

Litchfield Elementary School District

**School District Spending Report
(Dollars in the Classroom)**

March 26, 2024



Presenter

Michael J Vaughn, CPA
Chief Financial Officer



Strategic Plan Alignment

Finances/Resources

Increase stakeholder knowledge and understanding of school funding



Regulation

Arizona Revised Statutes (A.R.S.) §41-1279.03 requires the Auditor General to monitor the percentage of each dollar spent in the classroom by Arizona's school districts.

To meet this requirement, they annually issue the Arizona School District Spending report, which includes State-wide analysis of spending, as well as a summary for each of Arizona's school districts and the State on various financial measures.

The report was released on March 1, 2024 and is available on the Arizona Auditor General's website www.azauditor.gov.



Description of Operational Spending

Operational spending includes costs incurred for the District's day-to-day operations and includes the categories listed in the following slides.

These categories follow Arizona's Uniform Chart of Accounts for school districts, which meets the requirements of the U.S. Department of Education's account classifications, providing the ability to compare individual school districts' measures to peer districts' measures, Arizona's measures to national averages, and Arizona's measures over time.

Operational spending includes classroom and non-classroom spending.



Classroom Spending

Instruction: Salary and benefits for teachers, teachers' aides, substitute teachers, general instructional supplies, instructional aids, field trips, athletics, co-curricular activities etc.

Student Support: Salary and benefits for counselors, audiologists, speech pathologists, nurses, social workers, and attendance services; and other costs related to these support services to students.

Instruction Support: Salary and benefits of librarians, teacher training, curriculum development, special education directors, media specialists, and instruction-related technology services



Non-Classroom Spending

Administration: Salary and benefits of Superintendents, principals, business managers, clerical, and other staff who perform accounting, payroll, purchasing, warehousing, printing, human resource activities, and administrative technology services; and other costs related to these services and the governing board

Plant Operations: Equipment repair, building maintenance, custodial services, groundskeeping, and security; and costs for heating, cooling, lighting, and property insurance

Food Service: Food supplies and other costs related to preparing, transporting, and serving meals and snacks

Transportation: Costs related to maintaining buses and transporting students to and from school and school activities



Description of Nonoperational Spending

Nonoperational spending includes costs school districts incurred to acquire capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education, but excludes principal payments on bond debt.

Land and Buildings: Purchasing or leasing land and existing buildings, constructing and renovating school buildings, and improving school grounds

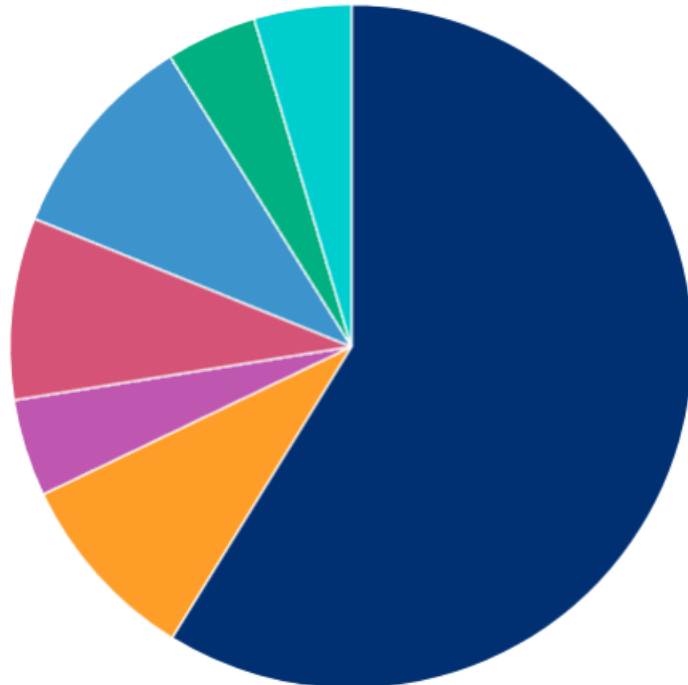
Equipment: Purchasing or leasing initial, additional, and replacement equipment, such as furniture, vehicles, and technology-related hardware and noninstructional software

Interest: Interest on long and short-term debt

Other: Remaining nonoperational spending, primarily consisting of adult education, community service programs, and civic activities



Litchfield Elementary School District Classroom Spending



Classroom spending, 72.5%

- Instruction, 58.8%
- Student support, 9.1%
- Instruction support, 4.6%

Nonclassroom spending, 27.5%

- Administration, 8.6%
- Plant operations, 10.0%
- Food service, 4.3%
- Transportation, 4.6%

For definitions of what is included in operational spending and each of the operational areas, see the “Spending areas” section on the [Glossary page](#).

Source: Arizona School District Spending Analysis – Fiscal
Year 2023 March 2024



Instructional Spending Peer Group

District	% Dollars Spent in the Classroom
Kyrene Elementary School District	59.3%
Litchfield Elementary School District	58.8%
Washington Elementary School District	55.2%
Laveen Elementary School District	54.4%
Peer Group Average	53.1%
Tempe Elementary School District	53%
Prendergast Elementary School District	52.5%
Alhambra Elementary School District	52.2%
Glendale Elementary School District	52.1%
Cartwright Elementary School District	52.0%
Casa Grande Elementary School District	50.6%
Yuma Elementary School District	49.7%
Roosevelt Elementary School District	47.6%

Source: Arizona School District Spending Analysis – Fiscal Year 2022 March 2023 – Data File



Litchfield Elementary Spending Summary

Area	District FY 2022	District FY 2023	1-year change
Classroom spending			
Instruction	\$5,475	\$6,057	+\$582
Student support	\$854	\$938	+\$84
Instruction support	\$380	\$480	+\$100
Nonclassroom spending			
Administration	\$809	\$889	+\$80
Plant operations	\$898	\$1,030	+\$132
Food service	\$357	\$442	+\$85
Transportation	\$340	\$472	+\$132
Total operational	\$9,113	\$10,308	+\$1,195
Land and buildings	\$227	\$492	+\$265
Equipment	\$409	\$399	-\$10
Interest	\$144	\$122	-\$22
Other	\$305	\$455	+\$150
Total nonoperational	\$1,085	\$1,468	+\$383
Total per student spending	\$10,198	\$11,776	+\$1,578

Source: Arizona School District Spending Analysis – Fiscal Year 2023 March 2024



Litchfield Elementary

Operational Efficiency Measures

Operational area	Measure	State average	Peer average ⁱ	District	District spending relative to the peer average
Administration	Spending per student	\$1,207	\$1,146	\$889	Very Low
	Students per administrative position	62	66	91	N/A
Plant operations	Spending per square foot	\$8.05	\$7.65	\$7.56	Comparable
	Square footage per student	169 ft ²	155 ft ²	136 ft ²	N/A
Food service	Spending per meal	\$4.12	\$4.08	\$4.19	Comparable
	Meals per student	128	171	106	N/A

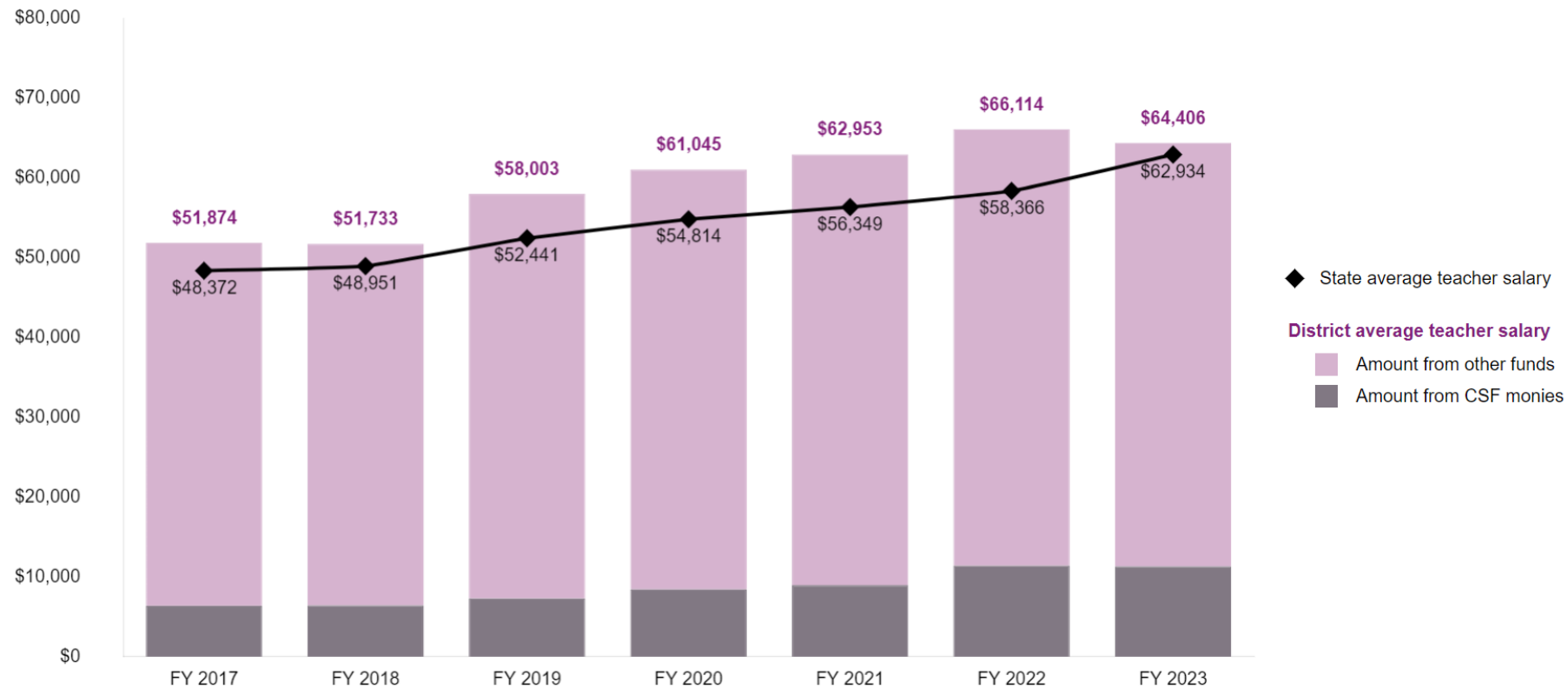
Operational area	Measure	State average	Peer average ⁱ	District	District spending relative to the peer average
Transportation	Spending per mile	\$6.19	\$6.88	\$6.66	Comparable
	Spending per rider	\$2,039	\$1,960	\$2,538	Very High

Source: Arizona School District Spending Analysis – Fiscal Year 2023 March 2024



Litchfield Elementary – Average Teacher Salary

District average teacher salary compared to State average (FYs 2017-2023)



Source: Arizona School District Spending Analysis – Fiscal Year 2023
March 2024



Peer Group Average Teacher Salary

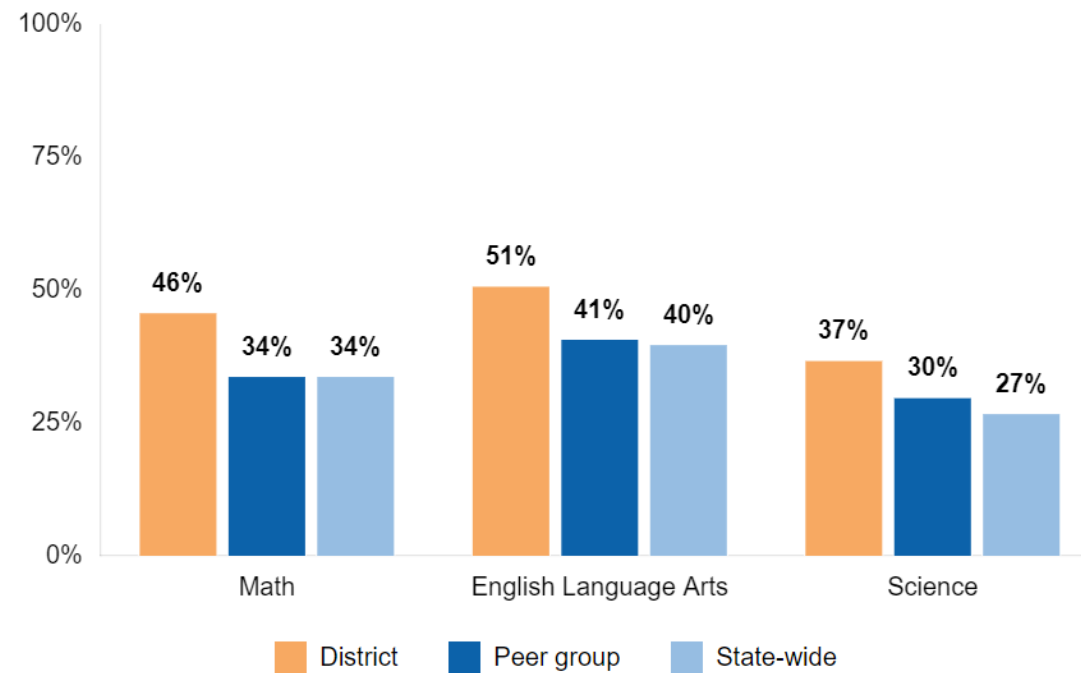
District name	District average teacher salary (FY 2022)	District amount from CSF (FY 2022)
Pendergast Elementary School District	\$75,064	\$8,062
Alhambra Elementary School District	\$71,116	\$9,222
Cartwright Elementary School District	\$65,269	\$8,302
Litchfield Elementary School District	\$64,406	\$11,334
Laveen Elementary School District	\$62,904	\$10,181
Peer Average	\$61,877	\$8,530
Kyrene Elementary School District	\$61,359	\$9,582
Tempe Elementary School District	\$60,637	\$7,225
Washington Elementary School District	\$60,185	\$2,503
Roosevelt Elementary School District	\$59,210	\$9,995
Casa Grande Elementary School District	\$57,717	\$10,571
Yuma Elementary School District	\$53,838	\$8,020
Glendale Elementary School District	\$50,824	\$7,365

Source: Arizona School District Spending Analysis – Fiscal Year 2023 March 2024 – Data File



Student Achievement

District, District peer group, and State-wide student passing percentage (FY 2023)



Source: Arizona School District Spending Analysis – Fiscal Year 2023
March 2024



Litchfield Elementary School District

Michael J Vaughn, CPA

Chief Financial Officer

vaughnm@lesd.k12.az.us

(623)535-6017

www.lesd.org

