



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
2011

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2011 uploaded to the Arizona Department of Education's Web site on
October 5, 2011 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Ken Hicks
District Contact Employee

Business Manager Signature

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Telephone Number

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 34)	\$ <u>24,675,623</u>
2. Classroom Site Funds (from page 4, line 49 plus page 4, footnote 1)	\$ <u>1,343,920</u>
3. Unrestricted Capital Outlay (from page 5, line 10)	\$ <u>596,340</u>
4. Soft Capital Allocation (from page 5, line 19)	\$ <u>364,143</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 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 of prior year's expense; misc.

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 25-27)

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 29-35)

Total Fund Revenue (lines 19, 24, 28, and 36)

- 5200 Fund Transfers-In
- Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 37 through 39)

Total Maintenance and Operation Expenditures (p. 2, line 34)

Total Capital Expenditures (p. 5, lines 10 and 19)

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 41 or 42 plus 43)

ENDING FUND BALANCE (line 40 minus line 44) (1)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	SOFT CAPITAL ALLOCATION FUND 625	
	ACTUAL	ACTUAL	ACTUAL	
1.	272,559	1,957,793	1,246,373	1.
2.	7,253,900	14,508	(319)	2.
3.				3.
4.	290,935			4.
5.				5.
6.				6.
7.				7.
8.				8.
9.				9.
10.				10.
11.				11.
12.				12.
13.				13.
14.				14.
15.				15.
16.				16.
17.		19,358	12,405	17.
18.	30,050	1,229		18.
19.	7,574,885	35,095	12,086	19.
20.				20.
21.	1,719,467	49,503	12,039	21.
22.				22.
23.				23.
24.	1,719,467	49,503	12,039	24.
25.	15,563,960	433,168	727,522	25.
26.	638,337	9,549		26.
27.				27.
28.	16,202,297	442,717	727,522	28.
29.				29.
30.				30.
31.	204,011			31.
32.				32.
33.				33.
34.				34.
35.				35.
36.	204,011	0	0	36.
37.	25,700,660	527,315	751,647	37.
38.				38.
39.	16,104			39.
40.	25,989,323	2,485,108	1,998,020	40.
41.	24,675,623			41.
42.		596,340	364,143	42.
43.				43.
44.	24,675,623	596,340	364,143	44.
45.	1,313,700	1,888,768	1,633,877	45.

- (1) Includes the Maintenance and Operation Fund revolving account cash balance on hand of _____ at 7/1/10 or \$5,011 at 6/30/11, as applicable.
- (2) The amount of Government Property Lease Excise Tax revenue included on line 18 is \$ _____.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Classroom Instruction	1.	8,703,610	2,276,978	15,659	110,591	594	11,812,109	11,107,432	11,898,765	-6.7%
2000 Support Services										
2100 Students	2.	728,104	133,227	61,992	8,437		904,703	931,760	887,584	5.0%
2200 Instructional Staff	3.	627,961	153,268	16,018	514	13,772	792,188	811,533	550,697	47.4%
2300 General Administration	4.	235,302	40,247	57,266	7,579	7,974	395,666	348,368	398,471	-12.6%
2400 School Administration	5.	643,155	206,520	72,645	17,560	586	888,805	940,466	1,326,115	-29.1%
2500 Central Services	6.	679,048	213,438	222,157	43,915	85,874	1,134,685	1,244,432	1,336,324	-6.9%
2600 Operation & Maintenance of Plant	7.	1,091,434	306,031	507,578	801,004	1,231	2,975,205	2,707,278	3,017,751	-10.3%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	48,495	7,177		10,899		27,821	66,571	95,731	-30.5%
5000 Debt Service (1)	10.						0	0	0	0.0%
610 School-Sponsored Cocurricular Activities	11.						8,274	0	8,708	-100.0%
620 School-Sponsored Athletics	12.	65,450	12,348	32,991	400	2,400	128,261	113,589	108,626	4.6%
630 Other Instructional Programs	13.							0	0	0.0%
700, 800, 900 Other Programs	14.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-14)	15.	12,822,559	3,349,234	986,306	1,000,899	112,431	19,067,717	18,271,429	19,628,772	-6.9%
200 Special Education										
1000 Classroom Instruction	16.	2,002,469	515,020	146,101	15,325		3,297,694	2,678,915	3,873,130	-30.8%
2000 Support Services										
2100 Students	17.	566,798	98,755	901,026	6,690	100	1,426,887	1,573,369	1,075,255	46.3%
2200 Instructional Staff	18.	7,056	1,165	959	1,367		9,300	10,547	36,060	-70.8%
2300 General Administration	19.						0	0	0	0.0%
2400 School Administration	20.						0	0	0	0.0%
2500 Central Services	21.			38			0	38	0	--
2600 Operation & Maintenance of Plant	22.						0	0	0	0.0%
2900 Other	23.						0	0	0	0.0%
3000 Operation of Noninstructional Services	24.						0	0	0	0.0%
Subtotal (lines 16-24)	25.	2,576,323	614,940	1,048,124	23,382	100	4,733,881	4,262,869	4,984,445	-14.5%
300 Special Education Disability ESEA, Title VIII										
(from Supplement, page 1, line 10)	26.	0	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation	27.	637,283	149,446	37,237	209,662	1,321	1,043,514	1,034,949	959,128	7.9%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	28.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 20)	29.	750,556	336,623	0	19,197	0	1,106,376	1,106,376	1,127,387	-1.9%
530 Dropout Prevention Programs										
1000 Classroom Instruction	30.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	31.							0	0	0.0%
Subtotal (lines 30 and 31)	32.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 30)	33.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 15, 25-29, 32, and 33)	34.	16,786,721	4,450,243	2,071,667	1,253,140	113,852	25,951,488	24,675,623	26,699,732	-7.6%

(1) Function code 5000, object code 6820-Judgments Against the District should be used to report actual expenditures for excessive property tax valuation judgments paid in FY 2011.

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	3	1			4	4	3	8					25
2. Verbal Reasoning	1	0	0			4	1	4	2					12
3. Nonverbal Reasoning	5	5	2		6	5	7	12	8					50
4. Total Duplicated Enrollment (lines 1-3)	8	8	3	0	6	13	12	19	18	0	0	0	0	87

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	11
2. Black, not Hispanic	5
3. Hispanic	34
4. American Indian/Alaskan Native	1
5. Asian or Pacific Islander	7
6. Total Unduplicated Enrollment (lines 1-5)	58

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 81,310
9-12	\$
Total	\$ 81,310

E. MAINTENANCE AND OPERATION DETAIL BY OBJECT CODE

	BUDGET	ACTUAL
1. Utilities	1,261,000	1,023,712
2. Tuition Out Debt Service 6565	0	
3. Audit Services - Nonfederal (1) 6350	40,000	35,631

F. MAINTENANCE AND OPERATION EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2011 \$ _____

G. MAINTENANCE AND OPERATION EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2011 \$ _____

H. MAINTENANCE AND OPERATION EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2011 \$ _____

C. M&O AND SCA FUND SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	TOTAL BUDGET	PROGRAM 200 ACTUAL	TOTAL ACTUAL
1. Autism	538,374	538,374	479,535	479,535
2. Emotional Disability	108,675	108,675	57,005	57,005
3. Hearing Impairment	11,820	11,820	10,989	10,989
4. Other Health Impairments	0	0		
5. Specific Learning Disability	2,509,105	2,509,105	2,469,121	2,469,121
6. Mild, Moderate or Severe Mental Retardation	605,894	605,894	511,849	511,849
7. Multiple Disabilities	207,249	207,249	192,680	192,680
8. Multiple Disabilities with Severe Sensory Impair.	93,911	93,911	91,184	91,184
9. Orthopedic Impairment	74,903	74,903	69,637	69,637
10. Developmental Delay	190,752	190,752	136,229	136,229
11. Preschool Severe Delay	0	0		
12. Speech/Language Impairment	6,000	6,000	29,371	29,371
13. Traumatic Brain Injury	0	0		
14. Visual Impairment	0	0		
15. Subtotal (lines 1-14)	4,346,683	4,346,683	4,047,600	4,047,600
16. Gifted Education	61,816	61,816	81,310	81,310
17. Remedial Education	0	0		
18. ELL Incremental Costs	325,382	325,382	133,958	133,958
19. ELL Compensatory Instruction	0	0		
20. Vocational and Technological Education	0	0		
21. Career Education	0	0		
22. Total (lines 15-21)	4,733,881	4,733,881	4,262,868	4,262,868

I. TUITION

	Tuition Expenditures			
	Operations	Capital	Debt	Total
1. Type 03 districts-Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)				0
2. Tuition to Other Arizona Districts not included on line 1 (object 6561)				0
3. Tuition to Out-of-State Districts (object 6562)				0
4. Tuition to Private Schools (object 6563)				0
5. Tuition to Ed Services(Coops)IGAs (object 6564)				0
6. Tuition Other (object 6569)				0
7. Total (lines 1-6)	0	0	0	0

(1) Enter the FY 2011 M&O expenditures related to audits of nonfederal funds on line E.3. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received on line E.3.
The total federal audit service expenditures made in FY 2011 from all funds were \$ 35,631

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 (1)	Supplies 6600	Other Interest 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)		212,975										
Interest Income		447										
Total Revenues (lines 1 and 2)		213,422										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			180,565	31,421				402,100	211,986	262,061	-19.1%	
2100 Support Services - Students			2,486	455				3,382	2,941	3,704	-20.6%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 4-6)			183,051	31,876				405,482	214,927	265,765	-19.1%	
200 Special Education												
1000 Classroom Instruction			25,421	4,396				22,249	29,817	27,453	8.6%	
2100 Support Services - Students								1,119	0	530	-100.0%	
2200 Support Services - Instructional Staff			638	46				0	684	995	-31.3%	
Program 200 Subtotal (lines 8-10)			26,059	4,442				23,368	30,501	28,978	5.3%	
Other Programs (Specify)												
1000 Classroom Instruction								0	0	3,171	-100.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	7	-100.0%	
Other Programs Subtotal (lines 12-14)			0	0				0	0	3,178	-100.0%	
Total Classroom Site Fund 011 - Base Salary	64,441	213,422	209,110	36,318				428,850	245,428	297,921	-17.6%	32,435
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		425,950										
Interest Income		6,760										
Total Revenues (lines 17 and 18)		432,710										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			495,697	88,043				1,658,690	583,740	631,610	-7.6%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 20-22)			495,697	88,043				1,658,690	583,740	631,610	-7.6%	
200 Special Education												
1000 Classroom Instruction			26,433	4,703				0	31,136	0	--	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			26,433	4,703				0	31,136	0	--	
Other Programs (Specify)												
1000 Classroom Instruction								0	0	0	0.0%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)			0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	965,163	432,710	522,130	92,746				1,658,690	614,876	631,610	-2.6%	782,997
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		425,950										
Interest Income		1,059										
Total Revenues (lines 33 and 34)		427,009										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			352,900	61,371				773,000	414,271	516,048	-19.7%	
2100 Support Services - Students			7,972	1,433				8,617	9,405	14,079	-33.2%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 100 Subtotal (lines 36-38)			360,872	62,804	0	0		781,617	423,676	530,127	-20.1%	
200 Special Education												
1000 Classroom Instruction			49,876	8,697				57,548	58,573	72,969	-19.7%	
2100 Support Services - Students								3,000	0	275	-100.0%	
2200 Support Services - Instructional Staff			1,275	92				0	1,367	1,942	-29.6%	
Program 200 Subtotal (lines 40-42)			51,151	8,789	0	0		60,548	59,940	75,186	-20.3%	
530 Dropout Prevention Programs												
1000 Classroom Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 Classroom Instruction								0	0	6,339	-100.0%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	14	-100.0%	
Other Programs Subtotal (lines 45 and 46)			0	0	0	0		0	0	6,353	-100.0%	
Total Classroom Site Fund 013 - Other	140,650	427,009	412,023	71,593	0	0		842,165	483,616	611,666	-20.9%	84,043
Total Classroom Site Funds (lines 16, 32, and 48)	1,170,254	1,073,141	1,143,263	200,657	0	0	0	2,929,705	1,343,920	1,541,197	-12.8%	899,475

(1) For FY 2011, the district received Classroom Site Fund revenue of _____ and expended _____ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

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

UNRESTRICTED CAPITAL OUTLAY (610) and SOFT CAPITAL ALLOCATION (625) FUNDS—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (UCO & SCA-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900) (2)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)								0	0	0	0.0%
Unrestricted Capital Outlay Fund 610											
1000 Instruction		189,517	53,329			15,389		1,466,149	258,235	121,289	112.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff			90,637			535		82,000	91,172	67,488	35.1%
2300, 2400, 2500, 2900 Administration			17,279					104,500	17,279	271,508	-93.6%
2600 Operation & Maintenance of Plant			44,206					30,000	44,206	31,030	42.5%
2700 Student Transportation			1,373					100,000	1,373	58,414	-97.6%
3000 Operation of Noninstructional Services			659					0	659	939	-29.8%
4000 Facilities Acquisition and Construction						3,325		0	3,325	101,661	-96.7%
5000 Debt Service				122,400	57,691			204,610	180,091	67,554	166.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	189,517	207,483	122,400	57,691	19,249		1,987,259	596,340	719,883	-17.2%
Soft Capital Allocation Fund 625											
1000 Instruction		355,807	4,650					423,844	360,457	101,744	254.3%
2000 Support Services											
2100, 2200 Students and Instructional Staff		3,285				401		62,000	3,686	16,199	-77.2%
2300, 2400, 2500, 2900 Administration								0	0	53	-100.0%
2600 Operation & Maintenance of Plant								0	0	0	0.0%
2700 Student Transportation								0	0	0	0.0%
3000 Operation of Noninstructional Services								99,000	0	0	0.0%
4000 Facilities Acquisition and Construction								0	0	0	0.0%
5000 Debt Service								0	0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	0	359,092	4,650	0	0	401	0	584,844	364,143	117,996	208.6%

(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) Laws 2010, 7th Special Session, Ch. 8, §14, allowed school districts to use soft capital allocation monies for any operating or capital expenditures in FY 2011. Therefore, this column should include any M&O-type expenditures made from the Soft Capital Allocation Fund.

CAPITAL ASSETS AS OF JUNE 30, 2011	
Land and Improvements	\$6,676,001 1.
Buildings and Improvements	\$69,025,711 2.
Furniture, Equipment, Vehicles, and Technology	\$5,527,045 3.
Construction in Progress	\$ 4.
Total	\$81,228,757 5.

CAPITAL FUNDS (630, 690, and 695)—EXPENDITURES

Expenditures	Salaries 6100	Employee Benefits 6200	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals	
								Budget	Actual
Bond Building Fund 630									
1000 Instruction 1.								0	0
2000 Support Services									
2100, 2200 Students and Instructional Staff 2.								0	0
2300, 2400, 2500, 2900 Administration 3.							61,248	0	61,248
2600 Operation & Maintenance of Plant 4.								0	0
2700 Student Transportation 5.				290,599				515,000	290,599
3000 Operation of Noninstructional Services 6.								0	0
4000 Facilities Acquisition and Construction 7.							2,830,948	7,770,000	2,830,948
5000 Debt Service 8.								0	0
Total Bond Building Fund (lines 1-8) 9.	0	0		290,599	0	0	2,892,196	8,285,000	3,182,795
Building Renewal Fund 690									
1000 Instruction 10.								0	0
2000 Support Services									
2100, 2200 Students and Instructional Staff 11.								0	0
2300, 2400, 2500, 2900 Administration 12.								0	0
2600 Operation & Maintenance of Plant 13.							3,819	3,799	3,819
2700 Student Transportation 14.								0	0
3000 Operation of Noninstructional Services 15.								0	0
4000 Facilities Acquisition and Construction 16.								0	0
5000 Debt Service 17.								0	0
Total Building Renewal Fund (lines 10-17) 18.	0	0		0	0	0	3,819	3,799	3,819
New School Facilities Fund 695									
1000 Instruction 19.				102,252			198,089	0	300,341
2000 Support Services									
2100, 2200 Students and Instructional Staff 20.								0	0
2300, 2400, 2500, 2900 Administration 21.								0	0
2600 Operation & Maintenance of Plant 22.								0	0
2700 Student Transportation 23.								0	0
3000 Operation of Noninstructional Services 24.				17,986				0	17,986
4000 Facilities Acquisition and Construction 25.							156,506	500,000	156,506
5000 Debt Service 26.								0	0
Total New School Facilities Fund (lines 19-26) 27.	0	0	0	120,238	0	0	354,595	500,000	474,833

Capital Funds (630, 690, and 695)		BUDGET	ACTUAL
Bond Building Fund 630			
Beginning Fund Balance	1.		1,159,470 1.
Revenues	2.		2,500 2.
Other Financing Sources	3.		7,635,177 3.
Total Available (lines 1-3)	4.		8,797,147 4.
Expenditures			
Renovation	5.	6,280,000	2,824,199 5.
New Construction	6.	0	
Other	7.	2,005,000	358,596 7.
Total Expenditures (lines 5-7)	8.	8,285,000	3,182,795 8.
Other Financing Uses	9.		
Ending Fund Balance (line 4 minus lines 8 and 9)	10.		5,614,352 10.

Building Renewal Fund 690			
Beginning Fund Balance	11.		3,800 11.
Revenues	12.		19 12.
Total Available (lines 11 and 12)	13.		3,819 13.
Expenditures			
Renovation	14.	0	
Other	15.	3,799	3,819 15.
Total Expenditures (lines 14 and 15)	16.	3,799	3,819 16.
Ending Fund Balance (line 13 minus line 16)	17.		0 17.

New School Facilities Fund 695			
Beginning Fund Balance	18.		472,393 18.
Revenues	19.		3,332 19.
Total Available (lines 18 and 19)	20.		475,725 20.
Expenditures			
New Construction	21.	0	
Other	22.	500,000	474,833 22.
Total Expenditures (lines 21 and 22)	23.	500,000	474,833 23.
Ending Fund Balance (line 20 minus line 23)	24.		892 24.

Funds 630 and 695

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

	DEBT SERVICE FUND 700		ADJACENT WAYS FUND 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Fund Balances		2,354,220		2,240,784

Revenues & Other Sources				
1110 Property Taxes	2.	2,953,531		327,686 2.
1280 Revenue in Lieu of Taxes	3.	103,061		10,166 3.
1300 Tuition	4.			
1400 Transportation Fees	5.			
1500 Investment Income	6.	93,503		24,423 6.
Other Local _____	7.			1,043 7.
State _____	8.			
5100 Issuance of Bonds	9.			
5200 Fund Transfers-In	10.			
Total Revenues & Other Sources (lines 2-10)	11.	3,150,095		363,318 11.
Total Available (lines 1 and 11)	12.	5,504,315		2,604,102 12.

Expenditures & Other Uses				
6830 Redemption of Principal	13.	1,905,000		
6840-6850 Interest	14.	665,307		
6100-6800 Other Expenditures	15.	1,400		550,713 15.
Total Expenditures (lines 13-15)	16.	2,500,000	2,500,000	550,713 16.
6930 Fund Transfers-Out	17.			
6940 Pymt. to Escrow Agent for Def. of Debt	18.			
Total Expenditures & Other Uses (lines 16-18)	19.	2,571,707		550,713 19.

Ending Fund Balances (line 12 minus line 19)	20.	2,932,608		2,053,389 20.
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	BUDGET	ACTUAL
Instructional Improvement Fund 020		
Beginning Fund Balance	1.	419,575 1.
Revenues	2.	103,037 2.
Total Available (lines 1 and 2)	3.	522,612 3.
Expenditures		
Teacher Compensation Increases	4.	150,000 4.
Class Size Reduction	5.	0 5.
Dropout Prevention Programs	6.	0 6.
Instructional Improvement Programs	7.	90,000 7.
Total Expenditures (lines 4-7)	8.	240,000 8.
Ending Fund Balance (line 3 minus line 8)	9.	280,567 9.

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
- 3__ Impact Aid
- 300-399 Other Federal Projects (exclude E-Rate & Impact Aid)
- Total Federal Project Funds (lines 1-17)**

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) TO INDIRECT COSTS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	12,385	396,415	(23,329)	462,936	457,404	(71,933)
2.	3,890	99,859	10,591	138,647	131,548	(17,208)
3.	(19,405)	55,441	18,200	90,000	85,915	(31,679)
4.	5,709		(5,709)	0		0
5.	22,332	175,646	(64,813)	163,162	141,275	(8,110)
6.				0		0
7.				0		0
8.	(160,178)	712,672	114,777	786,096	664,308	2,963
9.				0		0
10.				0		0
11.				0		0
12.				0		0
13.	(18)		18	0		0
14.	1,238,082	332,358		169,050	10,088	1,560,352
15.	2,378	98,691		104,500	66,998	34,071
16.				0		0
17.	20,160		(20,160)	863,750	386,264	(386,264)
18.	1,125,335	1,871,082	29,575	2,778,141	1,943,800	1,082,192

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
- 445 Dropout Prevention Program (grades 4-12)
- 450 Gifted Education
- 455 Family Literacy Pilot Program
- 460 Environmental Special Plate
- 465-499 Other State Projects
- Total State Project Funds (lines 19-29)**

19.				0		0
20.	7,243	(7,243)		0		0
21.	9,276	(9,276)		0		0
22.				0		0
23.	1,858	(1,858)		0		0
24.				0		0
25.				0		0
26.	5,838	(5,838)		0		0
27.				0		0
28.				0		0
29.	(4,867)	4,867		75,000		0
30.	19,348	(19,348)		75,000	0	0

Total Federal and State Projects (lines 18 and 30)

31.	1,144,683	1,851,734	29,575	2,853,141	1,943,800	1,082,192
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	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT)	EXPENDITURES		ENDING FUND BALANCE
				BUDGET	ACTUAL	
OTHER FUNDS						
050 County, City, and Town Grants		5,916		6,000	5,916	0
060 Full-Day Kindergarten				0		0
065 Full-Day Kindergarten Capital				0		0
071 Structured English Immersion (1)	1,689	0		1,689	0	1,689
072 Compensatory Instruction (1)	2,855	0		2,854	2,269	586
500 School Plant (Lease over 1 year)	7,418	8,460		5,000	4,938	10,940
505 School Plant (Lease 1 year or less)	2,388	26		0		2,414
506 School Plant (Sale)	13,359	15,059		0		28,418
515 Civic Center	71,377	165,255		25,000	32,418	204,214
520 Community School	16,264	36,142		100,000	36,401	16,005
525 Auxiliary Operations	38,848	80,804		25,000	39,592	80,060
526 Extracurricular Activities Fees Tax Credit	41,033	24,036		50,000	15,891	49,178
530 Gifts and Donations	129,575	54,208		50,000	42,271	141,512
535 Career & Tech. Ed. & Voc. Ed. Projects				0		0
540 Fingerprint	382	1,282		5,000	1,104	560
545 School Opening	2,878	31		0		2,909
550 Insurance Proceeds	2,278	7,038		50,000	2,953	6,363
555 Textbooks	18,449	2,891		20,000		21,340
565 Litigation Recovery	40,681	810		50,000		41,491
570 Indirect Costs	1,042,638	9,814	301,746	355,922	176,217	1,177,981
575 Unemployment Insurance	83,320	106,571		175,000	188,535	1,356
580 Teacherage				0		0
585 Insurance Refund	14,639	159		25,000		14,798
590 Grants and Gifts to Teachers				0		0
595 Advertisement	869	9		0		878
596 Joint Technical Education				0		0
639 Impact Aid Revenue Bond Building				0		0
640 School Plant-Special Construction				0		0
650 Gifts and Donations (Capital)	166,131	33,000		100,000		199,131
660 Condemnation				0		0
665 Energy and Water Savings				0		0
686 Emergency Deficiencies Correction				0		0
691 Building Renewal Grant				0		0
720 Impact Aid Revenue Bond Debt Service				0		0
750 Permanent				0		0
850 Student Activities	28,529	64,802			51,963	41,368
9_ Self-Insurance				0		0
955 Intergovernmental Agreements				0		0
9_ OPEB				0		0
Other				0		0

A. 1. Bonds Outstanding, June 30, 2011 \$17,050,000

2. FY 2011 Assessed Valuations and Tax Rates

a. Primary	\$	3,021,721.0000	Tax Rate	1.5978
b. Secondary	\$	324,568,139.0000	Tax Rate	1.8728

3. Number of Schools 6

4. Actual Days in Session 180

5. Area of School District (Square Miles) 30

(Report this WHETHER OR NOT district changed boundaries in FY 2011)

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

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

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$17,511,204</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$252,454</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$3,257,704</u>
4. Support Services—Students (Function 2100)	<u>\$2,716,082</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$7,856,433</u>
6. Total Current Expenditures	<u>\$31,593,877</u>

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs? Yes

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2013.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items.) Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

a. Total Central Services Expenditures (Function 2500)	<u>\$1,244,470</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$2,707,278</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$204,062</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$55,040</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$49,166</u>
b. Food Service (Fund 510)	<u>\$106,293</u>

OTHER

Total unused sick and vacation leave included in severance pay (All funds) \$76,999

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. **Teacher Salaries (All Funds, Function 1000)**

1. Regular Education (Programs 100, 280, and 520)	
2. Special Education (Programs 200-250 and 300)	
3. Vocational Education (Programs 270 and 540)	
4. Other Programs (Programs 260, 265, 510, and 530)	
5. Cocurricular Activities, Athletics, and Other (Program 600)	

Certified Teachers (Included in Object 6100)	Certified Substitutes (Included in Object 6100)	Contract Teachers (Included in Object 6300)
\$10,176,489	\$240,003	
\$1,493,783		
\$149,411		
\$65,450		

Other Items

6. Textbooks (Function 1000, Object 6640)	\$	198,711
7. Number of FTE-Certified Teachers		280
8. Number of FTE-Contract Teachers		

G. **American Recovery and Reinvestment Act State Fiscal Stabilization Fund, Education Jobs Fund, and Other ARRA Grants Expenditure Detail**

	ARRA-SFSF	ARRA Education Jobs	Other ARRA Grants
1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)	\$204,011		\$3,069
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)		\$386,264	\$3,950
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)			
4. Property expenditures (Functions 1000-3200, Object 6700)			
5. School construction expenditures (Function 4000, Objects 6100-6900)			

H. **Funds 525 and 526 Expenditure Detail**

Fund 525 Auxiliary Operations

1000 Instruction	659	32,696		33,355
2000 Support Services				
2100 Students				0
2200 Instructional Staff				0
2300-2500, 2900 Administration				0
2600 Operation and Maintenance of Plant				0
2700 Student Transportation		6,237		6,237
3000 Operation of Noninstructional Services				
3100 Food Service Operations				0
3200-3300 Enterprise/Comm. Services				0
3400 Bookstore Operations				0
4000 Facilities Acquisition & Construction				0
5000 Debt Service				0
Total (lines 1-11)	659	38,933	0	39,592

Fund 526 Extracurricular Activities Fees

1000 Instruction	1,531	6,128		7,659
2000 Support Services				
2100 Students				0
2200 Instructional Staff				0
2300-2500, 2900 Administration				0
2600 Operation and Maintenance of Plant				0
2700 Student Transportation		8,232		8,232
3000 Operation of Noninstructional Services				
3100 Food Service Operations				0
3200-3300 Enterprise/Comm. Services				0
3400 Bookstore Operations				0
Total (lines 13-21)	1,531	14,360	0	15,891

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—Line 13 and Fund 072—Line 26.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Littleton Elementary School District, Maricopa County, for fiscal year 2011 was approved by the Governing Board on October 4, 2011, and that the complete Annual Financial Report may be reviewed by contacting Ken Hicks at the District Office, telephone 623-478-5000, during normal business hours.

1. Average Daily Membership

(ADM):

Attending
Resident

CTDS NUMBER		070465000
		<u>2010</u>
		<u>2011</u>
Attending	4,737.488	4,786.216
Resident	4,741.233	4,788.831
Primary		Secondary
1.5978		1.8728

2. 2011 Tax Rates:

ADE/AG 41-202S Rev. 8/11-FY 2011

President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				19,067,717	18,271,429	
Special Education				4,733,881	4,262,869	
Spec. Ed., ESEA, Title VIII				0	0	
Pupil Transportation				1,043,514	1,034,949	
Desegregation				0	0	
Special K-3 Program Override				1,106,376	1,106,376	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
Maintenance and Operation Total	272,559	25,700,660	16,104	25,951,488	24,675,623	1,313,700
Classroom Site Funds	1,170,254	1,073,141		2,929,705	1,343,920	899,475
Instructional Improvement	419,575	103,037		240,000	242,045	280,567
Unrestricted Capital Outlay	1,957,793	527,315	0	1,987,259	596,340	1,888,768
Soft Capital Allocation	1,246,373	751,647	0	584,844	364,143	1,633,877
Adjacent Ways	2,240,784	363,318	0	2,500,000	550,713	2,053,389
Bond Building	1,159,470	2,500	7,635,177	8,285,000	3,182,795	5,614,352
Other Capital Funds	0	0	0	0	0	0
Building Renewal	3,800	19		3,799	3,819	0
New School Facilities	472,393	3,332		500,000	474,833	892
Federal Projects	1,125,335	1,871,082	29,575	2,778,141	1,943,800	1,082,192
State Projects	19,348	(19,348)		75,000	0	0
County, City, and Town Grants	0	5,916	0	6,000	5,916	0
Full-Day Kindergarten	0	0		0	0	0
Full-Day Kindergarten Capital	0	0		0	0	0
Structured English Immersion	1,689	0		1,689	0	1,689
Compensatory Instruction	2,855	0		2,854	2,269	586
School Plant Funds	23,165	23,545	0	5,000	4,938	41,772
Food Service	527,434	3,231,816	(243,962)	0	3,041,695	473,593
Civic Center	71,377	165,255	0	25,000	32,418	204,214
Community School	16,264	36,142	0	100,000	36,401	16,005
Auxiliary Operations	38,848	80,804	0	25,000	39,592	80,060
Extracurricular Activities Fees	41,033	24,036	0	50,000	15,891	49,178
Gifts and Donations	295,706	87,208	0	150,000	42,271	340,643
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	382	1,282	0	5,000	1,104	560
School Opening	2,878	31	0	0	0	2,909
Insurance Proceeds	2,278	7,038	0	50,000	2,953	6,363
Textbooks	18,449	2,891	0	20,000	0	21,340
Litigation Recovery	40,681	810	0	50,000	0	41,491
Indirect Costs	1,042,638	9,814	301,746	355,922	176,217	1,177,981
Unemployment Insurance	83,320	106,571	0	175,000	188,535	1,356
Teacherage	0	0	0	0	0	0
Insurance Refund	14,639	159	0	25,000	0	14,798
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	869	9	0	0	0	878
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,354,220	3,150,095	0	2,500,000	2,571,707	2,932,608
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	28,529	64,802			51,963	41,368
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	0	0	0	0	0

DISTRICT NAME Littleton Elementary School District

COUNTY Maricopa

CTDS NUMBER 070465000

**FY 2011
STATE OF ARIZONA**



**SUPPLEMENT TO
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII**

SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]

**JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER
(A.R.S. §15-910.01)**

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

STATE FISCAL STABILIZATION FUND (Laws 2010, 7th Special Session, Ch. 1, §145)

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES FOR SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520); AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals		
						Budget	Actual	
300 Special Education Disability ESEA, Title VIII								
1000 Classroom Instruction 1.						0	0	1.
2000 Support Services								
2100 Students 2.						0	0	2.
2200 Instructional Staff 3.						0	0	3.
2300 General Administration 4.						0	0	4.
2400 School Administration 5.						0	0	5.
2500 Central Services 6.						0	0	6.
2600 Operation & Maintenance of Plant 7.						0	0	7.
2900 Other 8.						0	0	8.
3000 Operation of Noninstructional Services 9.						0	0	9.
Total (lines 1-9) (must agree with the AFR page 2, line 26) 10.	0	0	0	0	0	0	0	10.
520 Special K-3 Program Override								
1000 Classroom Instruction 11.	750,556	336,623		19,197		1,106,376	1,106,376	11.
2000 Support Services								
2100 Students 12.						0	0	12.
2200 Instructional Staff 13.						0	0	13.
2300 General Administration 14.						0	0	14.
2400 School Administration 15.						0	0	15.
2500 Central Services 16.						0	0	16.
2600 Operation & Maintenance of Plant 17.						0	0	17.
2900 Other 18.						0	0	18.
3000 Operation of Noninstructional Services 19.						0	0	19.
Total (lines 11-19) (must agree with the AFR page 2, line 29) 20.	750,556	336,623	0	19,197	0	1,106,376	1,106,376	20.
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Classroom Instruction 21.						0	0	21.
2000 Support Services								
2100 Students 22.						0	0	22.
2200 Instructional Staff 23.						0	0	23.
2300 General Administration 24.						0	0	24.
2400 School Administration 25.						0	0	25.
2500 Central Services 26.						0	0	26.
2600 Operation & Maintenance of Plant 27.						0	0	27.
2900 Other 28.						0	0	28.
3000 Operation of Noninstructional Services 29.						0	0	29.
Total (lines 21-29) (must agree with the AFR page 2, line 33) 30.	0	0	0	0	0	0	0	30.

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520); AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
300 Special Education Disability ESEA, Title VIII										
1000 Classroom Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
520 Special K-3 Program Override										
1000 Classroom Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Classroom Instruction	13.							0	0	13.
2000 Support Services	14.							0	0	14.
3000 Operation of Noninstructional Services	15.							0	0	15.
4000 Facilities Acquisition and Construction	16.							0	0	16.
5000 Debt Service	17.							0	0	17.
Subtotal (lines 13-17)	18.	0	0	0	0	0	0	0	0	18.
TOTAL EXPENDITURES <i>(lines 6, 12, and 18)</i>	19.	0	0	0	0	0	0	0	0	19.

**ENGLISH LANGUAGE LEARNERS
STRUCTURED ENGLISH IMMERSION FUND (071) AND COMPENSATORY INSTRUCTION FUND (072)—REVENUES, EXPENDITURES, AND FUND BALANCE**

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	Debt Service and Miscellaneous 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 1 and 2)		0									
Expenditures											
1000 Classroom Instruction									1,689	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 9, line 4)	1,689	0	0	0	0	0	0	0	1,689	0	1,689
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 14 and 15)		0									
Expenditures											
1000 Classroom Instruction			1,920	349					2,854	2,269	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
Total (must agree with the AFR page 9, line 5)	2,855	0	1,920	349	0	0	0	0	2,854	2,269	586

**STATE FISCAL STABILIZATION FUND MONIES EXPENDED IN:
MAINTENANCE AND OPERATION FUND (001); JOINT TECHNICAL EDUCATION FUND (596); UNRESTRICTED CAPITAL OUTLAY FUND (610); AND SOFT CAPITAL ALLOCATION FUND (625)**

State Fiscal Stabilization Fund Monies Expended in M&O Fund 001 and JTE Fund 596	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals	
						Budget	Actual
M&O Expenditures-SFSF							
199 Regular Education-SFSF 1.	173,430	30,581				204,011	204,011
261 English Language Learners Incremental Costs-SFSF 2.						0	0
266 English Language Learners Compensatory Instruction-SFSF 3.						0	0
271 Vocational and Technological Education-SFSF 4.						0	0
281-299 Special Education Other-SFSF (disability and other categories) 5.						0	0
439, 479, 499 Pupil Transportation-SFSF 6.						0	0
699 Other Instructional Programs-SFSF 7.						0	0
Total (lines 1-7) (Also include in AFR page 2, lines 1-14, 16-24 and 27) 8.	173,430	30,581	0	0	0	204,011	204,011
JTE Expenditures-SFSF							
271 Vocational and Technological Education-SFSF 9.						0	0

State Fiscal Stabilization Fund Monies Expended in UCO Fund 610, SCA Fund 625, and JTE Fund 596	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals	
							Budget	Actual
UCO Expenditures-SFSF								
199 Regular Education-SFSF 10.							0	0
261 English Language Learners Incremental Costs-SFSF 11.							0	0
266 English Language Learners Compensatory Instruction-SFSF 12.							0	0
271 Vocational and Technological Education-SFSF 13.							0	0
281-299 Special Education Other-SFSF (disability and other categories) 14.							0	0
439, 479, 499 Pupil Transportation-SFSF 15.							0	0
699 Other Instructional Programs-SFSF 16.							0	0
Total (lines 10-16) (Also include in AFR page 5, lines 2-9) 17.	0	0	0	0	0	0	0	0
SCA Expenditures-SFSF								
199 Regular Education-SFSF 18.							0	0
261 English Language Learners Incremental Costs-SFSF 19.							0	0
266 English Language Learners Compensatory Instruction-SFSF 20.							0	0
271 Vocational and Technological Education-SFSF 21.							0	0
281-299 Special Education Other-SFSF (disability and other categories) 22.							0	0
439, 479, 499 Pupil Transportation-SFSF 23.							0	0
699 Other Instructional Programs-SFSF 24.							0	0
Total (lines 18-24) (Also include in AFR page 5, lines 11-18) 25.	0	0	0	0	0	0	0	0
JTE Expenditures-SFSF								
271 Vocational and Technological Education-SFSF 26.							0	0

Instructions

Page	Reference	
General		<p>These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To navigate back to the forms, press the Alt and back arrow keys.</p> <p>Budget amounts should be taken from the district's most recently revised, adopted FY 2011 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p> <p>Revenues must include cash receipts through June 30, 2011, and accrued revenues received during the 60-day period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements for meals served in FY 2011; 2) property taxes collected during the 60-day period for levies of prior fiscal years; 3) tuition received during the 60-day period for students attending the district during FY 2011; 4) FY 2011 CSF revenues received during the 60-day period; 5) September and November 2010, and March and April (partial) 2011 state aid apportionment payments made in FY 2012, pursuant to Laws 2010, 7th Special Session, Ch. 1, §130. <p>Expenditures must include cash disbursements through June 30, 2011, and payments made after fiscal year-end, but prior to August 29, 2011, for goods and services received on or before June 30, 2011.</p> <p>All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2011. Districts must reconcile their accounting records to those maintained by the CSS before completing the AFR. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2011, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.</p>
1	Line 1	<p>The beginning fund balances at July 1, 2010, should be the ending balances reported on the AFR for FY 2010, if the ending balances were reported correctly, or the district may compute them as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/10. Plus: Accrued revenues as of 6/30/10, received during the 60-day period following 6/30/10. Less: Payments made during the 60-day period following 6/30/10, for goods and services received on or before 6/30/10, but not paid for by that date.</p>
1	Footnote 1	<p>The beginning and ending fund balances for the Maintenance and Operation (M&O) Fund should include the amount of the M&O Fund revolving account cash balance on hand at July 1, 2010, and June 30, 2011, respectively. The revolving account balances should also be recorded in the spaces provided in footnote (1).</p>
1	Lines 5 through 10	<p>Districts should not include tuition revenue in the Soft Capital Allocation Fund as it will not be included in ADE's budget calculations. Additionally, districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O, UCO, or SCA funds. These tuition revenues should be recorded in the Community School Fund (520) on page 9 of the AFR.</p>
1	Lines 25 and 26	<p>The amounts reported in the actual column (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts shown on the June 27, 2011, ADE report, APOR 64-1.</p>

Instructions

Page	Reference	
1	Line 29	Do not include Federal Impact Aid and American Recovery and Reinvestment Act (ARRA) revenues received [Grants, State Fiscal Stabilization Fund (SFSF), and Education Jobs Fund] on this line. ARRA-Grants and ARRA-Education Jobs revenues should be reported in the applicable funds/fund groups on page 8.
1	Line 31	ARRA-SFSF revenues should be included on this line.
2	General	Amounts entered on lines 1-14, 16-24, and 27 must include ARRA-SFSF expenditures made from the M&O Fund as reported on the Supplement, Page 4.
2	Line 10	Use this line to report amounts paid in FY 2011 for an excessive property tax valuation judgment per A.R.S. §42-16213 and refunded per A.R.S. §42-16214. In FY 2012 and thereafter, such amounts should be reported in function code 2300-General Administration in accordance with a change in the federal account classification.
2	Lines 13 and 14	Program 630 and Programs 700, 800, 900 budget amounts were reported in total on the expenditure budget; however, they should be presented separately for AFR purposes.
3	Enrollment of Gifted Pupils	The total unduplicated enrollment reported in Section B cannot be greater than the total duplicated enrollment reported in Section A.
3	Special Ed. by Type Allocation (Section C)	The actual amounts allocated to individual programs should be calculated by the same method used to allocate individual program costs to the budget. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.
3	Program 200 and Total Columns (Section C)	Districts should record program 200 actual expenditures in the "Program 200 Actual" column and programs 200 and 300 actual expenditures should be recorded in the "Total Actual" column. For districts that do not record any M&O expenditures in program 300, both columns will contain the same amounts.
3	Soft Capital Allocation Used for Special Ed. (Section C)	In accordance with Laws 2010, 7th Special Session, Ch. 8, §14, school districts were allowed to use soft capital allocation monies for any operating or capital expenditures in FY 2011. Therefore, any soft capital allocation monies spent for special education should be included in the "Program 200 Actual" and "Total Actual" columns to assist ADE in the maintenance of effort calculations for all special education expenditures. Districts should not include expenditures for capital items for special education purposes in this table. Note: The budget columns only include M&O expenditures as districts are not required to budget SCA expenditures to the program level.
3	M&O Detail by Obj. Code (Section E)	Obtain total budget amounts from the FY 2011 latest revised adopted budget, page 2, M&O Detail by Object Code section, line 9. Budget and actual expenditures must also be included in the M&O Fund expenditures on page 2 of this report.
3	Section E, line 1	Include expenditures for object codes 6411, 6421, 6531, 6621-6625.
3	Section E, line 3	Amounts reported must be amounts actually expended in FY 2011. Do not include the costs of consulting or other services paid to audit firms (e.g., application fees paid for submission of district's Comprehensive Annual Financial Report to ASBO and GFOA for certification) in the nonfederal or federal audit services actual expenditures.
3	Sections G and H	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.
3	Section I	Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on the tuition billing, including operations, capital, and debt.
3	Section I, line 1	Elementary districts not within a high school district (type 03) must enter the actual high school student tuition expenditures on this line.
3	Section I, lines 2-6	All districts must enter all tuition expenditures not already included on line 1 (object codes 6561 through 6569).

Instructions

Page	Reference	
4	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that cause the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
5	UCO Override	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
5	UCO Fund Expenditures Lines 2-9	Enter all expenditures from the UCO Fund including Special Education Disability ESEA, Title VIII, Special K-3 Program Override, and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, ARRA-SFSF expenditures as reported on the Supplement, page 4, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
5	SCA Fund Expenditures Lines 11-18	Enter all expenditures from the SCA Fund including ARRA-SFSF expenditures reported on the Supplement, page 4.
5	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2011. Assets with costs below \$5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than \$5,000. Do not include stewardship list items in these amounts.
5	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2011. This amount will not appear on the capital assets list as of June 30, 2011, as it is not recorded on the list until the project is completed.
7	Capital Funds (630, 690, and 695) Renovation & New Construction	In accordance with A.R.S. §15-904(B), the total budgeted and actual expenditures for the Bond Building (630), Building Renewal (690), and New School Facilities (695) Funds must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure, the amount should be reported as "Other". Therefore, the total budgeted and actual expenditures for each fund must agree to the total amounts reported on page 6, by fund.
7	New Construction Cost Per Square Foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 630 and 695. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of the project upon completion by the <u>anticipated</u> total square footage of the project upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of the project upon completion by the total <u>actual</u> square footage of the project.
7	Debt Service & Adjacent Ways Expenditures Lines 13 and 14 6830, 6840-6850	Principal, interest, and fiscal charges budgeted in FY 2011 and payable on July 1, 2011, should be included as expenditures of FY 2011.
7	Debt Service & Adjacent Ways Expenditures Line 15 6100-6800	Report all expenditures for the fund on this line, excluding principal and interest expenditures (6830-6850) already included on lines 13 and 14.
7	Debt Service Expenditures Line 18	If the district has refunded a bond issue, payments to the bond escrow agent should be included on this line for the Debt Service Fund.

Instructions

Page	Reference	
8	Fund Transfers (Out) to Indirect Costs	In accordance with the USFR Chart of Accounts, transfers-out of Federal Projects Funds are allowed only to the Indirect Costs Fund. Transfers-out must be entered as negative numbers (with a minus) on this page.
8	Federal Projects ARRA Grants (non-SFSF)	Transactions related to ARRA monies received, other than SFSF monies, should be included in the applicable federal project lines. Districts should have used a separate fund within the existing assigned fund ranges for each ARRA grant received during the year. If there was not available space within a fund range, districts should have assigned a fund number for that grant within the Other Federal Projects 300-399 fund range. See page 9, Section G for more detailed reporting of ARRA Grant expenditures.
8	E-Rate and Impact Aid Funds	Please indicate the fund number that has been assigned to the E-Rate and Impact Aid Funds on lines 15 and 16, respectively. Note: Effective July 1, 2012, districts must use the fund numbers designated in the July 2011 USFR Chart of Accounts revision (374–E-Rate and 378–Impact Aid); however, districts are encouraged to implement the assigned fund numbers earlier.
8	Other Federal Projects Line 17	Districts that received monies in FY 2011 from the federal education jobs fund program, should have tracked these monies separately in their accounting systems in an "ARRA Education Jobs" Fund within the Other Federal Projects 300-399 fund range. See page 9, Section G for more detailed reporting of ARRA Education Jobs Fund expenditures.
9	General	<p>Page 9 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.</p> <p>Transfers-out must be entered as negative numbers (with a minus) on this page.</p>
9	Other Funds Line 38	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
9	Section B—Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.
9	Section C—Current Expenditures by Category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction’s Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the “per pupil” amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition, land and improvements, buildings and improvements, furniture, equipment, technology, vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>

Instructions

Page	Reference	
9	Section F— Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay and Career Ladder addenda), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and contract teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Section F—Line 6, Textbooks	Report expenditures for textbooks, periodicals and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
9	Section G— ARRA-SFSF, Education Jobs and Other Grant Expenditures	If the district spent any ARRA monies (i.e., ARRA-SFSF, ARRA Education Jobs, ARRA Title I Grant, or ARRA IDEA Grant revenue) in FY 2011, from current revenues or from ARRA revenues remaining from previous years, the related expenditures should be reported in the corresponding column.
9	ARRA-SFSF	The ARRA-SFSF revenue and expenditures reported here should also be included on AFR pages 1, 2 and 5 and supplement page 4, as applicable.
9	ARRA Education Jobs and Other Grants	Amounts included in the ARRA-SFSF and ARRA Education Jobs columns should not be included in the Other ARRA Grants column. The ARRA Education Jobs and Other ARRA Grants (non-SFSF) expenditures reported here should also be included in the applicable Federal Project Funds 100-399 on page 8.
9	Section H— Funds 525 and 526	Amounts reported in this section provide the detail needed to determine the percentage of every dollar spent in the classroom, as required by A.R.S. §41-1279.03, for the Auxiliary Operations and Extracurricular Activities Fees Tax Credit Funds. The “All Other Object Codes” columns should not include object code 6900, and the total for each fund should agree to the total actual expenditures reported for these funds in the “Other Funds” section of this page.
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2010 and FY 2011 from the district’s copies of ADE’s ADM Attending Summary reports (ADMS 45-2). Obtain total Resident ADM for FY 2010 and FY 2011 from the Recalculated State Aid ADM Counts reports (ADMS 46-1), 100th-day counts. Both reports are available on ADE’s Web site at the link below: www.ade.az.gov/districts
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 9, Other Funds, lines 30 and 31.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 8, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 8, State Projects, line 30.
Summary	School Plant	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 9, Other Funds, lines 6 through 8, and 28.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 9, Other Funds, lines 13 and 29.

Instructions

Page	Reference	
Supplement Page 1	Program 520 Special K-3 Program Overrides Only	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 11-19. Do not include expenditures from any new Special Program Override approved pursuant to A.R.S. §15-482 as amended by Laws 2010, Ch. 179, §2, for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 5, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 4	General	Expenditures of the federal ARRA-SFSF monies should be recorded by program code in the M&O, UCO, SCA, and Joint Technical Education (JTE) Funds, as applicable. The M&O expenditures should also be included on AFR page 2, lines 1-14, 16-24, and 27 . The UCO and SCA expenditures should also be included on AFR page 5, lines 2-9 and 11-18, as appropriate.
Supplement Page 4	JTED - SFSF Expenditures	<p>If a Joint Technical Education District (JTED) passed through SFSF monies to its member districts, the JTED member districts should record expenditures in the JTE Fund (Fund 596) using program code 271-Vocational and Technological Education-SFSF and report those expenditures on lines 9 and 26. Operating expenditure amounts reported on line 9 should not be included in the capital expenditure amounts reported on line 26, and vice versa. Member districts should also include total JTE Fund expenditures on AFR page 9, Other Funds, line 26.</p> <p>In addition, JTEDs should aggregate and report total SFSF pass-through expenditures made by all member districts only on lines 9 and 26. ARRA-SFSF monies spent directly by the JTED should be reported on lines 1-7 and 10-24.</p> <p>For further guidance on recording the SFSF monies, see the Office of the Auditor General's e-mails dated September 24, 2009; April 28, 2010; and June 24, 2010; available on the Auditor General's Web site at:</p> <p>www.azauditor.gov/Reports/School_Districts/FAQs/SD_FAQ_ARRA.htm</p>

Helpful Hints for Using the AFR Forms in Excel

Completing the AFR

The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.

Transfers-out must be entered as negative numbers (with a minus) on pages 8 and 9 of the AFR in order for the formulas to work correctly and for the amounts to show in parentheses. On all other pages, transfers-out should be entered as positive numbers.

The cells in the budget columns on the AFR (2011 AFR.xls) contain formulas that will automatically pull budgeted amounts from the FY 2011 budget forms and pages 2, 4, and 5 of the FY 2011 AFR and the Desegregation Supplement-Districtwide contain formulas that will pull prior year actual amounts from the FY 2010 AFR.

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Office of the Auditor General or the ADE. Row height, column width, and cell format may be modified without unprotecting the sheet. Grid lines have been turned off in order to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing of the spreadsheet. Significant changes from last year's forms are highlighted in yellow throughout the spreadsheets. Users may remove highlights if they prefer before finalizing.

File Integrity

Please keep the following in mind when using the forms in Excel to ensure that the district's data can be properly processed by ADE:

- Rows and columns should **not** be added to or deleted from the forms
- Information should **not** be copied and pasted from prior year's forms, as it can cause merged cells to unmerge and may result in duplicate reporting of expenditures, and/or the value being placed into a cell reference that is different than where ADE's processing system is expecting it, and
- Sheet tabs should **not** be renamed.

Printing

The Excel files have been formatted to print on legal size paper (8 ½" by 14"), except for the AFR Summary and Current Expenditures by School reporting page which are formatted to print on 8 ½" x 11" paper. If your printer's settings are different from those used to setup the files, a little experimentation may be needed to get each sheet to print on one page. Users should try changing the "scaling" under page setup if needed. An entire file may be printed at once by selecting the Entire Workbook option in the Print dialog box.

If you have any questions or suggestions for improving the forms in future years, please contact Valerie Deaton or Meghan Gouker of the Auditor General's Office at (602) 553-0333, or e-mail us at the address below:

asd@azauditor.gov.