

DISTRICT NAME Litchfield Elementary School District No.

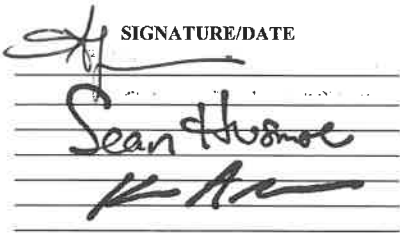
COUNTY Maricopa

CTDS NUMBER 070479000



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
2018

SIGNATURE/DATE

Sean Huson
K Huson

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on
September 12, 2018 contain(s) the data for the AFR described above.
Date


Superintendent Signature

Jodi Gunning
Superintendent (Typed Name)

Wendy D. Qualls
District Contact Employee


Business Manager Signature

Wendy D. Qualls
Business Manager (Typed Name)

(623)535-6032
Telephone Number

qualls@lesd.k12.az.us
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 60,899,612
2. Classroom Site Funds (from page 3, line 49)	\$ 4,162,809
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 1,813,237

DISTRICT NAME Litchfield Elementary School District No. 79

COUNTY Maricopa

CTDS NUMBER 070479000

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) Miscellaneous

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
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 31-37)

Total Fund Revenue (lines 20, 25, 30, and 38)

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

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)

ENDING FUND BALANCE (line 43 minus line 46) (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. 4,276,711	13,623,772	1,260,815	4,300,713	304,827
2. 16,877,268	124,908	4,279		5,324,670
3. 72				
4. 50,953	56	204		7,244
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18. 73,847	135,410	12,443		86,345
19. 40,467				
20. 17,042,607	260,374	16,926	0	5,418,259
21.				
22. 4,223,459	46,110			
23.				
24.				
25. 4,223,459	46,110			
26.	464,663			
27. 36,248,194	395,755			
28. 3,978,611	43,439			
29.				
30. 40,226,805	903,857			0
31.				
32.				
33.				
34.				
35.				
36.				
37.				
38. 0				0
39. 61,492,871	1,210,341	16,926	0	5,418,259
40.			16,138,688	
41.				
42.				
43. 65,769,582	14,834,113	1,277,741	20,439,401	5,723,086
44. 60,899,612	1,813,237	132,287	2,025,621	5,462,321
45. 140,000				
46. 61,039,612	1,813,237	132,287	2,025,621	5,462,321
47. 4,729,970	13,020,876	1,145,454	18,413,780	260,765

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$4,000 at 7/1/17.

(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 \$4,000 at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$1,435,950

DISTRICT NAME Litchfield Elementary School District No. 79

COUNTY Maricopa

CTDS NUMBER 070479000

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.	20,008,273	7,132,024	1,062,451	264,514	23,963	31,149,060	28,491,225	28,618,873	-0.4%	1.
2000 Support Services											
2100 Students	2.	1,845,363	663,775	132,491	19,139	60	2,687,341	2,660,828	2,573,545	3.4%	2.
2200 Instructional Staff	3.	1,193,777	390,363	38,036	7,957	2,178	1,650,696	1,632,311	1,764,048	-7.5%	3.
2300 General Administration	4.	626,100	500,641	126,244	2,650	24,404	1,335,303	1,280,039	1,128,366	13.4%	4.
2400 School Administration	5.	2,186,701	695,014	509	17,290	8,259	2,932,642	2,907,773	2,844,601	2.2%	5.
2500 Central Services	6.	1,494,944	570,227	255,979	35,464	11,408	2,499,238	2,368,022	2,360,453	0.3%	6.
2600 Operation & Maintenance of Plant	7.	2,513,458	1,226,711	2,029,374	2,384,793	2,808	8,712,153	8,157,144	7,922,681	3.0%	7.
2900 Other	8.						0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.						0	0	0	0.0%	9.
610 School-Sponsored Cocurricular Activities	10.	43,466	8,354				72,312	51,820	55,799	-7.1%	10.
620 School-Sponsored Athletics	11.	80,996	15,230	16,714		975	123,100	113,915	112,565	1.2%	11.
630 Other Instructional Programs	12.						0	0	0	0.0%	12.
700, 800, 900 Other Programs	13.						0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.	29,993,078	11,202,339	3,661,798	2,731,807	74,055	51,161,845	47,663,077	47,380,931	0.6%	14.
200 and 300 Special Education											
1000 Instruction	15.	3,724,330	1,617,214	420,366	4,458	370	6,106,803	5,766,738	5,176,135	11.4%	15.
2000 Support Services											
2100 Students	16.	1,533,874	509,150	951,581	31,444		3,166,996	3,026,049	2,439,416	24.0%	16.
2200 Instructional Staff	17.	331,232	120,292	6,895	2,978	1,000	505,427	462,397	453,427	2.0%	17.
2300 General Administration	18.	69,928	17,762	11,321			113,059	99,011	67,516	46.6%	18.
2400 School Administration	19.	38,007	11,429			385	54,240	49,821	47,536	4.8%	19.
2500 Central Services	20.			9,077		1,328	35,266	10,405	21,234	-51.0%	20.
2600 Operation & Maintenance of Plant	21.			2,787	5,543		13,400	8,330	7,362	13.1%	21.
2900 Other	22.						0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	5,697,371	2,275,847	1,402,027	44,423	3,083	9,995,191	9,422,751	8,212,626	14.7%	24.
400 Pupil Transportation	25.	1,713,189	887,505	169,604	447,582	5,909	3,342,636	3,223,789	2,865,454	12.5%	25.
510 Desegregation											
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%	26.
530 Dropout Prevention Programs											
1000 Instruction	27.							0	0	0.0%	27.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.							0	0	0.0%	28.
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%	29.
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%	30.
550 K-3 Reading Program	31.	448,192	141,803				589,995	589,995	517,489	14.0%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	37,851,830	14,507,494	5,233,429	3,223,812	83,047	65,089,667	60,899,612	58,976,500	3.3%	32.

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		
Classroom Site Fund 011 - Base Salary													
Revenues													
CSF Allocation (20%)	1.		963,956										1.
Interest Income	2.		5,785										2.
Total Revenues (lines 1 and 2)	3.		969,741										3.
Expenditures													
100 Regular Education													
1000 Instruction	4.			612,849	119,281				1,298,461	732,130	739,992	-1.1%	4.
2100 Support Services - Students	5.								0	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.								0	0	0	0.0%	6.
Program 100 Subtotal (lines 4-6)	7.			612,849	119,281				1,298,461	732,130	739,992	-1.1%	7.
200 and 300 Special Education													
1000 Instruction	8.			83,163	16,146				146,570	99,309	87,711	13.2%	8.
2100 Support Services - Students	9.								0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.								0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.			83,163	16,146				146,570	99,309	87,711	13.2%	11.
Other Programs (Specify)													
1000 Instruction	12.								0	0	0	0.0%	12.
2100 Support Services - Students	13.								0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.								0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.			0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary	16.	479,903	969,741	696,012	135,427				1,445,031	831,439	827,703	0.5%	16.
Classroom Site Fund 012 - Performance Pay													
Revenues													
CSF Allocation (40%)	17.		1,927,911										17.
Interest Income	18.		20,944										18.
Total Revenues (lines 17 and 18)	19.		1,948,855										19.
Expenditures													
100 Regular Education													
1000 Instruction	20.			1,224,567	239,038				2,849,526	1,463,605	1,494,991	-2.1%	20.
2100 Support Services - Students	21.								0	0	0	0.0%	21.
2200 Support Services - Instructional Staff	22.								0	0	0	0.0%	22.
Program 100 Subtotal (lines 20-22)	23.			1,224,567	239,038				2,849,526	1,463,605	1,494,991	-2.1%	23.
200 and 300 Special Education													
1000 Instruction	24.			158,447	30,945				326,828	189,392	170,569	11.0%	24.
2100 Support Services - Students	25.								0	0	0	0.0%	25.
2200 Support Services - Instructional Staff	26.								0	0	0	0.0%	26.
Program 200 and 300 Subtotal (lines 24-26)	27.			158,447	30,945				326,828	189,392	170,569	11.0%	27.
Other Programs (Specify)													
1000 Instruction	28.								0	0	0	0.0%	28.
2100 Support Services - Students	29.								0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.								0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30)	31.			0	0				0	0	0	0.0%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	1,246,104	1,948,855	1,383,014	269,983				3,176,354	1,652,997	1,665,560	-0.8%	32.
Classroom Site Fund 013 - Other													
Revenues													
CSF Allocation (40%)	33.		1,927,911										33.
Interest Income	34.		11,681										34.
Total Revenues (lines 33 and 34)	35.		1,939,592										35.
Expenditures													
100 Regular Education													
1000 Instruction	36.			1,266,722	248,503				2,681,363	1,515,225	1,458,840	3.9%	36.
2100 Support Services - Students	37.								0	0	0	0.0%	37.
2200 Support Services - Instructional Staff	38.								0	0	0	0.0%	38.
Program 100 Subtotal (lines 36-38)	39.			1,266,722	248,503	0	0		2,681,363	1,515,225	1,458,840	3.9%	39.
200 and 300 Special Education													
1000 Instruction	40.			136,626	26,522				247,078	163,148	137,822	18.4%	40.
2100 Support Services - Students	41.								0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.								0	0	0	0.0%	42.
Program 200 and 300 Subtotal (lines 40-42)	43.			136,626	26,522	0	0		247,078	163,148	137,822	18.4%	43.
530 Dropout Prevention Programs													
1000 Instruction	44.								0	0	0	0.0%	44.
Other Programs (Specify)													
1000 Instruction	45.								0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.								0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.			0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	998,192	1,939,592	1,403,348	275,025	0	0		2,928,441	1,678,373	1,596,662	5.1%	48.
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,724,199	4,858,188	3,482,374	680,435	0	0	0	7,549,826	4,162,809	4,089,925	1.8%	49.

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

DISTRICT NAME Litchfield Elementary School District No. 79

COUNTY Maricopa

CTDS NUMBER 070479000

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.		244,604	635,018				1,237,130	879,622	1,640,704	-46.4%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.			77,446				130,000	77,446	142,160	-45.5%
2300, 2400, 2500, 2900 Administration	4.			208,652				340,000	208,652	164,033	27.2%
2600 Operation & Maintenance of Plant	5.			154,779				3,670,000	154,779	138,649	11.6%
2700 Student Transportation	6.			96,755				1,250,000	96,755	11,578	735.7%
3000 Operation of Noninstructional Services	7.			119,268				122,000	119,268	109,798	8.6%
4000 Facilities Acquisition and Construction	8.						276,715	7,976,252	276,715	468,414	-40.9%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	244,604	1,291,918	0	0	276,715	14,725,382	1,813,237	2,675,336	-32.2%

(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 \$4,006 Actual \$4,006

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.	14,725,382	1,813,237	20,327,461	2,025,621	0		1,260,815	132,287
6130 Classified Salaries	2.	0		0		0		0	
6200 Employee Benefits	3.	0		0		0		0	
6450 Construction Services	4.	11,001,252	255,106	19,532,991	1,504,248	0		1,260,815	132,287
6710 Land and Improvements	5.	0		0		0		0	
6720 Buildings and Improvements	6.	0		0		0		0	
673X Furniture and Equipment	7.	1,213,795	470,908	0		0		0	
673X Vehicles	8.	1,210,000	24,636	744,470	229,475	0		0	
673X Technology-Related Hardware and Software	9.	660,870	796,374	0		0		0	
6831, 6832 Redemption of Principal	10.	0		0		0		0	
6841, 6842, 6850 Interest	11.	0		0		0		0	
Total (lines 2-11)	12.	14,085,917	1,547,024	20,277,461	1,733,723	0	0	1,260,815	132,287
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	3,575,000	255,106	2,231,216	206,599			0	
New Construction	14.	7,976,252	0	17,301,775	1,297,649	0		1,260,815	132,287
Other	15.	2,534,665	1,291,918	744,470	229,475	0		0	
Total (lines 13-15)	16.	14,085,917	1,547,024	20,277,461	1,733,723	0	0	1,260,815	132,287

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	212
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2018	
Land and Improvements	\$24,863,452
Buildings and Improvements	\$160,979,892
Furniture, Equipment, Vehicles, and Technology	\$10,773,674
Construction in Progress	\$1,043,792
Total	\$197,662,810

DISTRICT NAME Litchfield Elementary School District No. 79COUNTY MaricopaCTDS NUMBER 070479000**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	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.		1,133,112	(47,444)	1,320,000	1,085,668	0	1.
2.		144,481	(6,049)	170,000	138,432	0	2.
3.		18,162	(422)	25,000	17,740	0	3.
4.			0	0		0	4.
5.		61,957	(1,192)	105,000	60,765	0	5.
6.			0	0		0	6.
7.			0	0		0	7.
8.		1,570,773	(65,770)	1,736,000	1,505,003	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.	2,916,985	512,215	0	3,068,377	187,760	3,241,440	14.
15.	665,587	288,609	0	556,388	381,418	572,778	15.
16.	519,647	62,677	0	561,646	0	582,324	16.
17.			0	0		0	17.
18.	4,102,219	3,791,986	(120,877)	7,542,411	3,376,786	4,396,542	18.

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.				0		0	19.
20.				0		0	20.
21.				0		0	21.
22.				0		0	22.
23.				0		0	23.
24.				0		0	24.
25.				0		0	25.
26.				0		0	26.
27.		173,004		173,004	4,374	168,630	27.
28.				0		0	28.
29.		1,827		15,000	72	1,755	29.
30.	0	174,831		188,004	4,446	170,385	30.
31.	4,102,219	3,966,817	(120,877)	7,730,415	3,381,232	4,566,927	31.

(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).

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL		
OTHER FUNDS									
020 Instructional Improvement	1.	1,019,627	476,662		1,404,107	598,346	897,943	1.	
050 County, City, and Town Grants	2.			0	0		0	2.	
071 Structured English Immersion (1)	3.	0	0		0	0	0	3.	
072 Compensatory Instruction (1)	4.	0	0		0	0	0	4.	
500 School Plant	5.	15,394	5,711	0	20,597	0	21,105	5.	
515 Civic Center	6.	3,218,031	263,704	0	3,391,524	211,016	3,270,719	6.	
520 Community School	7.	2,651,787	3,321,146	0	5,785,693	3,179,889	2,793,044	7.	
525 Auxiliary Operations	8.	49,194	184,555	0	246,774	166,163	67,586	8.	
526 Extracurricular Activities Fees Tax Credit	9.	428,830	188,037	0	619,542	168,490	448,377	9.	
530 Gifts and Donations	10.	2,495,095	226,193	0	2,740,605	168,285	2,553,003	10.	
535 Career & Tech. Ed. & Voc. Ed. Projects	11.			0	0		0	11.	
540 Fingerprint	12.			0	0		0	12.	
545 School Opening	13.			0	0		0	13.	
550 Insurance Proceeds	14.	67,569	46,982	0	125,785	42,938	71,613	14.	
555 Textbooks	15.	10,918	4,778	0	13,558	4,893	10,803	15.	
565 Litigation Recovery	16.			0	0		0	16.	
570 Indirect Costs	17.	5,364,608	56,463	730,457	5,461,929	373,032	5,778,496	17.	
575 Unemployment Insurance	18.			0	0		0	18.	
580 Teacherage	19.			0	0		0	19.	
585 Insurance Refund	20.	232,650	2,501	0	235,872	15,374	219,777	20.	
590 Grants and Gifts to Teachers	21.			0	0		0	21.	
595 Advertisement	22.			0	0		0	22.	
596 Joint Technical Education	23.			0	0		0	23.	
639 Impact Aid Revenue Bond Building	24.			0	0		0	24.	
650 Gifts and Donations—Capital	25.	141,467	1,520	0	141,691		142,987	25.	
660 Condemnation	26.			0	0		0	26.	
665 Energy and Water Savings	27.	31,519	757	140,000	174,571	130,527	41,749	27.	
686 Emergency Deficiencies Correction	28.			0	0		0	28.	
691 Building Renewal Grant	29.		127,491	0	300,000	127,491	0	29.	
695 New School Facilities	30.				0		0	30.	
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0	31.	
850 Student Activities	32.	45,395	45,191			37,435	53,151	32.	
Other Student Success	33.	205,651		0	205,651		205,651	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.	
952 Internal Service	4.	0	48,514	0	50,529	48,266	248	4.	

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	466,942	237,529	1.
Class Size Reduction	0		2.
Dropout Prevention Programs	0		3.
Instructional Improvement Programs	937,165	360,817	4.
Total Expenditures (lines 1-4)	1,404,107	598,346	5.

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

DISTRICT NAME Litchfield Elementary School District No. 79

COUNTY Maricopa

CTDS NUMBER 070479000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017	\$40,110,000	1.
2. Bonds issued during FY 2018	14,760,000	2.
3. Bonds retired during FY 2018	(4,025,000)	3.
4. Bonds Outstanding, June 30, 2018	\$50,845,000	4.
5. Short-term Debt Outstanding, July 1, 2017	\$0	5.
6. Short-term Debt Outstanding, June 30, 2018	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$756,560,104	Tax Rate	2.0354
b. Secondary	\$756,560,104	Tax Rate	1.4409
2. Number of Schools			15
3. Actual Days in Session			174
4. Area of School District (Square Miles)			66

(Report this WHETHER OR NOT district changed boundaries in FY 2018)

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)	\$41,516,238
2. Classroom Supplies (Function 1000, Object Code 6600)	\$646,334
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$7,212,548
4. Support Services—Students (Function 2100)	\$6,058,319
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$18,415,280
6. Total Current Expenditures	\$73,848,719
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$3,096,613
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$70,752,106

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)

\$2,219

G. Cash and Investments held at June 30, 2018

1. Sinking funds	\$260,765
2. Bond funds	\$18,413,780
3. Other funds, except for any employee retirement funds	\$31,853,767

H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	22,992,998
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	292,177
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	290,387
4. Difference (line 2 minus line 3)	\$1,790

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													
K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
0	3	7	18	24	27	35	27	21					162
0	2	2	13	19	21	32	14	22					125
6	2	15	20	28	28	37	40	46					222
6	7	24	51	71	76	104	81	89	0	0	0	0	509

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 (non-JTED)
- 7. Career Education
- 8. Joint Technical Education (JTED)
- 9. Total (lines 1-8)

PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
9,270,191	8,678,034
25,000	8,707
0	
700,000	736,010
0	
0	
0	
0	
9,995,191	9,422,751

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

Actual Expenditures for all Gifted Programs:

K-8	\$	8,707
9-12	\$	
Total	\$	8,707

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund	6350	23,360	17,094	1.
2. Federal Audit Expenditures - All Funds	6330	5,840	4,273	2.

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

Actual Expenditures made in FY 2018 \$ 2,919,121

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
254,390			254,390
			0
			0
254,390	0	0	254,390

(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.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

070479000

I certify that the Annual Financial Report of Litchfield Elementary School District, Maricopa County, for fiscal year 2018 was approved by the Governing Board on September 11, 2018, and that the complete Annual Financial Report may be reviewed by contacting Wendy D. Qualls at the District Office, telephone (623)535-6032, during normal business hours.

Avg. Daily Membership

2017

2018

Attending

10,787.900

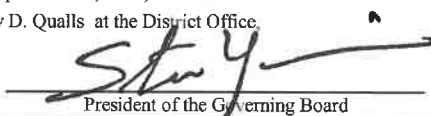
10,776.115

2018 Tax Rates:

Primary
2.0354

Secondary
1.4409

ADE/AG 41-202S Rev. 8/18-FY 2018


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				51,161,845	47,663,077	
Special Education				9,995,191	9,422,751	
Pupil Transportation				3,342,636	3,223,789	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				589,995	589,995	
Maintenance and Operation Total	4,276,711	61,492,871	(140,000)	65,089,667	60,899,612	4,729,970
Classroom Site Funds	2,724,199	4,858,188		7,549,826	4,162,809	3,419,578
Instructional Improvement	1,019,627	476,662		1,404,107	598,346	897,943
Unrestricted Capital Outlay	13,623,772	1,210,341	0	14,725,382	1,813,237	13,020,876
Adjacent Ways	1,260,815	16,926		1,260,815	132,287	1,145,454
Bond Building	4,300,713	0	16,138,688	20,327,461	2,025,621	18,413,780
Other Capital Funds	31,519	757	140,000	174,571	130,527	41,749
New School Facilities	0	0		0	0	0
Federal Projects	4,102,219	3,791,986	(120,877)	7,542,411	3,376,786	4,396,542
State Projects	0	174,831		188,004	4,446	170,385
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	15,394	5,711	0	20,597	0	21,105
Food Service	3,860,450	4,666,456	(609,580)	6,439,640	4,656,540	3,260,786
Civic Center	3,218,031	263,704	0	3,391,524	211,016	3,270,719
Community School	2,651,787	3,321,146	0	5,785,693	3,179,889	2,793,044
Auxiliary Operations	49,194	184,555	0	246,774	166,163	67,586
Extracurricular Activities Fees	428,830	188,037	0	619,542	168,490	448,377
Gifts and Donations	2,636,562	227,713	0	2,882,296	168,285	2,695,990
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	67,569	46,982	0	125,785	42,938	71,613
Textbooks	10,918	4,778	0	13,558	4,893	10,803
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	5,364,608	56,463	730,457	5,461,929	373,032	5,778,496
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	232,650	2,501	0	235,872	15,374	219,777
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	304,827	5,418,259	0	5,463,450	5,462,321	260,765
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	127,491	0	300,000	127,491	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	45,395	45,191			37,435	53,151
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	205,651	48,514	0	256,180	48,266	205,899

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								0	0	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.								0	0	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	0	0
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								0	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	0

DISTRICT NAME Litchfield Elementary School District No. 79

COUNTY Maricopa

CTDS NUMBER 070479000

FOOD SERVICE

BEGINNING FUND BALANCE (1)

REVENUES
1500 Investment Income
1600 Food Service
Other Local _____
4500 Restricted Revenue Rec. from Fed. Gov.
4900 Revenue for/on Behalf of the District
TOTAL REVENUE (lines 2-6)
5000 Other Financing Sources and Fund Transfers-In
TOTAL AVAILABLE (lines 1, 7, and 8)

FUND 510
ACTUAL
1. 3,860,450
2. 39,247
3. 1,700,827
4. 110
5. 2,328,628
6. 597,644
7. 4,666,456
8.
9. 8,526,906

A. Number of operating months 10

B. Number of Meals Served

1. Served at District Locations
a. Reimbursable Meals Only
b. Program Adults/Adult Workers
c. Other
2. Served at Other Locations
a. Reimbursable Meals Only
b. Program Adults/Adult Workers
c. Other

BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
26,306.00	1,028,858.00		54,222.00
8,651.00	24,114.00		
		59,250.00	
748.00	1,195.00		
2.00	4.00		

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices

1. Reduced breakfast
2. Reduced lunch
3. Reduced snack
4. Paid breakfast
5. Paid lunch
6. Paid snack

P-6	7-8	9-12	Adult
0.30	0.30		
0.40	0.40		
1.25	1.25		1.50
2.50	2.50		3.00

D. Special Milk Program

Charge to children per ½ pint milk unit N/A
Number of ½ pint milk units served to children N/A

EXPENDITURES

6150 Classified Salaries
6200 Employee Benefits
6400 Purchased Property Services
6570 Food Service Management
6591 Services Purchased from Other AZ Districts
6610 General Supplies (Nonfood Items)
6620 Energy
6631 USDA Commodities (Excluding Freight)
6632 USDA Commodities (Freight Only)
6633 Other Food
6634 Storage Costs for USDA Commodities
6700 Property (Excluding 6731-39)
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
Other Expenditures _____
TOTAL EXPENDITURES (lines 10-24)
6910 Indirect Costs Transfers-Out
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)
TOTAL EXPENDITURES & OTHER USES
(lines 25-27)
ENDING FUND BALANCE (line 9 minus line 28) (1)

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	1,337,132		
11.	513,705		
12.	105,635		26,234
13.			
14.	3,820		
15.	219,042		
16.	22,759		
17.	602,608		
18.	27,267		
19.	1,390,870		
20.			
21.			
22.	102,811		34,396
23.	121,929		84,871
24.	208,962		
25.	6,439,640	0	145,501
26.	609,580		
27.			
28.	5,266,120		
29.	3,260,786		

E. Detail of Food Service Management Company Expenditures

Classified Salaries _____
Employee Benefits _____
Supplies and Materials (Nonfood) _____
Food _____
Management Fee _____
Other _____
Total (must equal total of amounts on line 13 above) 0

\$500 at 7/1/17 or \$500 at 6/30/18, as applicable.