



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
2012

SIGNATURE/DATE

SIGNATURE/DATE

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The Annual Financial Report file(s) for FY 2012 uploaded to the Arizona Department of Education's Web site on
Date contain(s) the data for the AFR described above.

Superintendent Signature

Business Manager Signature

Ken Hicks
District Contact Employee

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TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, Unrestricted Capital Outlay, and Soft Capital Allocation.

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)

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)

5100 Issuance of Bonds

5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)

Total Expenditures

- 6900 Other Financing Uses and Other Items

TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)

ENDING FUND BALANCE (line 41 minus line 44) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	89,688	1,854,699	2,053,391	1,576,656	2,932,608
2.	6,035,406				2,967,984
3.					
4.	281,000				129,148
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.		9,434	10,884	9,734	33,197
18.	7,346	(2,274)	(7,970)	(193)	250,240
19.	6,323,752	7,160	2,914	9,541	3,380,569
20.					
21.	1,731,447	17,392		3,013	
22.					
23.					
24.	1,731,447	17,392		3,013	
25.	14,354,047	399,495		670,966	
26.	412,536				
27.					
28.	14,766,583	399,495		670,966	0
29.					
30.					
31.					
32.					
33.					
34.					
35.					125,120
36.	0				125,120
37.	22,821,782	424,047	2,914	683,520	3,505,689
38.					
39.					
40.					
41.	22,911,470	2,278,746	2,056,305	2,260,176	6,438,297
42.	25,492,500	899,044	981,124	41,758	2,944,577
43.					
44.	25,492,500	899,044	981,124	41,758	2,944,577
45.	(2,581,030)	1,379,702	1,075,181	2,218,418	3,493,720

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$5,011 at 7/1/11.

(2) The Government Property Lease Excise Tax revenue included on line 18 is \$

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$5,131 at 6/30/12.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	8,558,639	2,160,320	20,754	128,960	47,278	11,391,735	10,915,951	11,107,432	-1.7%
2000 Support Services										
2100 Students	2.	666,196	166,219	41,321	12,335		756,803	886,071	931,760	-4.9%
2200 Instructional Staff	3.	537,446	142,843	43,213	8,196	15,762	793,788	747,460	811,533	-7.9%
2300 General Administration	4.	246,529	53,895	94,421	3,897	22,755	423,566	421,497	348,368	21.0%
2400 School Administration	5.	724,649	223,815	532	9,543	235	877,589	958,774	940,466	1.9%
2500 Central Services	6.	739,190	208,062	416,751	48,013	86,080	1,399,682	1,498,096	1,244,432	20.4%
2600 Operation & Maintenance of Plant	7.	1,046,287	264,865	624,759	802,679	1,695	2,872,513	2,740,285	2,707,278	1.2%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	61,410	15,861		65		27,821	77,336	66,571	16.2%
610 School-Sponsored Cocurricular Activities	10.	6,550	1,252				18,000	7,802	0	--
620 School-Sponsored Athletics	11.	61,329	11,291	17,840			151,135	90,460	113,589	-20.4%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	12,648,225	3,248,423	1,259,591	1,013,688	173,805	18,712,632	18,343,732	18,271,429	0.4%
200 Special Education										
1000 Instruction	15.	2,352,093	604,351	30,104	14,472		3,031,048	3,001,020	2,678,915	12.0%
2000 Support Services										
2100 Students	16.	703,323	158,652	867,171	2,396	1,000	1,834,450	1,732,542	1,573,369	10.1%
2200 Instructional Staff	17.	93,060	28,545	6,149	942		98,390	128,696	10,547	1120.2%
2300 General Administration	18.			1,007			0	1,007	0	--
2400 School Administration	19.						0	0	0	0.0%
2500 Central Services	20.						0	0	38	-100.0%
2600 Operation & Maintenance of Plant	21.						0	0	0	0.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	3,148,476	791,548	904,431	17,810	1,000	4,963,888	4,863,265	4,262,869	14.1%
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)	25.	0	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation	26.	704,898	207,751	59,631	199,266	945	1,177,302	1,172,491	1,034,949	13.3%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	27.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 20)	28.	906,183	206,829	0	0	0	1,113,012	1,113,012	1,106,376	0.6%
530 Dropout Prevention Programs										
1000 Instruction	29.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	30.							0	0	0.0%
Subtotal (lines 29 and 30)	31.	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)	32.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 14, 24-28, 31, and 32)	33.	17,407,782	4,454,551	2,223,653	1,230,764	175,750	25,966,834	25,492,500	24,675,623	3.3%

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%)	1.	243,039										
Interest Income	2.	127										
Total Revenues (lines 1 and 2)	3.	243,166										
Expenditures												
100 Regular Education												
1000 Instruction	4.		168,658	32,055				296,124	200,713	211,986	-5.3%	
2100 Support Services - Students	5.		2,971	603				2,900	3,574	2,941	21.5%	
2200 Support Services - Instructional Staff	6.		3,750	676				0	4,426	0	--	
Program 100 Subtotal (lines 4-6)	7.		175,379	33,334				299,024	208,713	214,927	-2.9%	
200 Special Education												
1000 Instruction	8.		33,482	5,935				17,000	39,417	29,817	32.2%	
2100 Support Services - Students	9.							1,119	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		638	53				0	691	684	1.0%	
Program 200 Subtotal (lines 8-10)	11.		34,120	5,988				18,119	40,108	30,501	31.5%	
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	32,435	243,166	209,499	39,322			317,143	248,821	245,428	1.4%	26,780
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	486,079										
Interest Income	18.	2,108										
Total Revenues (lines 17 and 18)	19.	488,187										
Expenditures												
100 Regular Education												
1000 Instruction	20.		535,257	96,747				1,317,122	632,004	583,740	8.3%	
2100 Support Services - Students	21.		8,784	1,605				0	10,389	0	--	
2200 Support Services - Instructional Staff	22.		15,476	2,592				0	18,068	0	--	
Program 100 Subtotal (lines 20-22)	23.		559,517	100,944				1,317,122	660,461	583,740	13.1%	
200 Special Education												
1000 Instruction	24.		77,421	13,712				0	91,133	31,136	192.7%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		2,068	173				0	2,241	0	--	
Program 200 Subtotal (lines 24-26)	27.		79,489	13,885				0	93,374	31,136	199.9%	
Other Programs (Specify)												
1000 Instruction	28.							0	0	0	0.0%	
2100 Support Services - Students	29.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 012 - Performance Pay	32.	782,996	488,187	639,006	114,829			1,317,122	753,835	614,876	22.6%	517,348
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	486,079										
Interest Income	34.	379										
Total Revenues (lines 33 and 34)	35.	486,458										
Expenditures												
100 Regular Education												
1000 Instruction	36.		333,771	63,403				557,856	397,174	414,271	-4.1%	
2100 Support Services - Students	37.		6,000	1,215				8,300	7,215	9,405	-23.3%	
2200 Support Services - Instructional Staff	38.		10,500	1,778				0	12,278	0	--	
Program 100 Subtotal (lines 36-38)	39.		350,271	66,396	0	0		566,156	416,667	423,676	-1.7%	
200 Special Education												
1000 Instruction	40.		65,479	11,597				56,400	77,076	58,573	31.6%	
2100 Support Services - Students	41.							3,600	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		1,275	107				0	1,382	1,367	1.1%	
Program 200 Subtotal (lines 40-42)	43.		66,754	11,704	0	0		60,000	78,458	59,940	30.9%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	84,044	486,458	417,025	78,100	0	0	626,156	495,125	483,616	2.4%	75,377
Total Classroom Site Funds (lines 16, 32, and 48)	49.	899,475	1,217,811	1,265,530	232,251	0	0	2,260,421	1,497,781	1,343,920	11.4%	619,505

(1) For FY 2012, 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) FUND—EXPENDITURES

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			% 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		396,773	145,722				1,164,549	542,495	258,235	110.1%
2000 Support Services										
2100, 2200 Students and Instructional Staff			8,911				5,000	8,911	91,172	-90.2%
2300, 2400, 2500, 2900 Administration			147,788				60,000	147,788	17,279	755.3%
2600 Operation & Maintenance of Plant			4,060				30,000	4,060	44,206	-90.8%
2700 Student Transportation							10,000	0	1,373	-100.0%
3000 Operation of Noninstructional Services			2,491				99,000	2,491	659	278.0%
4000 Facilities Acquisition and Construction			8,910				0	8,910	3,325	168.0%
5000 Debt Service				132,528	51,861		210,000	184,389	180,091	2.4%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	396,773	317,882	132,528	51,861	0	1,578,549	899,044	596,340	50.8%

(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.

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Selected Expenditures by Object Code	SOFT CAPITAL ALLOCATION Fund 625		BOND BUILDING Fund 630		BUILDING RENEWAL Fund 690		NEW SCHOOL FACILITIES Fund 695	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries								
6200 Employee Benefits								
6450 Construction Services				2,396,835				
6710 Land and Improvements				1,084,240				
6720 Buildings and Improvements								
6731 Furniture and Equipment		3,589						
6734 Vehicles								
6737 Technology								
6830 Redemption of Principal								
6840, 6850 Interest								
Total amounts reported on lines 1 through 10 above for:								
Renovation				2,396,835				
New Construction				1,084,240				
Other		3,589						
Total (lines 11-13)		3,589		3,481,075		0		0

Funds 625, 630, and 695

1. New construction cost per square foot	\$ _____
2. Land acquisition costs	\$ <u>6,500</u>

CAPITAL ASSETS AS OF JUNE 30, 2012	
Land and Improvements	\$7,827,241
Buildings and Improvements	\$77,473,603
Furniture, Equipment, Vehicles, and Technology	\$5,822,389
Construction in Progress	\$ _____
Total	\$91,123,233

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)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	6910 & 6930 (1)	BUDGET	ACTUAL
1.	(71,933)	414,006	(8,791)	389,568	342,389	(9,107)
2.	(17,209)	94,335	(1,683)	86,209	75,430	13
3.	(31,679)	69,807	(1,240)	60,000	55,723	(18,835)
4.				0		0
5.	(8,111)	123,516	(2,829)	149,501	139,976	(27,400)
6.				0		0
7.				0		0
8.	2,963	691,049	(18,302)	801,524	706,216	(30,506)
9.				0		0
10.				0		0
11.				0		0
12.				0		0
13.		21,950	(550)	0	20,740	660
14.	1,560,352	177,854		376,050	175,317	1,562,889
15.	34,070	218,644		104,500	92,060	160,654
16.				0		0
17.	(386,264)	877,007		490,743	490,743	0
18.	1,082,189	2,688,168	(33,395)	2,458,095	2,098,594	1,638,368

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
 455 Family Literacy Pilot Program
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-28)

19.				0		0
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		0	0	0

Total Federal and State Projects (lines 18 and 29)

30.	1,082,189	2,688,168	(33,395)	2,458,095	2,098,594	1,638,368
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(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; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate.

OTHER FUNDS	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	280,567	265,971		211,910	221,102	325,436
050 County, City, and Town Grants		6,000		6,000	6,000	0
071 Structured English Immersion (1)	1,689	42,851		44,540	42,955	1,585
072 Compensatory Instruction (1)	586	0		585	0	586
500 School Plant (Lease over 1 year)	95,060	15,024		6,000	6,210	103,874
505 School Plant (Lease 1 year or less)	2,414	14		0		2,428
506 School Plant (Sale)	28,418	14,253		0		42,671
515 Civic Center	204,214	136,385		70,000	76,053	264,546
520 Community School	16,005	137,893		40,000	10,515	143,383
525 Auxiliary Operations	80,060	105,159		65,000	74,394	110,825
526 Extracurricular Activities Fees Tax Credit	49,178	31,843		35,000	13,483	67,538
530 Gifts and Donations	57,393	57,640		50,000	41,210	73,823
535 Career & Tech. Ed. & Voc. Ed. Projects				0		0
540 Fingerprint	560	928		5,000	1,130	358
545 School Opening	2,909	17		0		2,926
550 Insurance Proceeds	6,362	1,037		40,000		7,399
555 Textbooks	21,340	2,377		15,000		23,717
565 Litigation Recovery	41,491	9,280		30,000		50,771
570 Indirect Costs	1,174,682	5,129	267,617	755,422	452,916	994,512
575 Unemployment Insurance	1,357	185,740		200,000	46,410	140,687
580 Teacherage				0		0
585 Insurance Refund	14,799	85		10,000		14,884
590 Grants and Gifts to Teachers				0		0
595 Advertisement	878	5		0		883
596 Joint Technical Education				0		0
620 Adjacent Ways	2,053,391	2,914	0	1,500,000	981,124	1,075,181
625 Soft Capital Allocation	1,576,656	683,520	0	233,106	41,758	2,218,418
630 Bond Building				4,910,000	3,559,304	(3,559,304)
639 Impact Aid Revenue Bond Building				0		0
640 School Plant-Special Construction				0		0
650 Gifts and Donations—Capital	199,131	43,000		75,000		242,131
660 Condemnation				0		0
665 Energy and Water Savings				0		0
686 Emergency Deficiencies Correction				0		0
690 Building Renewal				0		0
691 Building Renewal Grant				0		0
695 New School Facilities	892	6		0		898
700 Debt Service	2,932,608	3,505,689	0	2,945,000	2,944,577	3,493,720
720 Impact Aid Revenue Bond Debt Service				0		0
750 Permanent				0		0
850 Student Activities	32,648	34,300			38,328	28,620
Other				0		0
INTERNAL SERVICE FUNDS 950-989						
9__ Self-Insurance				0		0
955 Intergovernmental Agreements				0		0
9__ OPEB				0		0
9__				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	211,910	221,102
Total Expenditures (lines 1-4)	211,910	221,102

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

A. 1. Bonds Outstanding, June 30, 2012			\$15,365,000
2. FY 2012 Assessed Valuations and Tax Rates			
a. Primary	\$ 252,166,237	Tax Rate	1.3260
b. Secondary	\$ 254,814,338	Tax Rate	2.4656
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 2012)

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)	\$17,381,619
2. Classroom Supplies (Function 1000, Object Code 6600)	\$773,393
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,004,627
4. Support Services—Students (Function 2100)	\$2,979,136
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$8,606,305
6. Total Current Expenditures	\$33,745,080

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 2014.

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)	\$1,505,275
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$2,790,665
c. Total Communications Expenditures (Object Code 6530)	\$205,576
d. Total Tuition Expenditures (Object Code 6560)	\$0

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$132,300
b. Food Service (Fund 510)	\$107,319

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$139,527
--	-----------

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
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F. American Recovery and Reinvestment Act (ARRA) Grants and Education Jobs Fund Expenditure Detail

	ARRA Education Jobs	ARRA Grants
1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)		
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)	\$490,743	
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)		

G. Funds 525 and 526 Expenditure Detail

Fund 525 Auxiliary Operations

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

Fund 526 Extracurricular Activities Fees

1000 Instruction	
2000 Support Services	
2100 Students	
2200 Instructional Staff	
2300-2500, 2900 Administration	
2600 Operation and Maintenance of Plant	
2700 Student Transportation	
3000 Operation of Noninstructional Services	
3100 Food Service Operations	
3200-3300 Enterprise/Comm. Services	
3400 Bookstore Operations	
Total (lines 13-21)	

	Programs 100-600	Programs 700-900	Total
	Object 6731-37	All Other Object Codes (excluding 6900)	All Object Codes (excluding 6900)
1.	434	26,867	27,301
2.		40,811	40,811
3.			0
4.			0
5.			0
6.		6,282	6,282
7.			0
8.			0
9.			0
10.			0
11.			0
12.	434	73,960	74,394

13.		8,890	8,890
14.		418	418
15.			0
16.			0
17.			0
18.		4,175	4,175
19.			0
20.			0
21.			0
22.	0	13,483	13,483

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			4	5	8	8	10	8	7					50
2. Verbal Reasoning		1	1		1		5	2	1					11
3. Nonverbal Reasoning		2	8	12	9	7	8	6	11					63
4. Total Duplicated Enrollment (lines 1-3)	0	3	13	17	18	15	23	16	19	0	0	0	0	124

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

Total Number
Gifted Pupils

1. White, not Hispanic	24
2. Black, not Hispanic	12
3. Hispanic	49
4. American Indian/Alaskan Native	4
5. Asian or Pacific Islander	15
6. Total Unduplicated Enrollment (lines 1-5)	104

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	687,460	605,633
2. Emotional Disability	45,136	48,212
3. Hearing Impairment	12,230	15,435
4. Other Health Impairments	0	
5. Specific Learning Disability	2,512,368	2,465,006
6. Mild, Moderate, or Severe Intellectual Disability*	655,631	633,565
7. Multiple Disabilities	214,502	221,269
8. Multiple Disabilities with Severe Sensory Impair.	97,225	118,983
9. Orthopedic Impairment	78,692	74,002
10. Developmental Delay	334,219	324,424
11. Preschool Severe Delay	0	
12. Speech/Language Impairment	38,500	33,026
13. Traumatic Brain Injury	0	
14. Visual Impairment	0	2,800
15. Subtotal (lines 1-14)	4,675,963	4,542,355
16. Gifted Education	240,835	275,011
17. Remedial Education	0	
18. ELL Incremental Costs	47,090	45,899
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	0	
21. Career Education	0	
22. Total (lines 15-21)	4,963,888	4,863,265

* Formerly reported as Mental Retardation

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 275,011
9-12	\$
Total	\$ 275,011

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	54,000
2. Federal Audit Expenditures - All Funds	6330	2,293

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2012 \$ _____

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2012 \$ _____

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2012 \$ _____

I. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona District 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)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
215,733			215,733
			0
142,681			142,681
			0
			0
358,414	0	0	358,414

Instructions

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

	Programs 100-600										Programs 700-900	Total		
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, and 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6830	Interest 6840, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	333,713	94,407	447,169	594,965	203,137	5,815		6,161	16,152		1,701,519	1.	
2000 Support Services														
2100 Students	2.	137,150	35,355	32,091	65,646	58,177	5,811					334,230	2.	
2200 Instructional Staff	3.	391,815	86,621	32,800	13,052	5,604						529,892	3.	
2300 General Administration	4.				1,239							1,239	4.	
2400 School Administration	5.	399,442	91,301	809	218							491,770	5.	
2500, 2900 Central Services, Other	6.	180,142	119,668	98,953	17,275	207,934						623,972	6.	
2600 Operation and Maintenance of Plant	7.	38,119	7,286	3,750	21,876	6,755						77,786	7.	
2700 Student Transportation	8.	50,637	13,413	11,973	1,704							77,727	8.	
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	113,340	41,097	1,113,802	1,508,643	109,809	14,466					2,901,157	9.	
3200 Enterprise Operations	10.											0	10.	
3300 Community Services Operations	11.											0	11.	
3400 Bookstore Operations	12.											0	12.	
4000 Facilities Acquisition and Construction	13.			3,465,098		1,084,240						4,549,338	13.	
5000 Debt Service	14.			0				2,167,528	959,288			3,126,816	14.	
Total (lines 1-14)	15.	1,644,358	489,148	5,206,445	2,224,618	1,675,656	26,092	0	2,167,528	965,449	16,152	0	14,415,446	15.

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	
1. Regular Education (Programs 100, 280, and 520)	9,840,482	168,156		1.
2. Special Education (Programs 200-230, 250, and 300)	1,616,619	360		2.
3. Vocational Education (Programs 270 and 540)				3.
4. Other Programs (Programs 240, 260, 265, 510, 530, and 540)	302,120			4.
5. Cocurricular Activities, Athletics, and Other (Program 600)	64,029			5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	397,612	6.
7. Number of FTE-Certified Teachers		295	7.
8. Number of FTE-Contract Teachers		0	8.

Programs 700-900 Expenditure Detail (Funds 020-799)

Funds 020-799	Property 6700	All Other (excluding 6900)	Total	
1. Program 700			0	1.
2. Program 800			0	2.
3. Program 900			0	3.
4. Total (lines 1-3)	0	0	0	4.

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	1,084,240	1.
2. 6720 Buildings and Improvements		2.
3. 6730 Equipment		3.
4. Total (lines 1-3)	1,084,240	4.
5. 6450 Construction	3,362,473	5.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 070465000

I certify that the Annual Financial Report of Littleton Elementary School District, Maricopa County, for fiscal year 2012 was approved by the Governing Board on October 9, 2012, and that the complete Annual Financial Report may be reviewed by contacting Ken Hicks at the District Office, telephone 623-478-5600, during normal business hours.

1. Average Daily Membership

(ADM):	Attending	2011	2012
	Resident	4,786.996	4,807.315
		4,788.831	4,823.100
	Primary	Secondary	
	1.3260	2.4656	

2. 2012 Tax Rates:

ADE/AG 41-202S Rev. 8/12-FY 2012

President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				18,712,632	18,343,732	
Special Education				4,963,888	4,863,265	
Spec. Ed., ESEA, Title VIII				0	0	
Pupil Transportation				1,177,302	1,172,491	
Desegregation				0	0	
Special K-3 Program Override				1,113,012	1,113,012	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
Maintenance and Operation Total	89,688	22,821,782	0	25,966,834	25,492,500	(2,581,030)
Classroom Site Funds	899,475	1,217,811		2,260,421	1,497,781	619,505
Instructional Improvement	280,567	265,971		211,910	221,102	325,436
Unrestricted Capital Outlay	1,854,699	424,047	0	1,578,549	899,044	1,379,702
Soft Capital Allocation	1,576,656	683,520	0	233,106	41,758	2,218,418
Adjacent Ways	2,053,391	2,914	0	1,500,000	981,124	1,075,181
Bond Building	0	0	0	4,910,000	3,559,304	(3,559,304)
Other Capital Funds	0	0	0	0	0	0
Building Renewal	0	0		0	0	0
New School Facilities	892	6		0	0	898
Federal Projects	1,082,189	2,688,168	(33,395)	2,458,095	2,098,594	1,638,368
State Projects	0	0		0	0	0
County, City, and Town Grants	0	6,000	0	6,000	6,000	0
Structured English Immersion	1,689	42,851		44,540	42,955	1,585
Compensatory Instruction	586	0		585	0	586
School Plant Funds	125,892	29,291	0	6,000	6,210	148,973
Food Service	508,857	3,521,234	(244,357)	3,193,858	3,066,595	719,139
Civic Center	204,214	136,385	0	70,000	76,053	264,546
Community School	16,005	137,893	0	40,000	10,515	143,383
Auxiliary Operations	80,060	105,159	0	65,000	74,394	110,825
Extracurricular Activities Fees	49,178	31,843	0	35,000	13,483	67,538
Gifts and Donations	256,524	100,640	0	125,000	41,210	315,954
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	560	928	0	5,000	1,130	358
School Opening	2,909	17	0	0	0	2,926
Insurance Proceeds	6,362	1,037	0	40,000	0	7,399
Textbooks	21,340	2,377	0	15,000	0	23,717
Litigation Recovery	41,491	9,280	0	30,000	0	50,771
Indirect Costs	1,174,682	5,129	267,617	755,422	452,916	994,512
Unemployment Insurance	1,357	185,740	0	200,000	46,410	140,687
Teacherage	0	0	0	0	0	0
Insurance Refund	14,799	85	0	10,000	0	14,884
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	878	5	0	0	0	883
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,932,608	3,505,689	0	2,945,000	2,944,577	3,493,720
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	32,648	34,300			38,328	28,620
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 2012
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)

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	Other 6800	Totals		
						Budget	Actual	
300 Special Education Disability ESEA, Title VIII								
1000 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 25) 10.	0	0	0	0	0	0	0	10.
520 Special K-3 Program Override								
1000 Instruction 11.	789,442	179,587				895,412	969,029	11.
2000 Support Services								
2100 Students 12.	0	0				0	0	12.
2200 Instructional Staff 13.	116,741	27,242				217,600	143,983	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 28) 20.	906,183	206,829	0	0	0	1,113,012	1,113,012	20.
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 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 32) 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 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 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 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	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.	42,851									1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	42,851									3.
Expenditures											
1000 Instruction	4.		35,500	7,455					44,540	42,955	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.								0	0	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	1,689	42,851	35,500	7,455	0	0	0	44,540	42,955	1,585
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								585	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	586	0	0	0	0	0	0	585	0	586

AFR 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 2012 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, 2012, 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) FY 2011 Statewide recalculation adjustments made in December 2012, as described in School Finance Memorandum 12-026; 2) federal reimbursements for meals served in FY 2012; 3) property taxes collected during the 60-day period for levies of prior fiscal years; 4) tuition received during the 60-day period for students attending the district during FY 2012; 5) FY 2012 CSF revenues received during the 60-day period; 6) September and November 2011, and March, April, and June A (partial) 2012 state aid apportionment payments made in FY 2013, pursuant to Laws 2011, Ch. 24, §133. <p>Expenditures must include cash disbursements through June 30, 2012, and payments made after fiscal year-end, but <u>prior</u> to August 30, 2012, for goods and services received on or before June 30, 2012.</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, 2012. 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, 2012, 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>
Cover	Name, County, CTDS Number	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.
1	Line 1	<p>The beginning fund balances at July 1, 2011, should be the ending balances reported on the AFR for FY 2011, 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 6/30/11. Plus: Accrued revenues as of 6/30/11, received during the 60-day period following 6/30/11. Less: Payments made during the 60-day period following 6/30/11, for goods and services received on or before 6/30/11, but not paid for by that date.</p>
1	Footnotes 1 and 3	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, 2011, and June 30, 2012, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).

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Page	Reference	
1	Lines 5 through 16	Districts should not include tuition or transportation fee revenues in the Soft Capital Allocation (SCA) Fund as they 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, Unrestricted Capital Outlay (UCO), or SCA funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Lines 25 and 26	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 most recent, ADE report, APOR 64-1.
1	Line 29	Do not include Federal Impact Aid and American Recovery and Reinvestment Act (ARRA) revenues received (Grants 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 5.
1	Line 39	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate taxes.
1	Line 42	Total expenditures should be obtained for each fund from the following pages within the AFR: M&O page 2, line 33; UCO page 4, line 10; SCA page 6, line 27; Adjacent Ways page 6, line 26; and Debt Service page 6, line 38.
2	Lines 12 and 13	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. Formulas are not included to pull amounts from the Expenditure Budget, therefore, budgeted amounts for these lines must be entered manually.
3	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.
4	UCO Override Line 1	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.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> 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, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
4	Other Funds—Required Capital Expenditure Detail for Funds 625, 630, 690, & 695	In accordance with A.R.S. 15-904(B) detailed budgeted and actual expenditures from the SCA (625), Bond Building (630), Building Renewal (630), and New School Facilities Funds (695) must be reported for the object codes listed. This may not include all expenditures of these funds. Total expenditures for each fund will be included in the Other Funds table on page 6. In addition, these detailed expenditures must be separately reported as new construction or renovation. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 1-10, the amount should be reported as "Other." Therefore, the budgeted and actual expenditures for each fund reported on lines 1-10 must agree to the total amounts reported on line 14, by fund.
4	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 625, 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.

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Page	Reference	
4	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, 2012. 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.
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2012. This amount will not appear on the capital assets list as of June 30, 2012, as these amounts are not recorded on the list until the project(s) is completed.
5	Fund Transfers (Out) 6910 & 6930	Transfers-out must be entered as negative numbers (with a minus) on this page. Transfer amounts should not be included in the actual expenditures column.
5	Federal Projects ARRA Grants	Transactions related to ARRA grant 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. 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 7, Section F for more detailed reporting of ARRA Grant expenditures.
5	E-Rate and Impact Aid Funds Lines 15 and 16	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 were encouraged to implement the assigned fund numbers earlier.
5	Other Federal Projects Line 17	Districts that spent monies in FY 2012 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 7, Section F for more detailed reporting of ARRA Education Jobs Fund expenditures.
6	Other Funds Table	Actual expenditures for the Soft Capital (625), Bond Building (630), Building Renewal (690), and New School Facilities (695) Funds should include all expenditures reported on page 4 for the required capital expenditure detail <u>and</u> any other expenditures from these funds.
6	Fund Transfers In (Out) 5200 (6930)	Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page. Transfer amounts should not be included in the actual expenditures column.
6	Internal Service Funds - IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
7	General	Page 7 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.
7	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.

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7	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 paid to other Arizona school districts, 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>
7	Section F— ARRA Grant and Education Jobs Expenditures	<p>If the district spent any ARRA monies (i.e., ARRA Education Jobs, ARRA Title I Grant, or ARRA IDEA Grant revenue) in FY 2012, from current revenues or from ARRA revenues remaining from previous years, the related expenditures should be reported in the corresponding column.</p> <p>Amounts included in the ARRA Education Jobs column should not be included in the ARRA Grants column. The ARRA Grants and Education Jobs expenditures reported here should also be included in the applicable Federal Project Funds 100-399 on page 5.</p>
7	Section G— Funds 525 and 526	<p>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 total for each fund should agree to the total actual expenditures reported for these funds in the “Other Funds” section on page 6, lines 10 and 11.</p>
8	Section A— Enrollment of Gifted Pupils	<p>The total unduplicated enrollment reported in Section B cannot be greater than the total duplicated enrollment reported in Section A.</p>
8	Section C— Special Ed. Programs by Type	<p>Report all M&O and SCA Fund monies spent for special education (Program 200) operational expenditures in the Actual column 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 column only includes M&O expenditures as districts are not required to budget SCA expenditures to the program level. 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.</p>

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Page	Reference	
8	Section E— Expenditures for Audit Services	<p>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 in this section.</p> <p>On Line E.1, enter the <u>actual</u> M&O Fund expenditures paid in FY 2012 related to audits of nonfederal funds, including additional audit expenditures incurred as a result of ARRA-SFSF monies received.</p> <p>On Line E.2, enter the total <u>actual</u> federal audit service expenditures paid in FY 2012 from <u>all funds</u>, excluding amounts reported on Line E.1 for M&O expenditures for ARRA-SFSF related audit costs.</p>
8	Sections G and H	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on these lines.
8	Section I—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including operations, capital, and debt.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9.</p>
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS data is also used by researchers and government policymakers to address important education policy and research issues.
9	Additional Information for NPEFS Reporting	<p>Report all expenditures from funds 020 through 799. The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records.</p> <p>Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds not reported in the NPEFS.</p>
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Teacher Salaries Lines 1-5	<p>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.</p> <p>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.</p>
9	Other Items Textbooks Line 6	Report expenditures for textbooks, periodicals and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.

AFR Instructions

Page	Reference	
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 2011 and FY 2012 from the district's copies of ADE's ADM Attending Summary reports (ADMS 45-2). Obtain total Resident ADM for FY 2011 and FY 2012 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 6, Other Funds, lines 32 and 33.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 5, State Projects, line 29.
Summary	School Plant Funds	Record the combined totals of School Plant Funds 500, 505, 506, and 640 as reported on AFR page 6, Other Funds, lines 5 through 7, and 30.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 12 and 31.
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 Special Program Override approved pursuant to A.R.S. §15-482 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 4, 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.

Helpful Hints for Using the AFR Forms in Excel

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.

** Excel 2007 and 2010 users should save excel files in "Excel 97-2003 Workbook (*.xls)" format.

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 set up 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 Meghan Gouker of the Auditor General's Office at (602) 553-0333, or e-mail us at the address below:

asd@azauditor.gov.