



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 2013

SIGNATURE/DATE SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2013 uploaded to the Arizona Department of Education's Web site on contain(s) the data for the AFR described above. Date

Superintendent Signature Dr. Roger Freeman District Contact Employee

Business Manager Signature (623) 487-5600 Telephone Number rfreeman@littletonaz.org E-mail

Table with 2 columns: 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 Governmen
- 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.	(2,587,965)	1,379,702	1,075,180	2,218,417	3,493,719
2.	7,857,545	656	318,549	567	1,176,006
3.					
4.	433,519		16,597		59,451
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.		5,638	2,848	9,862	16,065
18.	1,060	1,862	1,639		
19.	8,292,124	8,156	339,633	10,429	1,251,522
20.					
21.	1,768,379	29,973		15,517	
22.					
23.					
24.	1,768,379	29,973		15,517	
25.	16,449,410	293,235		191,166	
26.	513,043				
27.					
28.	16,962,453	293,235		191,166	0
29.					
30.					
31.					
32.					
33.					
34.					
35.					239,355
36.	0				239,355
37.	27,022,956	331,364	339,633	217,112	1,490,877
38.					
39.					
40.					
41.	24,434,991	1,711,066	1,414,813	2,435,529	4,984,596
42.	26,477,450	446,912	946,938	61,092	2,437,358
43.					
44.	26,477,450	446,912	946,938	61,092	2,437,358
45.	(2,042,459)	1,264,154	467,875	2,374,437	2,547,238

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$ _____ at 7/1/12.
- (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 \$ _____ at 6/30/13.

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.	9,424,757	2,465,236	35,441	139,068	43,415	12,013,769	12,107,917	10,915,951	10.9%
2000 Support Services										
2100 Students	2.	593,998	150,350	28,926	8,780	0	759,004	782,054	886,071	-11.7%
2200 Instructional Staff	3.	624,618	173,438	9,563	9,485	7,540	985,824	824,644	747,460	10.3%
2300 General Administration	4.	271,884	55,800	58,150	3,386	23,659	459,965	412,879	421,497	-2.0%
2400 School Administration	5.	1,155,741	309,198	0	4,802	650	1,454,071	1,470,391	958,774	53.4%
2500 Central Services	6.	704,683	190,069	377,874	46,183	100,542	1,328,533	1,419,351	1,498,096	-5.3%
2600 Operation & Maintenance of Plant	7.	1,051,713	259,835	636,992	748,517	1,746	3,067,413	2,698,803	2,740,285	-1.5%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	54,508	14,635		634		27,821	69,777	77,336	-9.8%
610 School-Sponsored Cocurricular Activities	10.	10,175	1,898				18,000	12,073	7,802	54.7%
620 School-Sponsored Athletics	11.	66,000	12,674	19,570			151,445	98,244	90,460	8.6%
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.	13,958,077	3,633,133	1,166,516	960,855	177,552	20,265,845	19,896,133	18,343,732	8.5%
200 Special Education										
1000 Instruction	15.	2,514,096	676,649	68,701	2,207		3,238,153	3,261,653	3,001,020	8.7%
2000 Support Services										
2100 Students	16.	708,675	178,338	959,837	419	1,000	1,853,400	1,848,269	1,732,542	6.7%
2200 Instructional Staff	17.	97,945	22,844	6,354	536		130,240	127,679	128,696	-0.8%
2300 General Administration	18.						0	0	1,007	-100.0%
2400 School Administration	19.			0			0	0	0	0.0%
2500 Central Services	20.			469			0	469	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.	3,320,716	877,831	1,035,361	3,162	1,000	5,221,793	5,238,070	4,863,265	7.7%
400 Pupil Transportation	25.	747,585	214,338	55,339	220,793	753	1,227,292	1,238,808	1,172,491	5.7%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	1,113,012	-100.0%
530 Dropout Prevention Programs										
1000 Instruction	28.							0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	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 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	82,508	21,931				108,000	104,439		
Total Expenditures (lines 14, 24-27, 30-32)	33.	18,108,886	4,747,233	2,257,216	1,184,810	179,305	26,822,930	26,477,450	25,492,500	3.9%

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	Interest on Short-Term Debt 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.	267,950										
Interest Income	2.	98										
Total Revenues (lines 1 and 2)	3.	268,048										
Expenditures												
100 Regular Education												
1000 Instruction	4.		167,097	32,514				262,852	199,611	200,713	-0.5%	
2100 Support Services - Students	5.		1,302	244				0	1,546	3,574	-56.7%	
2200 Support Services - Instructional Staff	6.		10,153	1,889				11,550	12,042	4,426	172.1%	
Program 100 Subtotal (lines 4-6)	7.		178,552	34,647				274,402	213,199	208,713	2.1%	
200 Special Education												
1000 Instruction	8.		32,151	6,132				41,550	38,283	39,417	-2.9%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							5,600	145	691	-79.0%	
Program 200 Subtotal (lines 8-10)	11.		32,274	6,154				47,150	38,428	40,108	-4.2%	
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.	26,779	268,048	210,826	40,801			321,552	251,627	248,821	1.1%	43,200
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	535,901										
Interest Income	18.	245										
Total Revenues (lines 17 and 18)	19.	536,146										
Expenditures												
100 Regular Education												
1000 Instruction	20.		538,455	111,927				942,371	650,382	632,004	2.9%	
2100 Support Services - Students	21.		5,228	1,065				0	6,293	10,389	-39.4%	
2200 Support Services - Instructional Staff	22.		19,041	3,701				23,200	22,742	18,068	25.9%	
Program 100 Subtotal (lines 20-22)	23.		562,724	116,693				965,571	679,417	660,461	2.9%	
200 Special Education												
1000 Instruction	24.		86,016	17,747				103,229	103,763	91,133	13.9%	
2100 Support Services - Students	25.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		2,661	302				2,800	2,963	2,241	32.2%	
Program 200 Subtotal (lines 24-26)	27.		88,677	18,049				106,029	106,726	93,374	14.3%	
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.	517,347	536,146	651,401	134,742			1,071,600	786,143	753,835	4.3%	267,350
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	535,901										
Interest Income	34.	373										
Total Revenues (lines 33 and 34)	35.	536,274										
Expenditures												
100 Regular Education												
1000 Instruction	36.		316,724	61,782				491,136	378,506	397,174	-4.7%	
2100 Support Services - Students	37.		2,431	455				9,400	2,886	7,215	-60.0%	
2200 Support Services - Instructional Staff	38.		18,952	3,528				22,500	22,480	12,278	83.1%	
Program 100 Subtotal (lines 36-38)	39.		338,107	65,765	0	0		523,036	403,872	416,667	-3.1%	
200 Special Education												
1000 Instruction	40.		55,836	10,653				114,230	66,489	77,076	-13.7%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		229	42				349	271	1,382	-80.4%	
Program 200 Subtotal (lines 40-42)	43.		56,065	10,695	0	0		114,579	66,760	78,458	-14.9%	
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.	75,377	536,274	394,172	76,460	0	0	637,615	470,632	495,125	-4.9%	141,019
Total Classroom Site Funds (lines 16, 32, and 48)	49.	619,503	1,340,468	1,256,399	252,003	0	0	2,030,767	1,508,402	1,497,781	0.7%	451,569

(1) For FY 2013, 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 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		150,182	26,702				804,775	176,884	542,495	-67.4%
2000 Support Services										
2100, 2200 Students and Instructional Staff			2,966				5,000	2,966	8,911	-66.7%
2300, 2400, 2500, 2900 Administration			103,355				35,000	103,355	147,788	-30.1%
2600 Operation & Maintenance of Plant			15,045				18,100	15,045	4,060	270.6%
2700 Student Transportation							10,000	0	0	0.0%
3000 Operation of Noninstructional Services			443				70,000	443	2,491	-82.2%
4000 Facilities Acquisition and Construction							0	0	8,910	-100.0%
5000 Debt Service				106,655	41,564		210,000	148,219	184,389	-19.6%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	150,182	148,511	106,655	41,564	0	1,152,875	446,912	899,044	-50.3%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$142,640

Actual \$130,535

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B) as amended by Laws 2013, 1st Special Session, Ch. 3, § 17]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries						
6200 Employee Benefits						
6450 Construction Services				398,787		
6710 Land and Improvements						
6720 Buildings and Improvements						
6731 Furniture and Equipment		15,589				747
6734 Vehicles						
6737 Technology-Related Hardware and Software		132,922				
6831, 6832 Redemption of Principal		106,655				
6841, 6842, 6850 Interest		41,564				
Total amounts reported on lines 1 through 10 above for:						
Renovation				398,787		
New Construction						
Other		296,730				747
Total (lines 11-13)		296,730		398,787		747

Funds 610, 630, and 695

1. New construction cost per square foot \$ _____

2. Land acquisition costs \$ _____

CAPITAL ASSETS AS OF
JUNE 30, 2013

Land and Improvements	\$7,804,586	1.
Buildings and Improvements	\$71,618,862	2.
Furniture, Equipment, Vehicles, and Technology	\$5,978,300	3.
Construction in Progress	\$0	4.
Total	\$85,401,748	5.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 374 E-Rate
 378 Impact Aid
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) 6910 & 6930 (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(9,108)	912,337	(65,398)	986,339	838,869	(1,038)
2.	12	90,330	(7,672)	118,100	95,902	(13,232)
3.	(18,835)	18,835		60,000		0
4.				0		0
5.	(27,399)	110,801	(1,556)	138,168	77,805	4,041
6.				0		0
7.				0		0
8.	(30,505)	821,912	(57,259)	836,292	732,644	1,504
9.				0		0
10.				0		0
11.				0		0
12.				0		0
13.	660	26,263	(1,982)	28,710	24,777	164
14.	1,562,889	155,244		598,425	235,657	1,482,476
15.	160,655	196,911		179,500	196,347	161,219
16.				0		0
17.	0	120,323	(337)	497,252	142,802	(22,816)
18.	1,638,369	2,452,956	(134,204)	3,442,786	2,344,803	1,612,318

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.		277,746		365,415	29,595	248,151
29.	0	277,746		365,415	29,595	248,151
30.	1,638,369	2,730,702	(134,204)	3,808,201	2,374,398	1,860,469

Total Federal and State Projects (lines 18 and 29)

(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.

		BEGINNING	REVENUE	FUND TRANSFERS	EXPENDITURES		ENDING FUND
		FUND BALANCE		IN (OUT)	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	5200 (6930)			ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	325,436	112,349		214,671	149,717	288,068
050 County, City, and Town Grants	2.		9,002		9,000	8,702	300
071 Structured English Immersion (1)	3.	1,585	43,308		43,277	43,245	1,648
072 Compensatory Instruction (1)	4.	586	(586)		585	0	0
500 School Plant (Lease over 1 year)	5.	103,875	15,603		6,000		119,478
505 School Plant (Lease 1 year or less)	6.	2,427	11		0		2,438
506 School Plant (Sale)	7.	42,671	7,825		0		50,496
515 Civic Center	8.	264,512	158,852		190,000	211,127	212,237
520 Community School	9.	143,383	29,173		40,000	10,403	162,153
525 Auxiliary Operations	10.	110,825	120,471		110,000	125,886	105,410
526 Extracurricular Activities Fees Tax Credit	11.	67,539	32,223		35,000	27,473	72,289
530 Gifts and Donations	12.	73,822	48,100		50,000	39,952	81,970
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0
540 Fingerprint	14.	357	761		5,000	764	354
545 School Opening	15.	2,926	13		0		2,939
550 Insurance Proceeds	16.	7,399	397		40,000		7,796
555 Textbooks	17.	23,717	2,443		15,000	3,554	22,606
565 Litigation Recovery	18.	50,771	670		30,000		51,441
570 Indirect Costs	19.	994,513	3,019	610,360	800,422	698,737	909,155
575 Unemployment Insurance	20.	140,687	115,831		185,000	16,272	240,246
580 Teacherage	21.	14,884	68		0		14,952
585 Insurance Refund	22.				10,000		0
590 Grants and Gifts to Teachers	23.				0		0
595 Advertisement	24.	883	4		0		887
596 Joint Technical Education	25.				0		0
620 Adjacent Ways	26.	1,075,180	339,633	0	1,250,000	946,938	467,875
625 Soft Capital Allocation	27.	2,218,417	217,112	0	384,769	61,092	2,374,437
630 Bond Building	28.	2,055,048			1,955,000	409,425	1,645,623
639 Impact Aid Revenue Bond Building	29.				0		0
640 School Plant-Special Construction	30.				0		0
650 Gifts and Donations—Capital	31.	242,131	7,000		75,000		249,131
660 Condemnation	32.				0		0
665 Energy and Water Savings	33.				0		0
686 Emergency Deficiencies Correction	34.				0		0
690 Building Renewal	35.				0		0
691 Building Renewal Grant	36.		54,924		55,000	54,924	0
695 New School Facilities	37.	898	2		897	747	153
700 Debt Service	38.	3,493,719	1,490,877	0	2,945,000	2,437,358	2,547,238
720 Impact Aid Revenue Bond Debt Service	39.				0		0
750 Permanent	40.				0		0
850 Student Activities	41.	28,620	37,817			33,630	32,807
Other _____	42.				55,000		0
INTERNAL SERVICE FUNDS 950-989							
9__ Self-Insurance	1.				0		0
955 Intergovernmental Agreements	2.				0		0
9__ OPEB	3.				0		0
9__ _____	4.				0		0

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	214,671	149,717
Total Expenditures (lines 1-4)	214,671	149,717

(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, 2013	\$13,485,000	
2. FY 2013 Assessed Valuations and Tax Rates		
a. Primary	\$227,769,766	Tax Rate 2.4481
b. Secondary	\$229,140,680	Tax Rate 1.9300
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 2013)

B. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)		
1. Destruction or damage	M & O	Unrestricted Capital Outlay
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)	\$17,650,243
2. Classroom Supplies (Function 1000, Object Code 6600)	\$816,629
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$4,074,590
4. Support Services—Students (Function 2100)	\$3,072,109
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$9,470,610
6. Total Current Expenditures	\$35,084,181

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 2015.

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)	\$1,419,820
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$2,698,803
c. Total Communications Expenditures (Object Code 6530)	\$245,485
d. Total Tuition Expenditures (Object Code 6560)	\$0

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$263,353
b. Food Service (Fund 510)	\$38,743

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$169,277
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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

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)
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)

ARRA Education Jobs	ARRA Grants

1.
2.
3.
4.
5.

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

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

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	2	3	4	10	5	9	4	9					46
2. Verbal Reasoning	0	0	2	2	2	4	4	3	2					19
3. Nonverbal Reasoning	0	4	9	12	12	8	11	10	11					77
4. Total Duplicated Enrollment (lines 1-3)	0	6	14	18	24	17	24	17	22	0	0	0	0	142

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

Total Number Gifted Pupils

1. White, not Hispanic	32
2. Black, not Hispanic	12
3. Hispanic	57
4. American Indian/Alaskan Native	7
5. Asian or Pacific Islander	17
6. Total Unduplicated Enrollment (lines 1-5)	125

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	653,369	616,603
2. Emotional Disability	45,226	44,982
3. Hearing Impairment	5,990	8,135
4. Other Health Impairments	0	
5. Specific Learning Disability	2,616,194	2,726,914
6. Mild, Moderate, or Severe Intellectual Disability*	675,202	593,891
7. Multiple Disabilities	296,128	329,728
8. Multiple Disabilities with Severe Sensory Impair.	134,507	157,409
9. Orthopedic Impairment	45,443	43,739
10. Developmental Delay	289,140	290,501
11. Preschool Severe Delay	0	
12. Speech/Language Impairment	39,110	33,756
13. Traumatic Brain Injury	0	
14. Visual Impairment	13,909	18,307
15. Subtotal (lines 1-14)	4,814,218	4,863,965
16. Gifted Education	360,365	374,105
17. Remedial Education	0	
18. ELL Incremental Costs	47,210	0
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	0	
21. Career Education	0	
22. Total (lines 15-21)	5,221,793	5,238,070

* 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	\$ 374,105
9-12	\$
Total	\$ 374,105

E. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	54,000
2. Federal Audit Expenditures - All Funds	6330	0
		36,151
		2,931

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2013 \$ _____

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

Actual Expenditures made in FY 2013 \$ _____

H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2013 \$ _____

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
213,620			213,620
			0
133,772			133,772
			0
			0
347,392	0	0	347,392

Instructions

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING

Funds 020-799	Programs 100-600										Programs 700-900	Total		
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	291,344	84,980	353,548	643,651	124,094	4,529				22,608		1,524,754	1.
2000 Support Services														
2100 Students	2.	218,010	65,520	32,843	70,532	35,881	775						423,561	2.
2200 Instructional Staff	3.	664,334	143,844	123,383	35,333	40,706	3,920						1,011,520	3.
2300 General Administration	4.			3,092	427								3,519	4.
2400 School Administration	5.			91	15,194	688							15,973	5.
2500, 2900 Central Services, Other	6.	234,418	92,263	223,005	31,255	170,046							750,987	6.
2600 Operation and Maintenance of Plant	7.	47,817	9,242	9,645	20,036	171,452							258,192	7.
2700 Student Transportation	8.	49,604	14,207	18,465	56,244	571							139,091	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	55,043	18,020	1,115,965	1,695,704	39,187	13,180						2,937,099	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.			1,350,193		6,169							1,356,362	13.
5000 Debt Service	14.							1,791,655	791,772				2,583,427	14.
Total (lines 1-14)	15.	1,560,570	428,076	3,230,230	2,568,376	588,794	22,404	0	1,791,655	791,772	22,608	0	11,004,485	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, 520, and 550)	10,078,177	209,583	
2. Special Education (Programs 200-230, 250, and 300-399)	1,737,849	90	
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	325,876		
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	70,125		

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

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

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6730 Equipment	6,169
4. Total (lines 1-3)	6,169
5. 6450 Construction	1,321,954

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 571,593
7. Number of FTE-Certified Teachers	287
8. Number of FTE-Contract Teachers	0

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Littleton Elementary School District, Maricopa County, for fiscal year 2013 was approved by the Governing Board on October 8, 2013, and that the complete Annual Financial Report may be reviewed by contacting Dr. Roger Freeman at the District Office, telephone (623) 487-5000 during normal business hours.

1. Average Daily Membership

(ADM):

Attending
Resident

CTDS NUMBER

2012

4,807.315

4,823.100

070465000

2013

5,034.856

5,054.778

2. 2013 Tax Rates:

Primary
2.4481

Secondary
1.9300

ADE/AG 41-202S Rev. 8/13-FY 2013

President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				20,265,845	19,896,133	
Special Education				5,221,793	5,238,070	
Pupil Transportation				1,227,292	1,238,808	
Desegregation				0	0	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				108,000	104,439	
Maintenance and Operation Total	(2,587,965)	27,022,956	0	26,822,930	26,477,450	(2,042,459)
Classroom Site Funds	619,503	1,340,468		2,030,767	1,508,402	451,569
Instructional Improvement	325,436	112,349		214,671	149,717	288,068
Unrestricted Capital Outlay	1,379,702	331,364	0	1,152,875	446,912	1,264,154
Soft Capital Allocation	2,218,417	217,112	0	384,769	61,092	2,374,437
Adjacent Ways	1,075,180	339,633	0	1,250,000	946,938	467,875
Bond Building	2,055,048	0	0	1,955,000	409,425	1,645,623
Other Capital Funds	0	0	0	0	0	0
Building Renewal	0	0		0	0	0
New School Facilities	898	2		897	747	153
Federal Projects	1,638,369	2,452,956	(134,204)	3,442,786	2,344,803	1,612,318
State Projects	0	277,746		365,415	29,595	248,151
County, City, and Town Grants	0	9,002	0	9,000	8,702	300
Structured English Immersion	1,585	43,308		43,277	43,245	1,648
Compensatory Instruction	586	(586)		585	0	0
School Plant Funds	148,973	23,439	0	6,000	0	172,412
Food Service	719,140	3,769,991	(483,354)	3,343,858	3,144,994	860,783
Civic Center	264,512	158,852	0	190,000	211,127	212,237
Community School	143,383	29,173	0	40,000	10,403	162,153
Auxiliary Operations	110,825	120,471	0	110,000	125,886	105,410
Extracurricular Activities Fees	67,539	32,223	0	35,000	27,473	72,289
Gifts and Donations	315,953	55,100	0	125,000	39,952	331,101
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	357	761	0	5,000	764	354
School Opening	2,926	13	0	0	0	2,939
Insurance Proceeds	7,399	397	0	40,000	0	7,796
Textbooks	23,717	2,443	0	15,000	3,554	22,606
Litigation Recovery	50,771	670	0	30,000	0	51,441
Indirect Costs	994,513	3,019	610,360	800,422	698,737	909,155
Unemployment Insurance	140,687	115,831	0	185,000	16,272	240,246
Teacherage	14,884	68	0	0	0	14,952
Insurance Refund	0	0	0	10,000	0	0
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	883	4	0	0	0	887
Joint Technical Education	0	0	0	0	0	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	3,493,719	1,490,877	0	2,945,000	2,437,358	2,547,238
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	54,924	0	55,000	54,924	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	28,620	37,817			33,630	32,807
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	55,000	0	0