



### 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 **2022**

SIGNATURE/DATE	SIGNATURE/DATE
<u>[Signature]</u> 9/27/22	_____
<u>[Signature]</u> 9/27/22	_____
<u>[Signature]</u> 9/27/22	<u>[Signature]</u> 9/27/22
_____	_____

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on September 28, 2022 contain(s) the data for the AFR described above.  
Date

[Signature]  
Superintendent Signature

Jodi Gunning  
Superintendent (Typed Name)

Michael J Vaughn  
District Contact Employee

[Signature]  
Business Manager Signature

Michael J Vaughn  
Business Manager (Typed Name)

(623)535-6032  
Telephone Number

vaughnm@lesd.k12.az.us  
Email

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>70,670,177</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>7,420,098</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>5,339,275</u>

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUES**

**1000 Local**

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) Refund Prior Year Expenditure and Miscellaneous Revenue

**Subtotal (lines 2-19)**

**2000 County**

- 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.	9,769,749	12,581,285	617,066	8,318,648	197,920
2.	24,065,686	1,074,754	0		7,522,793
3.	0				
4.	42,033	2,207	0		14,134
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.	110,175	85,461	2,895	0	83,594
19.	5,895	(1)	0	0	(1)
20.	24,223,789	1,162,421	2,895	0	7,620,520
21.	0	0			
22.	4,108,586	295,043			
23.	0	0			
24.	0	0			
25.	4,108,586	295,043			
26.	56,864	659,501			
27.	39,882,168	2,868,076			
28.	4,610,656	331,098			
29.	0	0			0
30.	44,549,688	3,858,675			0
31.	0				
32.	0				
33.					
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	72,882,063	5,316,139	2,895	0	7,620,520
39.				0	0
40.	0	0	0	0	0
41.	0	0	0	0	0
42.	82,651,812	17,897,424	619,961	8,318,648	7,818,440
43.	70,670,177	5,339,275	214,719	1,673,597	7,693,974
44.	140,000	0	0	0	0
45.	70,810,177	5,339,275	214,719	1,673,597	7,693,974
46.	11,841,635	12,558,149	405,242	6,645,051	124,466

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$4,000 at 7/1/21.
- (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 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$1,437,749

**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.	23,114,370	7,607,746	1,200,354	233,678	22,740	36,770,113	32,178,888	34,877,287	-7.7%
2000 Support Services										
2100 Students	2.	2,534,624	884,480	125,091	9,617	0	3,624,841	3,553,812	2,837,868	25.2%
2200 Instructional Staff	3.	1,631,369	567,350	97,652	33,232	938	2,218,321	2,330,541	1,809,097	28.8%
2300 General Administration	4.	642,457	167,083	163,442	2,532	28,233	1,206,044	1,003,747	746,523	34.5%
2400 School Administration	5.	2,527,133	833,597	3,475	13,107	9,649	3,538,897	3,386,961	2,080,505	62.8%
2500 Central Services	6.	1,743,438	628,401	489,026	21,634	11,330	2,923,158	2,893,829	2,140,156	35.2%
2600 Operation & Maintenance of Plant	7.	2,630,644	1,199,435	2,491,490	2,456,483	3,580	10,273,212	8,781,632	7,760,655	13.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	0	0	0	0	25	2,600	25	155	-83.9%
610 School-Sponsored Cocurricular Activities	10.	53,528	10,370	0	0	0	88,408	63,898	36,993	72.7%
620 School-Sponsored Athletics	11.	108,662	18,011	1,000	1,703	400	164,875	129,776	5,025	2482.6%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	37,862	15,343	0	0	0	0	53,205	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	35,024,087	11,931,816	4,571,530	2,771,986	76,895	60,810,469	54,376,314	52,294,264	4.0%
<b>200 and 300 Special Education</b>										
1000 Instruction	15.	4,248,889	1,551,727	1,712,421	4,408	175	10,107,307	7,517,620	7,115,665	5.6%
2000 Support Services										
2100 Students	16.	2,175,551	633,203	1,031,825	26,532	0	4,275,198	3,867,111	4,048,925	-4.5%
2200 Instructional Staff	17.	436,876	129,198	15,146	701	1,050	706,306	582,971	672,217	-13.3%
2300 General Administration	18.	133,349	34,330	10,000	0	0	183,954	177,679	176,396	0.7%
2400 School Administration	19.	72,327	21,189	0	94	0	128,278	93,610	100,785	-7.1%
2500 Central Services	20.	1,310	265	6,374	0	1,541	24,766	9,490	11,205	-15.3%
2600 Operation & Maintenance of Plant	21.	0	0	7,926	18,688	0	42,900	26,614	10,280	158.9%
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.	7,068,302	2,369,912	2,783,692	50,423	2,766	15,468,709	12,275,095	12,135,473	1.2%
<b>400 Pupil Transportation</b>	25.	1,763,533	706,530	555,219	421,261	2,595	4,654,529	3,449,138	2,661,654	29.6%
<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.	439,152	130,478	0	0	0	569,630	569,630	576,409	-1.2%
<b>Total Expenditures (lines 14, 24-26, 29-31)</b>	32.	44,295,074	15,138,736	7,910,441	3,243,670	82,256	81,503,337	70,670,177	67,667,800	4.4%

CLASSROOM SITE FUND—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
									Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF Revenue	1.	8,428,071											
Interest Income and Other Revenues	2.	37,922											
<b>Total Revenues (lines 1 and 2)</b>	3.	8,465,993											
Expenditures													
1000 Instruction	4.		6,161,668	1,258,430	0	0	0	0	11,407,363	7,420,098	6,055,034	22.5%	
2100 Support Services - Students	5.		0	0	0	0	0	0	0	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0	0	0	0	0	0	0	0	0.0%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							0	0	0			
3300 Community Services Operations	9.		0	0	0			0	0	0	0	0.0%	
4000 Facilities Acquisition and Construction	10.						0		0	0			
5000 Debt Service	11.							0	0	0			
<b>Total Expenditures (lines 4-11)</b>	12.		6,161,668	1,258,430	0	0	0	0	11,407,363	7,420,098	6,055,034	22.5%	
<b>Total Classroom Site Fund</b>	13.	2,979,291	8,465,993	6,161,668	1,258,430	0	0	0	11,407,363	7,420,098	6,055,034	22.5%	4,025,186

**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	1,287,505	2,872,939			0	2,869,591	4,160,444	2,703,724	53.9%
1000 Instruction	2	0	1,287,505	2,872,939			0	2,869,591	4,160,444	2,703,724	53.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3	0	7,385	159,187			0	207,500	166,572	95,750	74.0%
2300, 2400, 2500, 2900 Administration	4	0		212,656		0	0	542,210	212,656	69,211	207.3%
2600 Operation & Maintenance of Plant	5	0		163,828			0	235,500	163,828	132,771	23.4%
2700 Student Transportation	6	0		32,969			0	5,645,250	32,969	187,607	-82.4%
3000 Operation of Noninstructional Services	7	0		71,987			0	121,000	71,987	95,431	-24.6%
4000 Facilities Acquisition and Construction	8	0		28,328			502,491	8,477,461	530,819	571,058	-7.0%
5000 Debt Service	9				0	0		0	0	0	0.0%
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	10	0	1,294,890	3,541,894	0	0	502,491	18,098,512	5,339,275	3,855,552	38.5%

(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** \$83,538      **Actual** \$83,538

**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>	18,098,512	5,339,275	8,318,648	1,673,597	0	0	625,000	214,719
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	7,500,000	500,120	6,301,102	1,256,326	0	0	625,000	214,719
6710 Land and Improvements	0	18,648	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	1,805,137	378,988	0	0	0	0	0	0
673X Vehicles	5,648,000	0	1,549,974	128,614	0	0	0	0
673X Technology-Related Hardware and Software	1,288,735	3,144,258	124,947	0	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	16,241,872	4,042,014	7,976,023	1,384,940	0	0	625,000	214,719
<b>Total amounts reported on lines 2 through 11 above for:</b>								
Renovation	7,000,000	500,120	2,107,322	0			0	0
New Construction	500,000	18,648	4,318,727	1,256,326	0	0	625,000	214,719
Other	8,741,872	3,523,246	1,549,974	128,614	0	0	0	0
Total (lines 13-15)	16,241,872	4,042,014	7,976,023	1,384,940	0	0	625,000	214,719

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

1 New construction cost per square foot	\$	602
2 Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$29,262,977
Buildings and Improvements	\$183,533,224
Furniture, Equipment, Vehicles, and Technology	\$14,391,296
Construction in Progress	\$1,526,285
<b>Total</b>	<b>\$228,713,782</b>

**FEDERAL AND STATE PROJECTS**

**FEDERAL PROJECTS**

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

**Total COVID-19 Federal Relief Funds included in lines above**

**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 20-30)**

**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	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	0	1,052,516	(35,051)	1,300,000	1,017,465	0
2.	0	75,664	(4,555)	255,000	71,109	0
3.	0	103,800	(2,644)	125,000	101,156	0
4.	0	0	0	0	0	0
5.	0	70,477	(1,498)	115,000	68,979	0
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	0	1,979,961	(41,079)	2,860,000	1,938,882	0
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	4,283,034	583,601	0	4,568,066	248,816	4,617,819
15.	218,905	264,034	0	355,946	138,418	344,521
16.	871,029	71,614	0	936,167	0	942,643
17.	(195,197)	4,602,031	(40,238)	9,200,000	4,366,597	(1)
18.	5,177,771	8,803,698	(125,065)	19,715,179	7,951,422	5,904,982
19.	(195,197)	4,602,032	(40,238)		4,366,597	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	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.	540,109	215,139	0	452,173	362,222	393,026
29.	0	0	0	0	0	0
30.	1,832	10	0	2,000	1,842	0
31.	541,941	215,149	0	454,173	364,064	393,026
32.	5,719,712	9,018,847	(125,065)	20,169,352	8,315,486	6,298,008

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	35,051
2.	0	4,555
3.	0	2,644
4.	0	0
5.	0	1,498
6.	0	0
7.	0	0
8.	0	41,079
9.	0	0
10.	0	0
11.	0	0
12.	0	0
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	40,238
19.	0	40,238

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

**OTHER FUNDS**

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS			EXPENDITURES		ENDING FUND BALANCE ACTUAL
																																			BEGINNING FUND BALANCE ACTUAL	REVENUES ACTUAL	ACTUAL	BUDGET	ACTUAL	
020 Instructional Improvement	1.	1,222,580	400,323		1,639,866	412,149	1,210,754																																	
050 County, City, and Town Grants	2.	0	0		0	0	0																																	
071 English Language Learner (1)	3.	0	224,739		389,035	224,739	0																																	
072 Compensatory Instruction (1)	4.	0	0		0	0	0																																	
500 School Plant	5.	26,497	0	507	25,225	0	27,205																																	
515 Civic Center	6.	3,416,051	212,197	0	3,510,788	115,675	3,512,573																																	
520 Community School	7.	526,433	3,726,705	0	3,348,366	2,864,492	1,388,646																																	
525 Auxiliary Operations	8.	119,685	42,997	0	123,795	33,615	129,067																																	
526 Extracurricular Activities Fees Tax Credit	9.	562,583	133,408	0	698,596	145,450	550,541																																	
530 Gifts and Donations	10.	1,596,955	718,116	0	2,153,846	123,910	2,191,161																																	
535 Career & Technical Education Projects	11.	0	0	0	0	0	0																																	
540 Fingerprint	12.	0	0	0	0	0	0																																	
545 School Operating	13.	0	0	0	0	0	0																																	
550 Insurance Proceeds	14.	93,984	747	31,249	94,277	17,459	108,521																																	
555 Textbooks	15.	12,780	1,193	0	15,010	0	13,973																																	
565 Litigation Recovery	16.	0	0	0	0	0	0																																	
570 Indirect Costs	17.	6,799,443	49,259	677,820	6,889,718	68,789	7,457,733																																	
575 Unemployment Insurance	18.	0	0	0	0	0	0																																	
580 Teacherage	19.	0	0	0	0	0	0																																	
585 Insurance Refund	20.	266,283	39,618	0	267,700	0	305,901																																	
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 Incentiv	24.	0	0	0	0	0	0																																	
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0																																	
650 Gifts and Donations—Capital	26.	127,198	962	0	127,417	0	128,160																																	
660 Condemnation	27.	0	0	0	0	0	0																																	
665 Energy and Water Savings	28.	99,053	555	140,000	238,835	130,527	109,081																																	
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0																																	
691 Building Renewal Grant	30.	0	226,361	0	500,000	226,361	0																																	
695 New School Facilities	31.	0	0	0	0	0	0																																	
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0																																	
850 Student Activities	33.	44,376	12,146	0	80,000	6,733	49,789																																	
Other Student Success	34.	0	1,101	0	211,000	57,266	(56,165)																																	
<b>INTERNAL SERVICE FUNDS 950-989</b>																																								
9__ Self Insurance 950	1.	0	0	0	0	0	0																																	
955 Intergovernmental Agreements	2.	0	0	0	0	0	0																																	
9__ OPEB 320	3.	0	0	0	0	0	0																																	
952 330	4.	0	3,636	0	50,000	3,636	0																																	

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	597,193	212,847
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Program:	1,042,793	199,302
Total Expenditures (lines 1-4)	1,639,866	412,149
Total Expenditures from accounting data:		412,149

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		0
Developmental costs		0
Instructional hardware, software, or supplies		0
Career exploration		0
Total Expenditures (lines 1-5)	0	0
Total Expenditures from accounting data		0

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0
5. 567	5. 0
6. 0	6. 0
7. 0	7. 0
8. 0	8. 0
9. 0	9. 0
10. 0	10. 0
11. 0	11. 0
12. 0	12. 0
13. 0	13. 0
14. 31,249	14. 0
15. 0	15. 747
16. 0	16. 1,193
17. 677,820	17. 0
18. 0	18. 49,259
19. 0	19. 0
20. 0	20. 39,618
21. 0	21. 0
22. 0	22. 0
23. 0	23. 0
24. 0	24. 0
25. 0	25. 0
26. 0	26. 962
27. 0	27. 0
28. 140,000	28. 555
29. 0	29. 0
30. 0	30. 226,361
31. 0	31. 0
32. 0	32. 0
33. 0	33. 12,146
34. 0	34. 1,101
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	400,323
0	0
0	224,739
0	0
0	201
0	212,197
900,793	2,825,912
0	42,997
0	133,408
0	718,116
0	0
0	0
0	0
0	0
0	747
0	1,193
0	0
0	49,

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$43,385,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(6,255,000)	3.
4. Bonds Outstanding, June 30, 2022	\$37,130,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$1,101,917,815	Tax Rate	1.9456
b. Secondary	\$1,101,917,815	Tax Rate	1.5494
2. Number of Schools	17		
3. Actual Days in Session	180		
4. Area of School District (Square Miles)	66		

(Report this WHETHER OR NOT district changed boundaries in FY 2022)

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)	\$53,086,580
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,430,254
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$8,213,389
4. Support Services—Students (Function 2100)	\$8,654,559
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$20,009,950
6. Total Current Expenditures	\$92,394,732
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$7,771,227
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$84,623,505

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)

\$10,640

G. Cash and Investments held at June 30, 2022

1. Sinking funds	\$124,466
2. Bond funds	\$6,645,051
3. Other funds, except for any employee retirement funds	\$40,353,161

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2022	\$66,054
2. Average salary of all teachers employed in FY 2021	\$62,139
3. Increase in average teacher salary from prior year	\$3,915
4. Percentage increase	6.3%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$51,175
6. Total percentage increase in average teacher salary since FY 2018	29.1%

I. Other long-term debt

1. Principal (object 6832)	\$108,154
2. Interest (object 6842)	\$22,373

3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)

No

Check this box if your district has n  teachers (transporting disti 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	2	4	14	19	27	30	27	31	26	0	0	0	0	180
2. Verbal Reasoning	1	3	6	11	18	29	20	25	26	0	0	0	0	139
3. Nonverbal Reasoning	0	5	8	22	20	43	27	38	30	0	0	0	0	193
4. Total Duplicated Enrollment (lines 1-3)	3	12	28	52	65	102	74	94	82	0	0	0	0	512

**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	14,842,709	11,652,733
2. Gifted Education	25,000	9,353
3. Remedial Education	0	0
4. ELL Incremental Costs	601,000	613,009
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)	0	0
9. Total (lines 1-8)	15,468,709	12,275,095
10. IEP required pupil transportation costs coded within Program 400	1,889,590	1,608,872

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 9,353
9-12	\$ 0
Total	\$ 9,353

**D. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	26,500
2. Federal Audit Expenditures - All Funds	6330	5,545

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

Actual Expenditures made in FY 2022 \$ 3,116,092

**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			Total
	Operations	Capital	Debt	
1.	0	0	0	0
2.	0	0		0
3.	0	0	0	0
4.	0	0		0
5.	0	0		0
6.	0	0		0
7.	575,060	0		575,060
8.	9,651	0		9,651
9.	0	0		0
10.	584,711	0	0	584,711

(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.	37,978,936	11,711,544	3,360,441	2,430,254	2,908,994	29,417				6,241	1,501	58,427,328	1.
2000 Support Services														
2100 Students	2.	5,492,163	1,789,767	1,335,226	37,403	8,744	0				0	0	8,663,303	2.
2200 Instructional Staff	3.	2,500,308	831,382	442,831	42,522	162,937	1,988				0	0	3,981,968	3.
2300 General Administration	4.	865,035	229,214	197,290	2,532	2,296	28,233	0			0	0	1,324,600	4.
2400 School Administration	5.	2,701,405	879,985	3,475	13,842	15,576	9,649				0	0	3,623,932	5.
2500, 2900 Central Services, Other	6.	1,915,258	695,751	639,528	21,744	313,134	10,818			0	4,706	58,995	3,659,934	6.
2600 Operation and Maintenance of Plant	7.	2,716,584	1,216,057	2,598,519	2,499,918	392,557	3,580				0	98,143	9,525,358	7.
2700 Student Transportation	8.	1,790,983	707,255	555,071	420,556	161,583	1,167				0		3,636,615	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	1,314,208	450,873	37,359	2,194,807	71,987	18,545				330	0	4,088,109	9.
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0	10.
3300 Community Services Operations	11.											2,929,425	2,929,425	11.
3400 Bookstore Operations	12.	0	0	0	30,422	0	120				0	0	30,542	12.
Total (lines 1-12)	13.	57,274,880	18,511,828	9,169,740	7,694,000	4,037,808	103,517	0		0	11,277	3,088,064	99,891,114	13.
From Federal Funds	14.	5,974,641	1,878,693	846,652	3,068,487	201,080	18,545	0		0	330	51,102	12,039,530	14.
From State and Local Sources	15.	51,300,239	16,633,135	8,323,088	4,625,513	3,836,728	84,972	0		0	10,947	3,036,962	87,851,584	15.
4000 Facilities Acquisition and Construction	16.	0	0	2,190,829	0	35,028	71,365				0	0	2,297,222	16.
5000 Debt Service	17.							6,363,154	1,460,122			0	7,823,276	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)	29,367,894	185,614	262,516	673,698	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	3,649,037	51,231	737,970	77,322	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,006,581	0	0	0	4.
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	127,740	0	1,000	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	2,111,664	6.
7. Number of FTE-Certified Teachers	517	7.
8. Number of FTE-Contract Teachers	14	8.

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

1. 6410-6411 Utility Services	762,149	1.
2. 6620-6629 Energy	1,930,747	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.

Revenue from selected federal sources

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

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

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	5,407	3,082,657	3,088,064	3.
4. Total (lines 1-3)	5,407	3,082,657	3,088,064	4.

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

1. 6710 Land and Improvements	18,648	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	16,380	3.
4. Total (lines 1-3)	35,028	4.
5. 6450 Construction	1,971,165	5.

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

1. 6340 Technical Services	488,472	1.
2. 6432 Technology-Related Repairs and Maintenance	68,568	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	406,263	4.
5. 6650 Supplies-Technology-Related	62,502	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,014,409	6.
7. Subtotal (Lines 1-6)	4,040,214	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	276,886	8.

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

1. 2210 Improvement of Instruction	2,577,782	1.
2. 2220 Library/Media Services	117,403	2.

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 2022 was approved by the Governing Board on September 27, 2022, and that the complete Annual Financial Report may be reviewed by contacting Michael J Vaughn at the District Office, telephone (623)535-6032, during normal business hours.

Avg. Daily Membership	2021	2022
Attending	9,913.686	10,111.038
2022 Tax Rates:	Primary	Secondary
	1.9456	1.5494

  
 \_\_\_\_\_  
 President of the Governing Board

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

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				60,810,469	54,376,314	
Special Education				15,468,709	12,275,095	
Pupil Transportation				4,654,529	3,449,138	
Desegregation				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				569,630	569,630	
Maintenance and Operation Total	9,769,749	72,882,063	(140,000)	81,503,337	70,670,177	11,841,635
Classroom Site Funds	2,979,291	8,465,993		11,407,363	7,420,098	4,025,186
Instructional Improvement	1,222,580	400,323		1,639,866	412,149	1,210,754
Unrestricted Capital Outlay	12,581,285	5,316,139	0	18,098,512	5,339,275	12,558,149
Adjacent Ways	617,066	2,895	0	625,000	214,719	405,242
Bond Building	8,318,648	0	0	8,318,648	1,673,597	6,645,051
Other Capital Funds	99,053	555	140,000	238,835	130,527	109,081
New School Facilities	0	0		0	0	0
Federal Projects	5,177,771	8,803,698	(125,065)	19,715,179	7,951,422	5,904,982
State Projects	541,941	215,149	0	454,173	364,064	393,026
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	224,739	0	389,035	224,739	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	26,497	201	507	25,225	0	27,205
Food Service	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Civic Center	3,416,051	212,197	0	3,510,788	115,675	3,512,573
Community School	526,433	3,726,705	0	3,348,966	2,864,492	1,388,646
Auxiliary Operations	119,685	42,997	0	123,795	33,615	129,067
Extracurricular Activities Fees	562,583	133,408	0	698,596	145,450	550,541
Gifts and Donations	1,724,153	719,078	0	2,281,263	123,910	2,319,321
Career & Technical Education Projects	0	0	0	0	0	0
Fingerprint	0	0	0	0	0	0
School Opening	0	0	0	0	0	0
Insurance Proceeds	93,984	747	31,249	94,277	17,459	108,521
Textbooks	12,780	1,193	0	15,010	0	13,973
Litigation Recovery	0	0	0	0	0	0
Indirect Costs	6,799,443	49,259	677,820	6,889,718	68,789	7,457,733
Unemployment Insurance	0	0	0	0	0	0
Teacherage	0	0	0	0	0	0
Insurance Refund	266,283	39,618	0	267,700	0	305,901
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	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	197,920	7,620,520	0	7,695,749	7,693,974	124,466
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	226,361	0	500,000	226,361	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	44,376	12,146		80,000	6,733	49,789
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	0	4,737	0	261,000	60,902	(56,165)

**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	
<b>English Language Learner Fund 071</b>										
<b>Revenues</b>										
3200 Restricted Revenue from State Sources	1. 224,739									1.
Investment Income and Other Revenues	2. 0									2.
Total Revenues (lines 1 and 2)	3. 224,739									3.
<b>Expenditures</b>										
1000 Instruction	4.	168,978	55,761	0	0	0	0	389,035	224,739	4.
2000 Support Services										
2100 Students	5.	0	0	0	0	0	0	0	0	5.
2200 Instructional Staff	6.	0	0	0	0	0	0	0	0	6.
2300 General Administration	7.	0	0	0	0	0	0	0	0	7.
2400 School Administration	8.	0	0	0	0	0	0	0	0	8.
2500 Central Services	9.	0	0	0	0	0	0	0	0	9.
2600 Operation & Maintenance of Plant	10.	0	0	0	0	0	0	0	0	10.
2700 Student Transportation	11.	0	0	0	0	0	0	0	0	11.
2900 Other	12.	0	0	0	0	0	0	0	0	12.
<b>Total (must agree with the AFR page 6, line 3)</b>	13. 224,739	168,978	55,761	0	0	0	0	389,035	224,739	13.
<b>Compensatory Instruction Fund 072</b>										
<b>Revenues</b>										
3200 Restricted Revenue from State Sources	14. 0									14.
Investment Income and Other Revenues	15. 0									15.
Total Revenues (lines 14 and 15)	16. 0									16.
<b>Expenditures</b>										
1000 Instruction	17.	0	0	0	0	0	0	0	0	17.
2000 Support Services										
2100 Students	18.	0	0	0	0	0	0	0	0	18.
2200 Instructional Staff	19.	0	0	0	0	0	0	0	0	19.
2300 General Administration	20.	0	0	0	0	0	0	0	0	20.
2400 School Administration	21.	0	0	0	0	0	0	0	0	21.
2500 Central Services	22.	0	0	0	0	0	0	0	0	22.
2600 Operation & Maintenance of Plant	23.	0	0	0	0	0	0	0	0	23.
2700 Student Transportation	24.	0	0	0	0	0	0	0	0	24.
2900 Other	25.	0	0	0	0	0	0	0	0	25.
<b>Total (must agree with the AFR page 6, line 4)</b>	26. 0	0	0	0	0	0	0	0	0	26.

**FOOD SERVICE**

FUND 510	
ACTUAL	
1.	1,430,947
2.	15,883
3.	80,148
4.	356
5.	6,626,252
6.	365,436
7.	7,088,075
8.	0
9.	8,519,022

**BEGINNING FUND BALANCE (1)**

**REVENUES**

1500 Investment Income	2.	15,883	2.
1600 Food Service	3.	80,148	3.
Other Local Refund PY Exp	4.	356	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	6,626,252	5.
4900 Revenue for/on Behalf of the District	6.	365,436	6.
<b>TOTAL REVENUE (lines 2-6)</b>	7.	7,088,075	7.
5000 Other Financing Sources and Fund Transfers-In	8.	0	8.
<b>TOTAL AVAILABLE (lines 1, 7, and 8)</b>	9.	8,519,022	9.

A. Number of operating months

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
a. Reimbursable Meals Only	420,563.00	1,203,100.00		548.00
b. Program Adults/Adult Workers				
c. Other	662.00	4,427.00	19,134.00	
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

\* 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
1. Reduced breakfast	0.00	0.00		
2. Reduced lunch	0.00	0.00		
3. Reduced snack				
4. Paid breakfast	0.00	0.00		2.75
5. Paid lunch	0.00	0.00		4.60
6. Paid snack				

D. Special Milk Program

Charge to children per 1/2 pint milk unit	N/A
Number of 1/2 pint milk units served to children	N/A

**EXPENDITURES**

6150 Classified Salaries	10.
6200 Employee Benefits	11.
6400 Purchased Property Services	12.
6570 Food Service Management	13.
6591 Services Purchased from Other AZ Districts	14.
6610 General Supplies (Nonfood Items)	15.
6620 Energy	16.
6631 USDA Commodities (Excluding Freight)	17.
6632 USDA Commodities (Freight Only)	18.
6633 Other Food	19.
6634 Storage Costs for USDA Commodities	20.
6700 Property (Excluding 6731-39)	21.
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000	22.
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more	23.
Other Expenditures Dues & Professional Development	24.
<b>TOTAL EXPENDITURES (lines 10-24)</b>	25.
6910 Indirect Costs Transfers-Out	26.
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Transfers-Out)	27.
<b>TOTAL EXPENDITURES &amp; OTHER USES (lines 25-27)</b>	28.
<b>ENDING FUND BALANCE (line 9 minus line 28) (1)</b>	29.

(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
	1,437,843	0	0
	495,096	0	0
	111,442	0	0
	0	0	
	0	0	
	262,044	0	0
	24,285	0	
	365,436		
	9,440		
	1,519,958		
	0		
			71,987
	0		26,448
	0		45,539
	38,315	25	0
6,513,644	4,263,858	25	143,974
	552,755		
	0		
	4,816,613		
	3,702,409		

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
<b>Total (must equal total of amounts on line 13 above)</b>	<b>0</b>

\$500 at 7/1/21 or \$500 at 6/30/22, as applicable.