



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 2019

SIGNATURE/DATE

SIGNATURE/DATE
Mr. John Raeder, III, President
Mr. Curtis Nielson, Member
Dr. Pearlette Ramos, Member
Mrs. Kathy Reyes, Member
Mrs. Amy Soucinek, Member

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on October 7, 2019 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Dr. Roger Freeman
Superintendent (Typed Name)
Phyllis Kinder
District Contact Employee

Business Manager Signature
Phyllis Kinder
Business Manager (Typed Name)
623-478-5610
Telephone Number
kinder.phyllis@littletonaz.org
Email

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

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	2.	8,375,658	2,034,276	552,404		2,245,620	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	397,570	76,772	48,166		91,198	4.
1311 Tuition from Individuals Excluding Summer School	5.	0	0			0	5.
1312 Tuition from Individuals for Summer School	6.	0	0			0	6.
1320 Tuition from Other Arizona Districts	7.	0	0			0	7.
1330 Tuition from Out-of-State Districts	8.	0	0			0	8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0			0	9.
1350 Tuition from Other Government Sources Within Arizona	10.	0	0			0	10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0			0	11.
1410 Transportation Fees from Individuals	12.	0	0			0	12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0			0	13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0			0	14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	0	0			0	15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0			0	16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0			0	17.
1500 Investment Income	18.	17,456	3,198	14,690	0	98,306	18.
Other (Specify) (2) Refund of prior year expenditures	19.	17,108	290	0	0	0	19.
Subtotal (lines 2-19)	20.	8,807,792	2,114,536	615,260	0	2,435,124	20.

2000 Intermediate

2110 County School Fund	21.	0	0				21.
2120 County Equalization Assistance	22.	2,463,703	84,115				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify)	24.	0	0				24.
Subtotal (lines 21-24)	25.	2,463,703	84,115				25.

3000 State

3100 Unrestricted	26.	238,720	0				26.
3110 State Equalization Assistance	27.	23,180,897	748,341				27.
3120 Additional State Aid	28.	858,220	0				28.
Other (Specify) Rounding of (0.75)	29.	(1)	0			0	29.
Subtotal (lines 26-29)	30.	24,277,836	748,341			0	30.

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Governmen	31.	0					31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0					32.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	33.	0					33.
4800 Revenue in Lieu of Taxes	34.	0					34.
4900 Revenue for/on Behalf of the District	35.	0					35.
Other (Specify)	36.	0				0	36.
Subtotal (lines 31-36)	37.	0				0	37.

Total Fund Revenue (lines 20, 25, 30, and 37)

5100 Issuance of Bonds	38.	35,549,331	2,946,992	615,260	0	2,435,124	38.
5200 Fund Transfers-In	39.				2,000,000	0	39.
Other (Specify) IRS Rebate	40.	295	0	0	0	0	40.
	41.	0	0	0	0	105,881	41.

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures	42.	37,509,581	3,649,869	1,557,739	5,712,256	5,240,280	42.
6900 Other Financing Uses and Other Items Including Transfers-Out	43.	35,485,586	1,944,183	108,926	1,780,079	2,505,446	43.
	44.	264,118	0	0	0	0	44.

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

	45.	35,749,704	1,944,183	108,926	1,780,079	2,505,446	45.
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ENDING FUND BALANCE (line 42 minus line 45) (3)

	46.	1,759,877	1,705,686	1,448,813	3,932,177	2,734,834	46.
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	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	1,959,955	702,877	942,479	3,712,256	2,699,275

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ _____ at 7/1/18.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$ _____

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$ _____ at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures _____ \$0

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.	11,493,341	3,686,802	405,713	144,539	20,420	16,613,733	15,750,815	13,949,377	12.9%
2000 Support Services										
2100 Students	2.	1,049,656	307,206	136,589	19,927	3	1,598,369	1,513,381	1,315,613	15.0%
2200 Instructional Staff	3.	989,656	286,876	66,985	4,812	11,323	1,418,794	1,359,652	1,324,724	2.6%
2300 General Administration	4.	410,893	131,882	69,496	3,253	24,872	668,113	640,396	527,545	21.4%
2400 School Administration	5.	1,580,298	443,665	1,254	15,856	4,200	2,047,877	2,045,273	1,820,532	12.3%
2500 Central Services	6.	898,906	262,382	376,754	133,264	40,942	1,723,687	1,712,248	1,338,894	27.9%
2600 Operation & Maintenance of Plant	7.	1,402,898	424,679	1,006,873	804,002	4,192	3,708,124	3,642,644	3,431,560	6.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	75,383	21,124	0	14,136	260	100,636	110,903	102,932	7.7%
610 School-Sponsored Cocurricular Activities	10.	27,001	5,914	0	0	0	41,500	32,915	2,625	1153.9%
620 School-Sponsored Athletics	11.	94,214	19,707	18,937	2,327	0	163,650	135,185	110,001	22.9%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	262	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	18,022,246	5,590,237	2,082,601	1,142,116	106,212	28,084,483	26,943,412	23,924,065	12.6%
200 and 300 Special Education										
1000 Instruction	15.	2,827,656	806,915	440,908	2,414	0	4,096,984	4,077,893	3,884,232	5.0%
2000 Support Services										
2100 Students	16.	1,155,652	298,163	942,312	1,934	1,000	2,345,159	2,399,061	2,244,624	6.9%
2200 Instructional Staff	17.	115,292	26,847	78	0	0	142,333	142,217	134,778	5.5%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	0	0	0	0	0	0	0	0	0.0%
2500 Central Services	20.	0	0	3,092	0	0	0	3,092	4,379	-29.4%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	0	0	0	0.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	102,682	33,586	0	0	0	137,000	136,268	125,127	8.9%
Subtotal (lines 15-23)	24.	4,201,282	1,165,511	1,386,390	4,348	1,000	6,721,476	6,758,531	6,393,140	5.7%
400 Pupil Transportation	25.	945,240	292,549	69,430	132,290	460	1,504,163	1,439,969	1,321,919	8.9%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	0	0	0	0	0	0	0	0	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 27 and 28)	29.	0	0	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	268,656	72,708	2,310	0	0	341,695	343,674	317,917	8.1%
Total Expenditures (lines 14, 24-26, 29-31)	32.	23,437,424	7,121,005	3,540,731	1,278,754	107,672	36,651,817	35,485,586	31,957,041	11.0%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	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.	548,110										
Interest Income and Other Revenues	2.	6,094										
Total Revenues (lines 1 and 2)	3.	554,204										
Expenditures												
100 Regular Education												
1000 Instruction	4.		427,665	108,304				849,703	535,969	348,877	53.6%	
2100 Support Services - Students	5.		10,870	2,727				0	13,597	9,619	41.4%	
2200 Support Services - Instructional Staff	6.		17,590	4,442				34,550	22,032	17,033	29.3%	
Program 100 Subtotal (lines 4-6)	7.		456,125	115,473				884,253	571,598	375,529	52.2%	
200 and 300 Special Education												
1000 Instruction	8.		61,928	15,803				45,676	77,731	52,810	47.2%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		5,601	1,392				31,320	6,993	4,637	50.8%	
Program 200 and 300 Subtotal (lines 8-10) rounding resulting from calculation	11.		67,529	17,195				76,996	84,724	57,447	47.5%	
1000 Instruction	12.		1	0				0	1	0	--	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	(1)				0	(1)	0	--	
Other Programs Subtotal (lines 12-14)	15.		1	(1)				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	425,454	554,204	523,655	132,667		0	961,249	656,322	432,976	51.6%	323,336
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	1,096,220										
Interest Income and Other Revenues	18.	13,056										
Total Revenues (lines 17 and 18)	19.	1,109,276										
Expenditures												
100 Regular Education												
1000 Instruction	20.		580,547	120,770				1,455,681	701,317	553,993	26.6%	
2100 Support Services - Students	21.		14,457	2,988				0	17,445	8,351	108.9%	
2200 Support Services - Instructional Staff	22.		29,403	6,028				28,200	35,431	30,424	16.5%	
Program 100 Subtotal (lines 20-22)	23.		624,407	129,786				1,483,881	754,193	592,768	27.2%	
200 and 300 Special Education												
1000 Instruction	24.		88,534	18,362				497,623	106,896	77,131	38.6%	
2100 Support Services - Students	25.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	26.		4,883	1,041				6,301	5,924	1,265	368.3%	
Program 200 and 300 Subtotal (lines 24-26)	27.		93,417	19,403				503,924	112,820	78,396	43.9%	
Other Programs (Specify)												
1000 Instruction	28.		0	0				0	0	0	0.0%	
2100 Support Services - Students	29.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.		0	0				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.	854,565	1,109,276	717,824	149,189		0	1,987,805	867,013	671,164	29.2%	1,096,828
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	1,096,220										
Interest Income and Other Revenues	34.	15,292										
Total Revenues (lines 33 and 34)	35.	1,111,512										
Expenditures												
100 Regular Education												
1000 Instruction	36.		830,936	196,181	0	0		1,588,375	1,027,117	594,120	72.9%	
2100 Support Services - Students	37.		21,555	4,960	0	0		7,800	26,515	15,052	76.2%	
2200 Support Services - Instructional Staff	38.		36,547	8,410	0	0		137,997	44,957	30,425	47.8%	
Program 100 Subtotal (lines 36-38)	39.		889,038	209,551	0	0		1,734,172	1,098,589	639,597	71.8%	
200 and 300 Special Education												
1000 Instruction	40.		119,873	28,068	0	0		273,427	147,941	86,088	71.8%	
2100 Support Services - Students	41.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		9,853	2,300	0	0		90,498	12,153	6,542	85.8%	
Program 200 and 300 Subtotal (lines 40-42)	43.		129,726	30,368	0	0		363,925	160,094	92,630	72.8%	
530 Dropout Prevention Programs												
1000 Instruction	44.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) _550_K-3 Reading												
1000 Instruction	45.		1,588	305	0	0		0	1,893	0	--	
2100, 2200 Support Serv. Students & Instructional Staff	46.		0	1	0	0		0	1	0	--	
Other Programs Subtotal (lines 45 and 46)	47.		1,588	306	0	0		0	1,894	0	--	
Total Classroom Site Fund 013 - Other	48.	955,357	1,111,512	1,020,352	240,225	0	0	2,098,097	1,260,577	732,227	72.2%	806,292
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,235,376	2,774,992	2,261,831	522,081	0	0	5,047,151	2,783,912	1,836,367	51.6%	2,226,456

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	6,094
Other Revenues	0
Total Interest Income and Other Revenues	6,094

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	656,322
Total Expenditures - Actual	656,322
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	12,743
Other Revenues	313
Total Interest Income and Other Revenues	13,056

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	867,012
Total Expenditures - Actual	867,013
Difference	(1)

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	15,292
Other Revenues	0
Total Interest Income and Other Revenues	15,292

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	1,260,577
Total Expenditures - Actual	1,260,577
Difference	0

(1) 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)	1.	0	429,722	345,558			70,555	1,757,643	845,835	1,717,134	-50.7%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	592,915	76,903			0	1,479,133	669,818	878,369	-23.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	1,550	63,675			0	102,700	65,225	231,356	-71.8%
2300, 2400, 2500, 2900 Administration	4.	0		320,733		0	0	446,969	320,733	447,703	-28.4%
2600 Operation & Maintenance of Plant	5.	0		155,265			650	46,271	155,915	83,849	85.9%
2700 Student Transportation	6.	0		261,013			0	363,606	261,013	191,713	36.1%
3000 Operation of Noninstructional Services	7.	0		0			0	72,150	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		9,620			330,565	701,803	340,185	759,108	-55.2%
5000 Debt Service	9.				119,749	11,545		293,273	131,294	128,431	2.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	594,465	887,209	119,749	11,545	331,215	3,505,905	1,944,183	2,720,529	-28.5%

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

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

Budget \$0 Actual \$0

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	3,505,905	1,944,182	5,712,314	1,780,079	0	0	1,250,000	108,926
6150 Classified Salaries	2.	0	0	0	0	0	0	0	0
6200 Employee Benefits	3.	0	0	0	0	0	0	0	0
6450 Construction Services	4.	701,803	330,564	425,000	0	0	0	1,100,000	68,000
6710 Land and Improvements	5.	0	9,620	4,726,505	1,115,693	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	445,685	150,487	0	0	0	0	0	0
673X Vehicles	8.	339,309	276,237	330,809	164,276	0	0	0	0
673X Technology-Related Hardware and Software	9.	549,798	450,864	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	225,000	119,749	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	68,273	11,545	0	0	0	0	0	0
Total (lines 2-11)	12.	2,329,868	1,349,066	5,482,314	1,279,969	0	0	1,100,000	68,000
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	701,803	330,564	425,000	0			0	0
New Construction	14.	0	0	0	0	0		1,100,000	0
Other	15.	1,628,065	1,018,502	5,057,314	1,279,969	0		0	68,000
Total (lines 13-15)	16.	2,329,868	1,349,066	5,482,314	1,279,969	0	0	1,100,000	68,000

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ _____
 2. Land acquisition costs \$ 1,190,802

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$11,633,441
Buildings and Improvements	\$91,259,250
Furniture, Equipment, Vehicles, and Technology	\$9,120,050
Construction in Progress	\$ _____
Total	\$112,012,741

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

- 100-130 ESEA Title I - Helping Disadvantaged Children
- 140-150 ESEA Title II - Prof. Development and Technology
- 160 ESEA Title IV - 21st Century Schools
- 170-180 ESEA Title V - Promote Informed Parent Choice
- 190 ESEA Title III - Limited English & Immigrant Students
- 200 ESEA Title VII - Indian Education
- 210 ESEA Title VI - Flexibility and Accountability
- 220 IDEA Part B
- 230 Johnson-O'Malley
- 240 Workforce Investment Act
- 250 AEA-Adult Education
- 260-270 Vocational Education - Basic Grants
- 280 ESEA Title X - Homeless Education
- 290 Medicaid Reimbursement
- 374 E-Rate
- 378 & 699 Impact Aid and Federal Impact Aid (Construction)
- 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
- Total Federal Project Funds (lines 1-17)**

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(35,566)	1,338,527	(61,631)	1,332,745	1,381,202	(139,872)
2.	(4,147)	109,943	(7,406)	154,861	150,414	(52,024)
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	(400)	125,794	(6,000)	178,141	119,617	(223)
6.	0	0	0	0	0	0
7.	0	0	0	0	0	0
8.	(40,149)	870,913	(40,558)	990,361	790,205	1
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	936,705	182,784	0	428,927	294,619	824,870
15.	(39,751)	65,500	0	34,251	7,786	17,963
16.	0	0	0	0	0	0
17.	5,575	122,305	(5,747)	140,284	127,588	(5,455)
18.	822,267	2,815,766	(121,342)	3,259,570	2,871,431	645,260

STATE PROJECTS

- 400 Vocational Education
- 410 Early Childhood Block Grant
- 420 Ext. School Yr. - Pupils with Disabilities
- 425 Adult Basic Education
- 430 Chemical Abuse Prevention Programs
- 435 Academic Contests
- 450 Gifted Education
- 456 College Credit Exam Incentives
- 457 Results-based Funding
- 460 Environmental Special Plate
- 465-499 Other State Projects
- Total State Project Funds (lines 19-29)**

19.	0	0	0	0	0	0
20.	0	0	0	0	0	0
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	6,364	0	6,388	6,364	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	170,148	78,417	0	396,000	88,661	159,904
30.	170,148	84,781	0	402,388	95,025	159,904

Total Federal and State Projects (lines 18 and 30)

31.	992,415	2,900,547	(121,342)	3,661,958	2,966,456	805,164
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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; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS						
020 Instructional Improvement	1. 267,530	250,026		291,373	285,229	232,327
050 County, City, and Town Grants	2. 2,380	3,793	0	2,779	998	5,175
071 Structured English Immersion (1)	3. 1	0	0	0	0	1
072 Compensatory Instruction (1)	4. 0	0	0	0	0	0
500 School Plant	5. 208,451	23,203	0	88,892	0	231,654
515 Civic Center	6. 308,219	36,807	0	209,224	78,780	266,246
520 Community School	7. 140,276	24,476	0	172,574	0	164,752
525 Auxiliary Operations	8. 256,877	152,172	0	387,801	251,893	157,156
526 Extracurricular Activities Fees Tax Credit	9. 87,738	46,795	0	130,813	36,220	98,313
530 Gifts and Donations	10. 142,165	52,387	0	199,163	58,410	136,142
535 Career & Tech. Ed. & Voc. Ed. Projects	11. 0	0	0	0	0	0
540 Fingerprint	12. 736	682	0	6,000	682	736
545 School Opening	13. 3,031	78	0	0	0	3,109
550 Insurance Proceeds	14. 18,897	1,340	44,463	32,000	0	64,700
555 Textbooks	15. 16,633	2,484	0	19,617	2,280	16,837
565 Litigation Recovery	16. 58,191	1,657	0	53,000	0	59,848
570 Indirect Costs	17. 887,506	16,677	717,232	612,932	129,699	1,491,716
575 Unemployment Insurance	18. 156,762	4,021	0	125,000	1,650	159,133
580 Teacherage	19. 0	0	0	0	0	0
585 Insurance Refund	20. 15,421	398	0	10,000	0	15,819
590 Grants and Gifts to Teachers	21. 0	0	0	0	0	0
595 Advertisement	22. 914	24	0	0	0	938
596 Career Technical Education	23. 0	0	0	0	0	0
639 Impact Aid Revenue Bond Building	24. 0	0	0	0	0	0
650 Gifts and Donations—Capital	25. 726,566	109,830	0	789,460	0	836,396
660 Condemnation	26. 0	0	0	0	0	0
665 Energy and Water Savings	27. 60,223	72,241	264,118	396,582	197,458	199,124
686 Emergency Deficiencies Correction	28. 1,998	41	0	0	0	2,039
691 Building Renewal Grant	29. (9,411)	293,124	0	437,352	321,594	(37,881)
695 New School Facilities	30. 0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31. 0	0	0	0	0	0
850 Student Activities	32. 42,653	63,647			53,779	52,521
Other	33. 0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
9__ Self Insurance	1.		0	0		0
955 Intergovernmental Agreements	2. 122,090	145,948	0	110,769	101,227	166,811
9__ OPEB	3.		0	0		0
956 __ Westside Impact Fiscal Agent	4. 43,291	73,400	0	78,875	65,505	51,186

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	
Class Size Reduction	0	
Dropout Prevention Programs	0	
Instructional Improvement Programs	291,373	285,229
Total Expenditures (lines 1-4)	291,373	285,229
Total Expenditures from the Accounting Data		285,229

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

DISTRICT NAME Littleton Elementary School District

COUNTY Maricopa

CTDS NUMBER 070465000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2018	\$23,705,000	1.
2. Bonds issued during FY 2019	2,000,000	2.
3. Bonds retired during FY 2019	(1,770,000)	3.
4. Bonds Outstanding, June 30, 2019	\$23,935,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$249,928,457	Tax Rate	2.2019
b. Secondary	\$359,164,737	Tax Rate	3.3792
2. Number of Schools			7
3. Actual Days in Session			180
4. Area of School District (Square Miles)			30

(Report this WHETHER OR NOT district changed boundaries in FY 2019)

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

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$23,460,235
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,129,857
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,012,429
4. Support Services—Students (Function 2100)	\$4,243,776
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$12,793,601
6. Total Current Expenditures	\$46,639,898
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,514,260
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$44,125,638

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act \$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) \$0

G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$0
2. Bond funds	\$3,932,177
3. Other funds, except for any employee retirement funds	\$15,899,250

H. AVERAGE TEACHER SALARY (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2019	\$47,135
2. Average salary of all teachers employed in FY 2018	\$42,232
3. Increase in average teacher salary from prior year	\$4,903
4. Percentage increase	11.6%

Comments on Average Salary Calculation (Optional):

Littleton ESD has chosen to use the definition of Teacher as applied with Prop 301 funds. Teachers defined as qualifying for Classroom Site Fund monies were used in the calculations above. In addition, Teachers as defined in Prop 301 were provided a 10% increase to their Base Level Position. Monies not included in the numbers above include the Prop 301 funds that are paid to LESD teachers as performance funds that are paid to Teachers through special pays. FY2017/2018 provided the opportunity to earn \$3350 in performance pay. In FY2018/2018 Teachers were provided the opportunity to earn \$3800 in performance pay.

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	8	9	5	6	10	9	2	6					59
2. Verbal Reasoning	4	5	5	1	2	4	6	0	4					31
3. Nonverbal Reasoning	2	6	3	6	14	16	11	10	14					82
4. Total Duplicated Enrollment (lines 1-3)	10	19	17	12	22	30	26	12	24	0	0	0	0	172

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	6,347,669	6,267,870
2. Gifted Education	373,807	490,661
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-CTED)	0	
7. Career Education	0	
8. Career Technical Education (CTED programs in 300 rang	0	
9. Total (lines 1-8)	6,721,476	6,758,531
10. IEP required pupil transportation costs coded within Program 400		

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 490,659
9-12	\$ 0
Total	\$ 490,659

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 44,000	28,703
2. Federal Audit Expenditures - All Funds	6330 0	0

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

Actual Expenditures made in FY 2019 \$ 0

F. TUITION

Type 03 Districts Only

- Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
- Tuition to Other Arizona Districts for all other students (objects 6561)
- Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
- Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- Tuition to Other Arizona Districts (object 6561)
- Tuition to Out-of-State Districts (object 6562)

All Districts

- Tuition to Private Schools (object 6563)
- Tuition to Ed Services\Coops\IGAs (object 6564)
- Tuition Other (object 6569) (1)
- Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
			0
			0
425,883			425,883
49,682			49,682
475,565	0	0	475,565

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	17,182,263	5,174,650	1,469,449	1,111,245	138,814	12,628				98,811	0	25,187,860
2000 Support Services												
2100 Students	2,419,150	664,666	1,100,273	58,035	27,455	1,653				0	0	4,271,232
2200 Instructional Staff	1,857,821	507,773	302,429	73,241	36,220	15,223				0	0	2,792,707
2300 General Administration	600,108	181,173	81,237	4,261	8,775	24,872	0			0	0	900,426
2400 School Administration	1,580,298	443,665	1,905	15,924	5,222	4,200				0	0	2,051,214
2500, 2900 Central Services, Other	924,968	269,260	683,163	144,503	311,799	43,948		19,863		0	0	2,397,504
2600 Operation and Maintenance of Plant	1,433,515	430,998	1,477,938	805,254	172,936	4,192				0	0	4,324,833
2700 Student Transportation	1,010,375	311,413	69,960	283,043	425,289	460				0		2,100,540
3000 Operation of Noninstructional Services												
3100 Food Service Operations	288,158	87,871	1,984,634	2,207,024	119,572	7,335				0	0	4,694,594
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											488	488
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
4000 Facilities Acquisition and Construction	0	0	720,303	0	1,125,314	0				0	0	1,845,617
5000 Debt Service								1,839,657	992,540		0	2,832,197
Total (lines 1-14)	27,296,656	8,071,469	7,891,291	4,702,530	2,371,396	114,511	0	1,839,657	1,012,403	98,811	488	53,399,212

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	13,542,342	112,580	34,429	297,674
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	1,792,123	0	376,890	1,298
3. Vocational Education and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	407,445	0		
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	108,319	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	18,211
7. Number of FTE-Certified Teachers	335
8. Number of FTE-Contract Teachers	8

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

1. 6410-6411 Utility Services	373,041
2. 6620-6629 Energy	554,986

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	0	488	488
4. Total (lines 1-3)	0	488	488

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

1. 6710 Land and Improvements	1,125,314
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	1,125,314
5. 6450 Construction	700,703

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

1. 6531 Telecommunications	171,080
2. 6650 Supplies-Technology-Related	46,538
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	363,373
4. Subtotal (Lines 1-3)	580,991
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	100,012