



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report and School Level Reporting Form per A.R.S. §15-904 for the Fiscal Year 2021

SIGNATURE/DATE SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on contain(s) the data for the AFR described above. Date

Superintendent Signature Gregory J. Donovan Superintendent (Typed Name) Barbara Thompson District Contact Employee

Business Manager Signature Barbara Thompson Business Manager (Typed Name) 623-738-0012 Telephone Number barbara.thompson@west-mec.org Email

TOTAL EXPENDITURES BY FUND table with 3 rows: 1. Maintenance & Operation (from page 2, line 32) \$ 28,140,602; 2. Classroom Site Funds (from page 3, line 55) \$ 436,118; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 5,701,014

**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) MISC REVENUE

**Subtotal (lines 2-19)**

**2000 County**

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

**Subtotal (lines 21-24)**

**3000 State**

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

**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) 5600

**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.	30,072,315	25,838,990	0	62,269,004	814,906
2.	8,415,712	0	0		19,381,212
3.	0				
4.	119,870	0	0		274,648
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	317,858	232,830	0	0	650,920
19.	274,252	57,787	0	139,121	(1)
20.	9,127,692	290,617	0	139,121	20,306,779
21.	0	0			
22.	2,508,498	265,212			
23.	0	0			
24.	0	0			
25.	2,508,498	265,212			
26.	0	0			
27.	21,932,831	3,366,087			
28.	99,004	0			
29.	(1)	0			0
30.	22,031,834	3,366,087			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	33,668,024	3,921,916	0	139,121	20,306,779
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	63,740,339	29,760,906	0	62,408,125	21,121,685
43.	28,140,602	5,701,014	0	8,209,897	19,760,481
44.	0	0	0	0	0
45.	28,140,602	5,701,014	0	8,209,897	19,760,481
46.	35,599,737	24,059,892	10/11/2021 12:47 PM	54,198,228	1,361,204

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$30,072,315 at 7/1/20.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$35,599,737 at 6/30/21.

(4) Debt Service Fund, interest expenditures amount: \$6,904,281

**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.	0	0	0	0	0	0	0	0	0.0%
2000 Support Services										
2100 Students	2.	0	0	0	0	0	0	0	0	0.0%
2200 Instructional Staff	3.	0	0	0	0	0	0	0	0	0.0%
2300 General Administration	4.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	5.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	6.	0	0	0	0	0	0	0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0	0	0	0	0	0	0	0	0.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	0	0	0	0.0%
610 School-Sponsored Cocurricular Activities	10.	0	0	0	0	0	0	0	0	0.0%
620 School-Sponsored Athletics	11.	0	0	0	0	0	0	0	0	0.0%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	663,216	269,742	0	0	0	1,112,033	932,958	815,825	14.4%
Regular Education Subsection Subtotal (lines 1-13)	14.	663,216	269,742	0	0	0	1,112,033	932,958	815,825	14.4%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	2,227,658	911,649	166,777	528,976	11,161,547	17,822,187	14,996,607	15,889,421	-5.6%
2000 Support Services										
2100 Students	16.	1,164,000	520,592	12,181	559	26,942	2,520,135	1,724,274	1,614,805	6.8%
2200 Instructional Staff	17.	1,229,883	591,242	65,240	47,063	260,085	2,747,635	2,193,513	2,197,178	-0.2%
2300 General Administration	18.	693,864	296,158	318,147	17,608	60,529	1,295,505	1,386,306	1,115,142	24.3%
2400 School Administration	19.	1,129,812	484,414	1,090	39,162	5,496	1,898,591	1,659,974	1,623,347	2.3%
2500 Central Services	20.	1,091,421	639,004	865,406	64,773	27,256	2,827,926	2,687,860	2,318,693	15.9%
2600 Operation & Maintenance of Plant	21.	419,671	204,215	1,424,953	508,604	1,667	3,284,481	2,559,110	2,674,559	-4.3%
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.	7,956,309	3,647,274	2,853,794	1,206,745	11,543,522	32,396,460	27,207,644	27,433,145	-0.8%
<b>400 Pupil Transportation</b>	25.	0	0	0	0	0	22,000	0	1,525	-100.0%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	27.	0	0	0	0	0		0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	31.	0	0	0	0	0	0	0	0	0.0%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	8,619,525	3,917,016	2,853,794	1,206,745	11,543,522	33,530,493	28,140,602	28,250,495	-0.4%

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	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%)	1.	157,059										1.
Interest Income and Other Revenues	2.	(509)										2.
Total Revenues (lines 1 and 2)	3.	156,550										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.	0	0	0				0	0	0	0.0%	4.
2100 Support Services - Students	5.	0	0	0				0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.	0	0	0				0	0	0	0.0%	6.
Program 100 Subtotal (lines 4-6)	7.	0	0	0				0	0	0	0.0%	7.
200 and 300 Special Education												
1000 Instruction	8.	85,926	17,875					4,412,392	103,801	95,213	9.0%	8.
2100 Support Services - Students	9.	0	0					0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.	0	0					0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.	85,926	17,875					4,412,392	103,801	95,213	9.0%	11.
Other Programs (Specify)												
1000 Instruction	12.	0	0					0	0	0	0.0%	12.
2100 Support Services - Students	13.	0	0					0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.	0	0					0	0	0	0.0%	14.
3300 Community Services Operations	15.	0	0					0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.	0	0					0	0	0	0.0%	16.
Total Classroom Site Fund 011 - Base Salary	17.	274,498	156,550	85,926	17,875		0	4,412,392	103,801	95,213	9.0%	327,247
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	18.	314,119										18.
Interest Income and Other Revenues	19.	1,875										19.
Total Revenues (lines 18 and 19)	20.	315,994										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.	0	0	0				0	0	0	0.0%	21.
2100 Support Services - Students	22.	0	0	0				0	0	0	0.0%	22.
2200 Support Services - Instructional Staff	23.	0	0	0				0	0	0	0.0%	23.
Program 100 Subtotal (lines 21-23)	24.	0	0	0				0	0	0	0.0%	24.
200 and 300 Special Education												
1000 Instruction	25.	151,172	30,251					9,040,205	181,423	181,715	-0.2%	25.
2100 Support Services - Students	26.	0	0					0	0	0	0.0%	26.
2200 Support Services - Instructional Staff	27.	0	0					0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.	151,172	30,251					9,040,205	181,423	181,715	-0.2%	28.
Other Programs (Specify)												
1000 Instruction	29.	0	0					0	0	0	0.0%	29.
2100 Support Services - Students	30.	0	0					0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.	0	0					0	0	0	0.0%	31.
3300 Community Services Operations	32.	0	0					0	0	0	0.0%	32.
Other Programs Subtotal (lines 29-32)	33.	0	0					0	0	0	0.0%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	687,079	315,994	151,172	30,251		0	9,040,205	181,423	181,715	-0.2%	821,650
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	35.	314,119										35.
Interest Income and Other Revenues	36.	4,256										36.
Total Revenues (lines 35 and 36)	37.	318,375										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.	0	0	0	0			0	0	0	0.0%	38.
2100 Support Services - Students	39.	0	0	0	0			0	0	0	0.0%	39.
2200 Support Services - Instructional Staff	40.	0	0	0	0			0	0	0	0.0%	40.
2310 Support Services - Governing Board	41.	0	0	0	0			0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.	0	0	0	0			0	0	0	0.0%	42.
200 and 300 Special Education												
1000 Instruction	43.	119,082	24,102	2,190	0			9,146,715	145,374	130,653	11.3%	43.
2100 Support Services - Students	44.	0	0	0	0			0	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.	0	0	5,520	0			0	5,520	7,765	-28.9%	45.
2310 Support Services - Governing Board	46.	0	0	0	0			0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.	119,082	24,102	7,710	0			9,146,715	150,894	138,418	9.0%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.	0	0	0	0			0	0	0	0.0%	48.
Other Programs (Specify)												
1000 Instruction	49.	0	0	0	0			98,500	0	0	0.0%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.	0	0	0	0			0	0	0	0.0%	50.
2310 Support Services - Governing Board	51.	0	0	0	0			0	0	0	0.0%	51.
3300 Community Services Operations	52.	0	0	0	0			0	0	0	0.0%	52.
Other Programs Subtotal (lines 49 -52)	53.	0	0	0	0			98,500	0	0	0.0%	53.
Total Classroom Site Fund 013 - Other	54.	802,361	318,375	119,082	24,102	7,710	0	9,245,215	150,894	138,418	9.0%	969,842
Total Classroom Site Funds (lines 17, 34, and 54)	55.	1,763,938	790,919	356,180	72,228	7,710	0	22,697,812	436,118	415,346	5.0%	2,118,739

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, 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>	1.	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>	2.	0	1,113,717	1,271,357			2,783,935	7,780,800	5,169,009	4,050,702	27.6%
1000 Instruction	2.	0	1,113,717	1,271,357			2,783,935	7,780,800	5,169,009	4,050,702	27.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	0	81,125			0	534,371	81,125	205,437	-60.5%
2300, 2400, 2500, 2900 Administration	4.	2,258		323,175		0	1	621,635	325,434	716,541	-54.6%
2600 Operation & Maintenance of Plant	5.	0		16,092			0	90,772	16,092	78,285	-79.4%
2700 Student Transportation	6.	0		0			0	0	0	0	0.0%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0			109,354	32,328,167	109,354	131,384	-16.8%
5000 Debt Service	9.				0	0		0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10.	2,258	1,113,717	1,691,749	0	0	2,893,290	41,355,745	5,701,014	5,182,349	10.0%

(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	
<b>Total Fund Expenditures</b>	1.	41,355,745	5,701,013	62,059,298	8,209,897	0	0	0	0
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.	5,901,060	109,354	30,000,000	214,075	0	0	0	0
6710 Land and Improvements	5.	4,555,440	0	7,000,000	7,922,122	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	1,907,496	1,141,635	1,500,000	0	0	0	0	0
673X Vehicles	8.	155,000	76,114	0	0	0	0	0	0
673X Technology-Related Hardware and Software	9.	684,731	473,999	495,600	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	11.	0	0	0	300	0	0	0	0
<b>Total (lines 2-11)</b>	12.	13,203,727	1,801,102	38,995,600	8,136,497	0	0	0	0
<b>Total amounts reported on lines 2 through 11 above for:</b>									
Renovation	13.	5,901,060	77,044	0	0			0	0
New Construction	14.	0	32,310	30,000,000	8,136,197	0	0	0	0
Other	15.	7,302,667	1,543,585	8,995,600	300	0	0	0	0
<b>Total (lines 13-15)</b>	16.	13,203,727	1,652,939	38,995,600	8,136,497	0	0	0	0

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

1. New construction cost per square foot	\$	280
2. Land acquisition costs	\$	7,922,122

CAPITAL ASSETS AS OF JUNE 30, 2021	
Land and Improvements	\$23,830,694
Buildings and Improvements	\$174,477,201
Furniture, Equipment, Vehicles, and Technology	\$9,986,472
Construction in Progress	\$122,810
<b>Total</b>	<b>\$208,417,177</b>

**FEDERAL AND STATE PROJECTS**

**FEDERAL PROJECTS**

100-130 ESEA Title I - Helping Disadvantaged Children	1.
140-150 ESEA Title II - Prof. Development and Technology	2.
160 ESEA Title IV - 21st Century Schools	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.
190 ESEA Title III - Limited English & Immigrant Students	5.
200 ESEA Title VII - Indian Education	6.
210 ESEA Title VI - Flexibility and Accountability	7.
220 IDEA Part B	8.
230 Johnson-O'Malley	9.
240 Workforce Investment Act	10.
250 AEA-Adult Education	11.
260-270 Vocational Education - Basic Grants	12.
280 ESEA Title X - Homeless Education	13.
290 Medicaid Reimbursement	14.
374 E-Rate	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.
<b>Total Federal Project Funds (lines 1-17)</b>	<b>18.</b>

**Total COVID-19 Federal Relief Funds included in line 17 above**

**STATE PROJECTS**

400 Vocational Education	20.
410 Early Childhood Block Grant	21.
420 Ext. School Yr. - Pupils with Disabilities	22.
425 Adult Basic Education	23.
430 Chemical Abuse Prevention Programs	24.
435 Academic Contests	25.
450 Gifted Education	26.
456 College Credit Exam Incentives	27.
457 Results-based Funding	28.
460 Environmental Special Plate	29.
465-499 Other State Projects	30.
<b>Total State Project Funds (lines 20-30)</b>	<b>31.</b>

**Total Federal and State Projects (lines 18 and 31)**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	0	0	0	0	0	0
2.	0	0	0	0	0	0
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	0	0	0	0	0	0
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	0	0	0	0	0	0
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	31,506	0	0	45,225	(13,719)
13.	0	0	0	0	0	0
14.	0	0	0	0	0	0
15.	225,847	68,709	0	305,167	179,474	115,082
16.	0	0	0	0	0	0
17.	7,182	3,747,298	0	4,453,277	3,358,040	396,440
18.	233,029	3,847,513	0	4,758,444	3,582,739	497,803
19.	0	3,521,632	0	0	3,125,831	395,801
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.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	0	0	0	0	0	0
31.	0	0	0	0	0	0
32.	233,029	3,847,513	0	4,758,444	3,582,739	497,803

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0

19.	0	0
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OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	0

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	321,731	59,895		340,771	0	381,626
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	2,048,518	8,801	0	2,039,786	0	2,057,319
515 Civic Center	6.	273,730	251,668	0	205,425	30,898	494,500
520 Community School	7.	1,257,415	1,268,268	0	788,771	880,181	1,645,502
525 Auxiliary Operations	8.	870,561	540,275	0	572,165	266,603	1,144,233
526 Extracurricular Activities Fees Tax Credit	9.	42,072	25,591	0	34,415	2,781	64,882
530 Gifts and Donations	10.	338,331	73,558	0	176,077	103,658	308,231
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	73,922	24,276	0	62,997	31,760	66,438
540 Fingerprint	12.	0	0	0	0	0	0
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	41,719	204	0	0	0	41,923
555 Textbooks	15.	0	0	0	0	0	0
565 Litigation Recovery	16.	0	0	0	0	0	0
570 Indirect Costs	17.	0	0	0	0	0	0
575 Unemployment Insurance	18.	0	0	0	0	0	0
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	0	0	0	0	0	0
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	0	0	0	0	0	0
597 Arizona Industry Credentials Incentive	24.	357,522	352,133	0	0	147,334	562,321
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	0	0	0	0	0	0
660 Condemnation	27.	0	0	0	0	0	0
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	0	0	0	0	0	0
695 New School Facilities	31.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	70,763	113,174		159,863	122,013	61,924
Other	34.	0	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	258,586	153,909	0	133,000	102,822	309,673
9__ OPEB	3.	0	0	0	0	0	0
905 START/901_	4.	62,768	8,854	0	8,394	7,979	63,643

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	340,771	0
Total Expenditures (lines 1-4)	340,771	0
Total Expenditures from accounting data		0

Check this box if your district did not have expenditures in the Instructional Improvement Fund

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		147,334
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	0	147,334
Total Expenditures from accounting data		147,334

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





**A. Bonds and Short-term Debt**

1. Bonds Outstanding, July 1, 2020	\$144,220,000	1.
2. Bonds issued during FY 2021	0	2.
3. Bonds retired during FY 2021	(53,750,000)	3.
4. Bonds Outstanding, June 30, 2021	\$90,470,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

**B. District Assessed Valuation and Other District Information**

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$0	Tax Rate	0.0000
b. Secondary	\$0	Tax Rate	0.1634
2. Number of Schools	4		
3. Actual Days in Session	Year-round		
4. Area of School District (Square Miles)	3,654		

**(Report this WHETHER OR NOT district changed boundaries in FY 2021)**

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

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

**D. Current Expenditures by Category**

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$21,118,318
2. Classroom Supplies (Function 1000, Object Code 6600)	\$620,634
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,766,708
4. Support Services—Students (Function 2100)	\$1,724,363
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$5,283,468
6. Total Current Expenditures	\$34,513,491
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,564,007
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$31,949,484

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
---	-----

G. Cash and Investments held at June 30, 2021	
1. Sinking funds	\$0
2. Bond funds	\$0
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 2021	\$66,095
2. Average salary of all teachers employed in FY 2020	\$62,948
3. Increase in average teacher salary from prior year	\$3,147
4. Percentage increase	5.0%
Comments on Average Salary Calculation (Optional):	

5. Average salary of all teachers employed in FY 2018	\$58,268
6. Total percentage increase in average teacher salary since FY 2018	13.4%

Check this box if your district has no teachers (transporting districts and some CTEDs).

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

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

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	0	0
2. Gifted Education	0	0
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	32,396,460	27,207,644
9. Total (lines 1-8)	32,396,460	27,207,644
10. IEP required pupil transportation costs coded within Program 400		0

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

Actual Expenditures for all Gifted Programs:

K-8	\$	0
9-12	\$	0
Total	\$	0

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	28,603
2. Federal Audit Expenditures - All Funds	6330	0

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

Actual Expenditures made in FY 2020 \$ 0

**F. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
170,818	0		170,818
0	0		0
170,818	0	0	170,818

(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

	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	1.	4,033,902	1,565,717	184,862	1,866,589	1,387,633	37,635			295,194	1,376,031	10,747,563	1.
2000 Support Services													
2100 Students	2.	1,164,000	520,592	12,181	649	179	1,742			0	356,862	2,056,205	2.
2200 Instructional Staff	3.	1,229,883	591,242	114,365	53,053	99,570	170,018			165	210,570	2,468,866	3.
2300 General Administration	4.	693,864	296,158	318,472	29,948	288	60,529	0		0	0	1,399,259	4.
2400 School Administration	5.	1,129,812	484,414	3,024	51,708	26,786	5,496			0	0	1,701,240	5.
2500, 2900 Central Services, Other	6.	1,091,421	639,004	867,830	67,772	942,382	27,256		0	0	100,328	3,735,993	6.
2600 Operation and Maintenance of Plant	7.	422,461	205,414	1,747,574	645,070	33,659	1,667			0	1,556	3,057,401	7.
2700 Student Transportation	8.	0	0	0	0	0	0			0	0	0	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	0	0	0	0	0	0			0	0	0	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0			0	0	0	10.
3300 Community Services Operations	11.	0	0	0	0	0	0			0	0	0	11.
3400 Bookstore Operations	12.	0	0	0	0	0	0			0	0	0	12.
Total (lines 1-12)	13.	9,765,343	4,302,541	3,248,308	2,714,789	2,490,497	304,343	0	0	295,359	2,045,347	25,166,527	13.
From Federal Funds	14.	1,450,065	581,839	363,604	161,833	786,524	6,667	0	0	0	232,208	3,582,740	14.
From State and Local Sources	15.	8,315,278	3,720,702	2,884,704	2,552,956	1,703,973	297,676	0	0	295,359	1,813,139	21,583,787	15.
4000 Facilities Acquisition and Construction	16.	0	0	396,829	0	7,922,122	0			0	0	8,318,951	16.
5000 Debt Service	17.							12,855,000	6,904,281		0	19,759,281	17.

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)	0	0	0	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	0	0	0	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	3,835,099	28,487	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	0	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	0	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	178,960
7. Number of FTE-Certified Teachers	60
8. Number of FTE-Contract Teachers	0

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

1. 6410-6411 Utility Services	129,850
2. 6620-6629 Energy	512,190

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

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	14,047,806
3. 6880 Sub-awards	0

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	0
2. ESEA Title IV - 21st Century Community Learning Centers	0
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

Improvement of Instruction and Library/Media Services functions detail are optional until fiscal year 2022.

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	101,238	1,944,109	2,045,347
2. Program 800	0	0	0
3. Program 900	0	0	0
4. Total (lines 1-3)	101,238	1,944,109	2,045,347

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

1. 6710 Land and Improvements	7,922,122
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	7,922,122
5. 6450 Construction	323,429

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

1. 6340 Technical Services	248,937
2. 6432 Technology-Related Repairs and Maintenance	1,448
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	175,464
5. 6650 Supplies-Technology-Related	32,073
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,044,284
7. Subtotal (Lines 1-6)	1,502,206
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	238,499

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

1. 2210 Improvement of Instruction	2,166,629
2. 2220 Library/Media Services	0

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070802000

I certify that the Annual Financial Report of West-MEC District, Maricopa County, for fiscal year 2021 was approved by the Governing Board on October 13, 2021, and that the complete Annual Financial Report may be reviewed by contacting Barbara Thompson at the District Office, telephone 623-738-0012, during normal business hours.

Avg. Daily Membership	2020	2021
Attending	7,129.073	6,779.705
2021 Tax Rates:	Primary	Secondary
	0.0000	0.1634

Rev. 8/20 Arizona Department of Education and Auditor General

Chairman 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				1,112,033	932,958	
Special Education				32,396,460	27,207,644	
Pupil Transportation				22,000	0	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				0	0	
Maintenance and Operation Total	30,072,315	33,668,024	0	33,530,493	28,140,602	35,599,737
Classroom Site Funds	1,763,938	790,919		22,697,812	436,118	2,118,739
Instructional Improvement	321,731	59,895		340,771	0	381,626
Unrestricted Capital Outlay	25,838,990	3,921,916	0	41,355,745	5,701,014	24,059,892
Adjacent Ways	0	0	0	0	0	0
Bond Building	62,269,004	139,121	0	62,059,298	8,209,897	54,198,228
Other Capital Funds	0	0	0	0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	233,029	3,847,513	0	4,758,444	3,582,739	497,803
State Projects	0	0	0	0	0	0
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	2,048,518	8,801	0	2,039,786	0	2,057,319
Food Service	0	0	0	0	0	0
Civic Center	273,730	251,668	0	205,425	30,898	494,500
Community School	1,257,415	1,268,268	0	788,771	880,181	1,645,502
Auxiliary Operations	870,561	540,275	0	572,165	266,603	1,144,233
Extracurricular Activities Fees	42,072	25,591	0	34,415	2,781	64,882
Gifts and Donations	338,331	73,558	0	176,077	103,658	308,231
Career & Tech. Ed. & Voc. Ed. Projects	73,922	24,276	0	62,997	31,760	66,438
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	41,719	204	0	0	0	41,923
Textbooks	0	0	0	0	0	0
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	0	0	0	0	0	0
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	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	0	0	0	0	0	0
Arizona Industry Credentials Incentive	357,522	352,133	0	0	147,334	562,321
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	814,906	20,306,779	0	19,759,281	19,760,481	1,361,204
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	70,763	113,174		159,863	122,013	61,924
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	258,586	153,909	0	133,000	102,822	309,673
OPEB	0	0	0	0	0	0
Other Funds	62,768	8,854	0	8,394	7,979	63,643