

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
2019

SIGNATURE/DATE
Danielle [Signature]
[Signature]
[Signature]

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on
October 15, 2019 contain(s) the data for the AFR described above.
Date

[Signature]
Superintendent Signature

Jodi Gunning
Superintendent (Typed Name)

Wendy D. Qualls
District Contact Employee

Wendy D. Qualls
Business Manager Signature

Wendy D. Qualls
Business Manager (Typed Name)

(623)535-6032
Telephone Number

qualls@lesd.k12.az.us
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 66,544,650
2. Classroom Site Funds (from page 3, line 49)	\$ 4,816,544
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 4,817,479

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)

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. 4,729,970	13,020,876	1,145,454	18,413,780	260,765
2. 20,484,619	320,891	(269)		6,454,727
3.				
4. 44,271	38	150		14,199
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18. 158,413	236,928	22,888		353,036
19. 47,267				
20. 20,734,570	557,857	22,769	0	6,821,962
21.				
22. 4,213,290	136,137			
23.				
24.				
25. 4,213,290	136,137			
26.	459,614			
27. 39,538,750	1,277,550			
28. 4,135,141	133,612			
29.				
30. 43,673,891	1,870,776			0
31.				
32.				
33.				
34.				
35.				
36.				
37. 0				0
38. 68,621,751	2,564,770	22,769	0	6,821,962
39.				
40.				
41.				
42. 73,351,721	15,585,646	1,168,223	18,413,780	7,082,727
43. 66,544,650	4,817,479	782,426	14,934,504	6,496,386
44. 140,000				
45. 66,684,650	4,817,479	782,426	14,934,504	6,496,386
46. 6,667,071	10,768,167	385,797	3,479,276	586,341

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$4,000 at 7/1/18.

(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 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures of \$1,985,386

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.	22,568,920	7,365,379	916,903	345,564	27,632	35,043,223	31,224,398	28,491,225	9.6%	1.
2000 Support Services											
2100 Students	2.	2,098,277	696,820	142,013	17,803	0	2,989,441	2,954,913	2,660,828	11.1%	2.
2200 Instructional Staff	3.	1,300,098	418,631	105,818	15,666	798	2,023,696	1,841,011	1,632,311	12.8%	3.
2300 General Administration	4.	495,885	126,798	100,681	3,299	23,575	819,800	750,238	1,280,039	-41.4%	4.
2400 School Administration	5.	2,291,902	730,417	2,487	20,017	8,069	3,067,426	3,052,892	2,907,773	5.0%	5.
2500 Central Services	6.	1,615,789	537,136	308,473	25,668	7,388	2,620,238	2,494,454	2,368,022	5.3%	6.
2600 Operation & Maintenance of Plant	7.	2,746,092	1,213,609	1,912,004	2,423,726	2,968	9,129,521	8,298,399	8,157,144	1.7%	7.
2900 Other	8.						0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.					1,223	4,200	1,223	0	--	9.
610 School-Sponsored Cocurricular Activities	10.	50,526	9,660				79,212	60,186	51,820	16.1%	10.
620 School-Sponsored Athletics	11.	96,504	16,694	3,718	3,128	800	141,070	120,844	113,915	6.1%	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.	33,263,993	11,115,144	3,492,097	2,854,871	72,453	55,917,827	50,798,558	47,663,077	6.6%	14.
200 and 300 Special Education											
1000 Instruction	15.	4,860,992	1,752,056	618,175	19,379	0	7,533,515	7,250,602	5,766,738	25.7%	15.
2000 Support Services											
2100 Students	16.	1,816,939	524,083	1,207,122	30,898		3,797,243	3,579,042	3,026,049	18.3%	16.
2200 Instructional Staff	17.	417,037	136,012	13,328	115	1,000	588,079	567,492	462,397	22.7%	17.
2300 General Administration	18.	123,005	31,110	10,000	0	0	172,059	164,115	99,011	65.8%	18.
2400 School Administration	19.	84,764	28,064	0	590	385	122,040	113,803	49,821	128.4%	19.
2500 Central Services	20.	1,118	208	4,813	0	881	13,266	7,020	10,405	-32.5%	20.
2600 Operation & Maintenance of Plant	21.	0	0	2,255	4,193	0	13,400	6,448	8,330	-22.6%	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.	7,303,855	2,471,533	1,855,693	55,175	2,266	12,239,602	11,688,522	9,422,751	24.0%	24.
400 Pupil Transportation	25.	1,969,381	886,227	252,193	519,390	3,493	3,734,057	3,630,684	3,223,789	12.6%	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.	327,324	99,562				425,768	426,886	589,995	-27.6%	31.
Total Expenditures (lines 14, 24-26, 29-31)	32.	42,864,553	14,572,466	5,599,983	3,429,436	78,212	72,317,254	66,544,650	60,899,612	9.3%	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.		1,055,293										1.
Interest Income and Other Revenues	2.		13,125										2.
Total Revenues (lines 1 and 2)	3.		1,068,418										3.
Expenditures													
100 Regular Education													
1000 Instruction	4.			695,859	136,960				1,499,478	832,819	732,130	13.8%	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.			695,859	136,960				1,499,478	832,819	732,130	13.8%	7.
200 and 300 Special Education													
1000 Instruction	8.			109,998	21,637				175,192	131,635	99,309	32.6%	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.			109,998	21,637				175,192	131,635	99,309	32.6%	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.	618,205	1,068,418	805,857	158,597				1,674,670	964,454	831,439	16.0%	722,169
Classroom Site Fund 012 - Performance Pay													
Revenues													
CSF Allocation (40%)	17.		2,110,585										17.
Interest Income and Other Revenues	18.		46,982										18.
Total Revenues (lines 17 and 18)	19.		2,157,567										19.
Expenditures													
100 Regular Education													
1000 Instruction	20.			1,372,863	272,582				3,254,131	1,645,445	1,463,605	12.4%	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.			1,372,863	272,582				3,254,131	1,645,445	1,463,605	12.4%	23.
200 and 300 Special Education													
1000 Instruction	24.			215,150	42,729				400,756	257,879	189,392	36.2%	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.			215,150	42,729				400,756	257,879	189,392	36.2%	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.	1,541,962	2,157,567	1,588,013	315,311				3,654,887	1,903,324	1,652,997	15.1%	1,796,205
Classroom Site Fund 013 - Other													
Revenues													
CSF Allocation (40%)	33.		2,110,585										33.
Interest Income and Other Revenues	34.		26,082										34.
Total Revenues (lines 33 and 34)	35.		2,136,667										35.
Expenditures													
100 Regular Education													
1000 Instruction	36.			1,448,814	286,875				3,058,073	1,735,689	1,515,225	14.5%	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.			1,448,814	286,875	0	0		3,058,073	1,735,689	1,515,225	14.5%	39.
200 and 300 Special Education													
1000 Instruction	40.			178,047	35,030				314,262	213,077	163,148	30.6%	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.			178,047	35,030	0	0		314,262	213,077	163,148	30.6%	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.	1,259,411	2,136,667	1,626,861	321,905	0	0		3,372,335	1,948,766	1,678,373	16.1%	1,447,312
Total Classroom Site Funds (lines 16, 32, and 48)	49.	3,419,578	5,362,652	4,020,731	795,813	0	0	0	8,701,892	4,816,544	4,162,809	15.7%	3,965,686

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	13,125
Other Revenues	0
Total Interest Income and Other Revenues	13,125

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	964,454
Total Expenditures - Actual	964,454
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	46,982
Other Revenues	0
Total Interest Income and Other Revenues	46,982

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	1,903,324
Total Expenditures - Actual	1,903,324
Difference	0

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	26,082
Other Revenues	
Total Interest Income and Other Revenues	26,082

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	1,948,766
Total Expenditures - Actual	1,948,766
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.		1,085,177	1,031,837				2,702,025	2,117,014	879,622	140.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		53,575	122,713				460,000	176,288	77,446	127.6%
2300, 2400, 2500, 2900 Administration	4.			141,184				155,000	141,184	208,652	-32.3%
2600 Operation & Maintenance of Plant	5.			111,845				219,500	111,845	154,779	-27.7%
2700 Student Transportation	6.			1,731,849				5,668,160	1,731,849	96,755	1689.9%
3000 Operation of Noninstructional Services	7.			120,000				115,000	120,000	119,268	0.6%
4000 Facilities Acquisition and Construction	8.			53,470			365,829	6,104,883	419,299	276,715	51.5%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,138,752	3,312,898	0	0	365,829	15,424,568	4,817,479	1,813,237	165.7%

(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\$203,610Actual\$202,493

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.	15,424,568	4,817,479	18,413,780	14,934,504	0		1,160,454	782,426	1.
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	5,423,883	372,177	17,913,780	14,057,127	0		1,160,454	782,426	4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	2,295,915	418,732	0		0		0		7.
673X Vehicles	8.	5,614,160	1,771,049	500,000	419,148	0		0		8.
673X Technology-Related Hardware and Software	9.	650,000	1,154,958	0		0		0		9.
6831, 6832 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6850 Interest	11.	0		0		0		0		11.
Total (lines 2-11)	12.	13,983,958	3,716,916	18,413,780	14,476,275	0	0	1,160,454	782,426	12.
Total amounts reported on lines 2 through 11 above for:										
Renovation	13.	5,423,883	372,177	1,101,000	103,101			0		13.
New Construction	14.	0		16,812,780	13,954,026	0		1,160,454	782,426	14.
Other	15.	8,560,075	3,344,739	500,000	419,148	0		0		15.
Total (lines 13-15)	16.	13,983,958	3,716,916	18,413,780	14,476,275	0	0	1,160,454	782,426	16.

Funds 610, 630, 695, and 620

1. New construction cost per square foot

\$204

2. Land acquisition costs

\$6,965

CAPITAL ASSETS AS OF JUNE 30, 2019		
Land and Improvements	\$25,462,425	1.
Buildings and Improvements	\$161,399,861	2.
Furniture, Equipment, Vehicles, and Technology	\$13,293,932	3.
Construction in Progress	\$17,221,928	4.
Total	\$217,378,146	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)

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)

Total Federal and State Projects (lines 18 and 30)

1.	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES	EXPENDITURES		ENDING FUND BALANCE	1.
	ACTUAL		INCLUDING TRANSFERS (1)	BUDGET	ACTUAL	ACTUAL	
1.	0	1,157,936	(41,000)	1,300,000	1,116,936	0	1.
2.	0	100,138	(4,064)	192,000	96,074	0	2.
3.	0	60,206	(2,443)	82,000	57,763	0	3.
4.			0	0		0	4.
5.	0	66,047	(2,630)	107,000	63,417	0	5.
6.			0	0		0	6.
7.			0	0		0	7.
8.	0	1,609,837	(65,333)	1,820,000	1,544,504	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.	3,241,440	509,834	0	3,548,390	194,755	3,556,519	14.
15.	572,778	201,082	0	600,000	290,118	483,742	15.
16.	582,324	122,828	0	653,420		705,152	16.
17.			0	0		0	17.
18.	4,396,542	3,827,908	(115,470)	8,302,810	3,363,567	4,745,413	18.
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	11,440		12,000	11,440	0	25.
26.				0		0	26.
27.	168,630	2,308		170,130	109,159	61,779	27.
28.				0		0	28.
29.	1,755			15,000	0	1,755	29.
30.	170,385	13,748	0	197,130	120,599	63,534	30.
31.	4,566,927	3,841,656	(115,470)	8,499,940	3,484,166	4,808,947	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).

OTHER FUNDS

020 Instructional Improvement
050 County, City, and Town Grants
071 Structured English Immersion (1)
072 Compensatory Instruction (1)
500 School Plant
515 Civic Center
520 Community School
525 Auxiliary Operations
526 Extracurricular Activities Fees Tax Credit
530 Gifts and Donations
535 Career & Tech. Ed. & Voc. Ed. Projects
540 Fingerprint
545 School Opening
550 Insurance Proceeds
555 Textbooks
565 Litigation Recovery
570 Indirect Costs
575 Unemployment Insurance
580 Teacherage
585 Insurance Refund
590 Grants and Gifts to Teachers
595 Advertisement
596 Career Technical Education
639 Impact Aid Revenue Bond Building
650 Gifts and Donations—Capital
660 Condemnation
665 Energy and Water Savings
686 Emergency Deficiencies Correction
691 Building Renewal Grant
695 New School Facilities
720 Impact Aid Revenue Bond Debt Service
850 Student Activities
Other

INTERNAL SERVICE FUNDS 950-989

9__ Self Insurance
955 Intergovernmental Agreements
9__ OPEB
9__

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	897,943	488,098		1,267,258	484,188	901,853
2.			0	0		0
3.		0	0	0	0	0
4.		0	0	0	0	0
5.	21,105	1,638	0	22,774		22,743
6.	3,270,719	252,194	0	3,520,719	180,867	3,342,046
7.	2,793,044	3,473,955	0	6,046,044	3,690,009	2,576,990
8.	67,586	183,202	0	267,586	165,462	85,326
9.	448,377	180,544	0	648,377	170,346	458,575
10.	2,553,003	285,996	0	2,815,503	122,774	2,716,225
11.			0	0		0
12.			0	0		0
13.			0	0		0
14.	71,613	1,890	47,558	97,799	42,508	78,553
15.	10,803	4,425	0	15,803	4,575	10,653
16.			0	0		0
17.	5,778,496	129,454	726,385	5,748,039	414,725	6,219,610
18.			0	0		0
19.			0	0		0
20.	219,777	13,798	0	222,277	9,377	224,198
21.			0	0		0
22.			0	0		0
23.			0	0		0
24.			0	0		0
25.	142,987	3,326	0	144,987	171	146,142
26.			0	0		0
27.	41,749	1,878	140,000	182,749	130,527	53,100
28.			0	0		0
29.	0	2,293,393	0	3,795,873	2,293,393	0
30.				0		0
31.			0	0		0
32.	53,151	44,247			45,196	52,202
33.	205,651		0	205,651		205,651
1.			0	0		0
2.			0	0		0
3.			0	0		0
4.	248	50,406	0	60,000	50,654	0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	469,853	180,866
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	797,405	303,322
Total Expenditures (lines 1-4)	1,267,258	484,188
Total Expenditures from the Accounting Data		484,188

(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, 2018	\$50,845,000	1.
2. Bonds issued during FY 2019	0	2.
3. Bonds retired during FY 2019	(4,510,000)	3.
4. Bonds Outstanding, June 30, 2019	\$46,335,000	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	\$819,761,974	Tax Rate 1.9720
b. Secondary	\$819,761,974	Tax Rate 1.8779
2. Number of Schools		15
3. Actual Days in Session		180
4. Area of School District (Square Miles)		66

(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)

	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)	\$46,140,808
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,533,673
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$7,079,334
4. Support Services—Students (Function 2100)	\$6,909,875
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$19,269,165
6. Total Current Expenditures	\$80,932,855
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$3,160,901
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$77,771,954

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)

\$2,172

G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$586,341
2. Bond funds	\$3,479,276
3. Other funds, except for any employee retirement funds	\$30,487,218

H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2019	\$57,468
2. Average salary of all teachers employed in FY 2018	\$51,175
3. Increase in average teacher salary from prior year	\$6,293
4. Percentage increase	12.3%

Comments on Average Salary Calculation (Optional):

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

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

	GRADE														
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
1. Quantitative Reasoning	3	6	17	21	32	29	41	27	23					199	1.
2. Verbal Reasoning	1	5	11	15	23	25	34	14	23					151	2.
3. Nonverbal Reasoning	4	3	26	22	35	38	40	43	50					261	3.
4. Total Duplicated Enrollment (lines 1-3)	8	14	54	58	90	92	115	84	96	0	0	0	0	611	4.

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	11,189,602	10,658,099	1.
2. Gifted Education	25,000	10,695	2.
3. Remedial Education	0		3.
4. ELL Incremental Costs	1,025,000	1,019,728	4.
5. ELL Compensatory Instruction	0		5.
6. Vocational and Technological Education (non-CTED)	0		6.
7. Career Education	0		7.
8. Career Technical Education (CTED, 300s range)	0		8.
9. Total (lines 1-8)	12,239,602	11,688,522	9.

10. IEP required pupil transportation costs
coded within Program 400

	1795231	10.
--	---------	-----

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

Actual Expenditures for all Gifted Programs:

K-8	\$	10,695
9-12	\$	
Total	\$	10,695

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350 32,356	29,103	1.
2. Federal Audit Expenditures - All Funds	6330 8,567	6,967	2.

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

Actual Expenditures made in FY 2019	\$ 2,990,476
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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	1.
			0	2.
			0	3.
			0	4.
27,801			27,801	5.
			0	6.
225,461			225,461	7.
			0	8.
			0	9.
253,262	0	0	253,262	10.

(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	1.	33,608,740	10,560,456	1,776,322	1,533,673	1,055,698	38,286				157,003	1,467	48,731,645	1.
2000 Support Services														
2100 Students	2.	4,126,648	1,291,447	1,436,390	55,391	45,070	0				0	8,043	6,962,989	2.
2200 Instructional Staff	3.	2,220,127	711,614	465,598	79,889	80,590	1,798				0	0	3,559,616	3.
2300 General Administration	4.	786,507	204,544	132,440	3,299	8,153	23,575				0	0	1,158,518	4.
2400 School Administration	5.	2,422,623	770,992	4,844	21,167	81,280	8,543				0	0	3,309,449	5.
2500, 2900 Central Services, Other	6.	1,717,963	571,237	378,643	25,706	247,521	6,217				4,633	64,820	3,016,740	6.
2600 Operation and Maintenance of Plant	7.	2,746,092	1,213,609	1,926,569	2,428,770	277,609	2,968				0	104,780	8,700,397	7.
2700 Student Transportation	8.	1,969,381	886,227	282,864	519,390	2,174,994	1,912				0		5,834,768	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	1,475,650	535,920	148,935	2,063,459	406,385	19,020				550	0	4,649,919	9.
3200 Enterprise Operations	10.										0		0	10.
3300 Community Services Operations	11.											3,719,262	3,719,262	11.
3400 Bookstore Operations	12.	0	0	0	13,919	0	3,393				0	0	17,312	12.
4000 Facilities Acquisition and Construction	13.			17,671,714	785	53,470	116,343				0	0	17,842,312	13.
5000 Debt Service	14.								4,609,482	2,016,431		0	6,625,913	14.
Total (lines 1-14)	15.	51,073,731	16,746,046	24,224,319	6,745,448	4,430,770	222,055	0	4,609,482	2,016,431	162,186	3,898,372	114,128,840	15.

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)	25,411,874	0	73,990	491,411	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	3,374,826	35,695	269,925	74,452	2.
3. Vocational Education (Programs 270, 300-399, and 540)	0	0			3.
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	678,956	0			4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	130,200	0			5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,114,247	6.
7. Number of FTE-Certified Teachers	515	7.
8. Number of FTE-Contract Teachers	4	8.

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

1. 6410-6411 Utility Services	775,246	1.
2. 6620-6629 Energy	1,934,656	2.

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

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

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

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700			0	1.
2. Program 800			0	2.
3. Program 900	22,402	3,875,970	3,898,372	3.
4. Total (lines 1-3)	22,402	3,875,970	3,898,372	4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	53,470	3.
4. Total (lines 1-3)	53,470	4.
5. 6450 Construction	17,288,028	5.

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

1. 6531 Telecommunications	333785	1.
2. 6650 Supplies-Technology-Related	29,709	2.
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,068,317	3.
4. Subtotal (Lines 1-3)	1,431,811	4.
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	319,751	5.

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 2019 was approved by the Governing Board on October 15, 2019, 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

2018

2019

Attending

10,776.115

10,685.513

2019 Tax Rates:

Primary

Secondary

1.9720

1.8779

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				55,917,827	50,798,558	
Special Education				12,239,602	11,688,522	
Pupil Transportation				3,734,057	3,630,684	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				425,768	426,886	
Maintenance and Operation Total	4,729,970	68,621,751	(140,000)	72,317,254	66,544,650	6,667,071
Classroom Site Funds	3,419,578	5,362,652		8,701,892	4,816,544	3,965,686
Instructional Improvement	897,943	488,098		1,267,258	484,188	901,853
Unrestricted Capital Outlay	13,020,876	2,564,770	0	15,424,568	4,817,479	10,768,167
Adjacent Ways	1,145,454	22,769	0	1,160,454	782,426	385,797
Bond Building	18,413,780	0	0	18,413,780	14,934,504	3,479,276
Other Capital Funds	41,749	1,878	140,000	182,749	130,527	53,100
New School Facilities	0	0		0	0	0
Federal Projects	4,396,542	3,827,908	(115,470)	8,302,810	3,363,567	4,745,413
State Projects	170,385	13,748	0	197,130	120,599	63,534
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	21,105	1,638	0	22,774	0	22,743
Food Service	3,260,786	4,409,700	(610,915)	6,413,372	4,543,765	2,515,806
Civic Center	3,270,719	252,194	0	3,520,719	180,867	3,342,046
Community School	2,793,044	3,473,955	0	6,046,044	3,690,009	2,576,990
Auxiliary Operations	67,586	183,202	0	267,586	165,462	85,326
Extracurricular Activities Fees	448,377	180,544	0	648,377	170,346	458,575
Gifts and Donations	2,695,990	289,322	0	2,960,490	122,945	2,862,367
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	71,613	1,890	47,558	97,799	42,508	78,553
Textbooks	10,803	4,425	0	15,803	4,575	10,653
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	5,778,496	129,454	726,385	5,748,039	414,725	6,219,610
Unemployment Insurance	0	0	0	0	0	0
Teachergage	0	0	0	0	0	0
Insurance Refund	219,777	13,798	0	222,277	9,377	224,198
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
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	260,765	6,821,962	0	6,500,000	6,496,386	586,341
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	2,293,393	0	3,795,873	2,293,393	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	53,151	44,247			45,196	52,202
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	205,899	50,406	0	265,651	50,654	205,651

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		Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		
									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	13.
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	26.

DISTRICT NAME Litchfield Elementary School District No. 79

COUNTY Maricopa

CTDS NUMBER 070479000

FOOD SERVICE

		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	3,260,786	1.
REVENUES			
1500 Investment Income	2.	45,226	2.
1600 Food Service	3.	1,703,136	3.
Other Local	4.		4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	2,216,799	5.
4900 Revenue for/on Behalf of the District	6.	444,539	6.
TOTAL REVENUE (lines 2-6)	7.	4,409,700	7.
5000 Other Financing Sources and Fund Transfers-In	8.		8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	7,670,486	9.

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
225,907.00	1,008,606.00		50,230.00
5,932.00	12,863.00		
1,284.00	8,913.00	49,540.00	192,290.00
903.00	1,106.00		
0.00	0.00		
0.00	0.00		

* 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		2.00
2.50	2.50		3.50
0.86	0.86		

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)

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	1,475,650		10.
11.	535,920		11.
12.	85,889		12.
13.	0		13.
14.	4,032		14.
15.	210,799		15.
16.	20,725		16.
17.	448,490		17.
18.	25,014		18.
19.	1,369,288		19.
20.	0		20.
21.			21.
22.	54,962		88,859 22.
23.	227,363		31,141 23.
24.	85,633		
25.	6,413,372	0	120,000 25.
26.	610,915		
27.			
28.	5,154,680		
29.	2,515,806		

E. Detail of Food Service Management Company Expenditures

Classified Salaries 0

Employee Benefits 0

Supplies and Materials (Nonfood) 0

Food 0

Management Fee 0

Other 0

Total (must equal total of amounts on line 13 above) 0

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

\$500 at 7/1/18 or \$500 at 6/30/19, as applicable.