590 Grants and Gifts to Teachers	21.	20	0	0	0	0	20	21.
595 Advertisement	22.	0	0	0	0	0	0	22.
596 Career Technical Education	23.	491,712	199,704	0	350,000	183,519	507,897	23.
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0	24.
650 Gifts and Donations—Capital	25.	0	0	14,000	0	14,000	0	25.
660 Condemnation	26.	0	0	0	0	0	0	26.
665 Energy and Water Savings	27.	0	0	0	0	0	0	27.
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0	28.
691 Building Renewal Grant	29.	7,456	9,462	0	400,000	160	16,758	29.
695 New School Facilities	30.	0	0		0	0	0	30.
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0	31.
850 Student Activities	32.	0	0			0	0	32.
Other	33.	0	0	0	0	0	0	33.
INTERNAL SERVICE FUNDS 950-989								
9__ Self Insurance	1.			0	0		0	1.
955 Intergovernmental Agreements	2.			0	0		0	2.
9__ OPEB	3.			0	0		0	3.
965_965 Cochise College IGA	4.	9,637	10,159	0	10,000	5,427	14,369	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	25,000	12,000
Dropout Prevention Programs	25,000	12,000
Instructional Improvement Programs	25,000	12,001
Total Expenditures (lines 1-4)	75,000	36,001
Total Expenditures from the Accounting Data		36,001

(1) Actual Revenues and Actual Expenditures should agree with Supplement, 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, 2018	\$8,670,000	1.
2. Bonds issued during FY 2019	0	2.
3. Bonds retired during FY 2019	(620,000)	3.
4. Bonds Outstanding, June 30, 2019	\$8,050,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

B. District Assessed Valuation and Other District Information			
1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$67,356,989	Tax Rate	4.1000
b. Secondary	\$67,356,989	Tax Rate	2.4000
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 2019)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)			
1. Destruction or damage	M & O	Unrestricted Capital Outlay	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)	\$5,207,882
2. Classroom Supplies (Function 1000, Object Code 6600)	\$226,279
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$1,326,031
4. Support Services—Students (Function 2100)	\$525,167
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$2,348,211
6. Total Current Expenditures	\$9,633,570
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$871,914
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$8,761,656

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
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)	\$0
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G. Cash and Investments held at June 30, 2019	
1. Sinking funds	\$0
2. Bond funds	\$585
3. Other funds, except for any employee retirement funds	\$0

H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)	
1. Average salary of all teachers employed in FY 2019	\$43,217
2. Average salary of all teachers employed in FY 2018	\$40,054
3. Increase in average teacher salary from prior year	\$3,163
4. Percentage increase	7.9%

Comments on Average Salary Calculation (Optional):

Average salary from FY2018 from AZ Auditor General's Spending Report. FY2019 amount from district's spending levels for the year.

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	1	3	1	8
2. Verbal Reasoning							1		1				2	4
3. Nonverbal Reasoning									1		1	3	1	6
4. Total Duplicated Enrollment (lines 1-3)	0	0	0	0	0	1	1	1	2	1	2	6	4	18

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technological Education (non-CTED)
- 7. Career Education
- 8. Career Technical Education (CTED programs in 300 range)
- 9. Total (lines 1-8)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	694,491	758,385
2. Gifted Education	2,000	1,948
3. Remedial Education	0	
4. ELL Incremental Costs	140,000	139,211
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-CTED)	0	
7. Career Education	0	
8. Career Technical Education (CTED programs in 300 range)	198,318	287,647
9. Total (lines 1-8)	1,034,809	1,187,191

- 10. IEP required pupil transportation costs coded within Program 400

20,961

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

Actual Expenditures for all Gifted Programs:

K-8	\$	
9-12	\$	1,948
Total	\$	1,948

D. EXPENDITURES FOR AUDIT SERVICES

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

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 35,000	33,800
2. Federal Audit Expenditures - All Funds	6330 3,500	3,600

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

Actual Expenditures made in FY 2019

\$ 0

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
			0
4,208			4,208
18,085			18,085
22,293	0	0	22,293

(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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	3,929,751	1,174,733	67,175	226,279	255,002	1,067				35,155	0	5,689,162
2000 Support Services												
2100 Students	324,424	89,352	90,683	12,490	26,170	0				7,486	0	550,605
2200 Instructional Staff	182,051	46,933	92,106	12,979	12,151	150				950	0	347,320
2300 General Administration	77,480	25,757	51,093	781	0	55	0			0	0	155,166
2400 School Administration	358,152	95,869	15,642	3,223	2,475	8,062				0	0	483,423
2500, 2900 Central Services, Other	396,738	137,995	119,529	15,029	28,725	3,316			0	6,272	0	707,604
2600 Operation and Maintenance of Plant	263,207	115,249	393,894	358,144	60,356	2,000				0	0	1,192,850
2700 Student Transportation	197,058	51,648	59,906	171,897	116,359	794				0		597,662
3000 Operation of Noninstructional Services												
3100 Food Service Operations	12,913	8,525	328,273	43,209	6,178	400				0	0	399,498
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations												0
3400 Bookstore Operations	4,423	880	236	0	0	385				0	0	5,924
4000 Facilities Acquisition and Construction	0	0	237,398	0	0	0				0	0	237,398
5000 Debt Service								1,538,158	364,491		0	1,902,649
Total (lines 1-14)	5,746,197	1,746,941	1,455,935	844,031	507,416	16,229	0	1,538,158	364,491	49,863	0	12,269,261

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)	2,389,576			
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	359,772			
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	299,216			
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	81,009			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	110,693			

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	94,322
7. Number of FTE-Certified Teachers	75
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	15,580
2. 6620-6629 Energy	221,637

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

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

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

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

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

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	237,398

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

1. 6531 Telecommunications	76,772
2. 6650 Supplies-Technology-Related	0
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	264,195
4. Subtotal (Lines 1-3)	340,967
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	27,411

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 020213000

I certify that the Annual Financial Report of Willcox Unified School District, Cochise County, for fiscal year 2019 was approved by the Governing Board on October 8, 2019 complete Annual Financial Report may be reviewed by contacting Kevin Davis at the District Office telephone 520-384-8600, during normal business hours.

Avg. Daily Membership 2018 2019
 Attending 1,058.730 1,045.575
 2019 Tax Rates: Primary Secondary
 4.1000 2.4000

Rev. 9/19 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				6,527,687	5,592,974	
Special Education				1,034,809	1,187,191	
Pupil Transportation				525,000	468,228	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				41,660	42,289	
Maintenance and Operation Total	1,345,788	7,652,018	0	8,129,156	7,290,682	1,707,124
Classroom Site Funds	317,756	594,125		1,112,762	497,708	414,173
Instructional Improvement	133,939	48,743		75,000	36,001	146,681
Unrestricted Capital Outlay	324,741	569,578	0	559,516	542,496	351,823
Adjacent Ways	297,017	16,071	0	400,000	156,817	156,271
Bond Building	70,406	0	0	200,000	69,821	585
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	104,774	845,774	(36,678)	1,575,000	896,610	17,260
State Projects	31,515	213,415	0	35,000	65,922	179,008
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	14,159	0	0	20,000	0	14,159
Food Service	10,544	381,826	0	550,000	379,333	13,037
Civic Center	31,470	1,383	0	50,000	0	32,853
Community School	0	0	0	0	0	0
Auxiliary Operations	91,567	125,154	0	100,000	98,551	118,170
Extracurricular Activities Fees	74,694	31,500	0	80,000	18,137	88,057
Gifts and Donations	37,273	14,679	14,000	50,000	24,246	41,706
Career & Tech. Ed. & Voc. Ed. Projects	5,712	4,551	0	10,000	3,080	7,183
Fingerprint	0	0	0	2,000	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	284,459	4,024	0	300,000	90,305	198,178
Textbooks	1,926	341	0	1,500	0	2,267
Litigation Recovery	129,081	964,711	0	200,000	966,276	127,516
Indirect Costs	1,446	0	36,678	75,000	26,000	12,124
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	20	0	0	0	0	20
Advertisement	0	0	0	0	0	0
Career Technical Education	491,712	199,704	0	350,000	183,519	507,897
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	945,287	942,065	0	950,000	936,369	950,983
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	7,456	9,462	0	400,000	160	16,758
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	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	9,637	10,159	0	10,000	5,427	14,369