



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
2020

SIGNATURE/DATE

SIGNATURE/DATE

Mr. Curtis Nielson, President

Mr. John Raeder, Member

Dr. Pearlette Ramos, Member

Mrs. Kathy Reyes, Member

Mrs. Amy Soucinek, Member

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on
_____ contain(s) the data for the AFR described above.

Date

Superintendent Signature

Dr. Roger S. Freeman
Superintendent (Typed Name)

Ryan French
District Contact Employee

Business Manager Signature

Ryan French
Business Manager (Typed Name)

623-478-5610
Telephone Number

french.ryan@littletonaz.org
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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>37,013,070</u>
2. Classroom Site Funds (from page 3, line 55)	\$	<u>2,787,184</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>4,856,794</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes
 1140 Penalties and Interest on Taxes
 1280 Revenue in Lieu of Taxes
 1311 Tuition from Individuals Excluding Summer School
 1312 Tuition from Individuals for Summer School
 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) 1980; 1990

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

3100 Unrestricted
 3110 State Equalization Assistance
 3120 Additional State Aid
 Other (Specify)

Subtotal (lines 26-29)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government
 4200 Unrestricted 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 31-36)

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

5100 Issuance of Bonds
 5200 Fund Transfers-In
 Other (Specify) 5600

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	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.	1,759,883	1,705,686	1,448,813	3,932,177	2,734,835
2.	8,783,807	2,515,801	663,774		2,338,961
3.	0				
4.	251,000	84,217	185,300		87,787
5.	0	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	14,592	18,704	23,134	0	80,825
19.	10,275	0	0	0	118,130
20.	9,059,674	2,618,722	872,208	0	2,625,703
21.	0	0			
22.	2,465,495	156,287			
23.	0	0			
24.	0	0			
25.	2,465,495	156,287			
26.	241,579	0			
27.	25,584,406	1,167,115			
28.	901,448	0			
29.	0	0			0
30.	26,727,433	1,167,115			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	38,252,602	3,942,124	872,208	0	2,625,703
39.				2,971,476	0
40.	0	0	0	0	0
41.	0	0	0	0	200,328
42.	40,012,485	5,647,810	2,321,021	6,903,653	5,560,866
43.	37,013,070	4,856,794	67,959	5,944,070	2,711,500
44.	199,124	0	0	0	0
45.	37,212,194	4,856,794	67,959	5,944,070	2,711,500
46.	2,800,291	791,016	1/19/2022 2,253,063	959,583	2,849,366

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/19.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$0

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$939,150

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.	12,385,785	3,616,191	360,384	204,126	2,725	17,152,249	16,569,211	15,750,815	5.2%
2000 Support Services										
2100 Students	2.	1,151,269	322,534	86,278	25,824	3	1,768,343	1,585,908	1,513,381	4.8%
2200 Instructional Staff	3.	1,063,918	306,599	208,847	10,986	4,820	1,828,652	1,595,170	1,359,652	17.3%
2300 General Administration	4.	462,283	150,129	92,120	2,988	28,144	784,461	735,664	640,396	14.9%
2400 School Administration	5.	1,575,083	444,594	2,320	12,685	4,400	2,037,030	2,039,082	2,045,273	-0.3%
2500 Central Services	6.	862,383	244,717	347,422	136,823	29,366	1,837,770	1,620,711	1,712,248	-5.3%
2600 Operation & Maintenance of Plant	7.	1,457,952	469,649	995,882	784,769	5,795	3,800,183	3,714,047	3,642,644	2.0%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	75,861	22,276	0	15,657	0	97,483	113,794	110,903	2.6%
610 School-Sponsored Cocurricular Activities	10.	34,500	6,917	0	0	0	41,500	41,417	32,915	25.8%
620 School-Sponsored Athletics	11.	77,250	15,326	14,270	1,789	0	143,650	108,635	135,185	-19.6%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	243	0	0	243	0	--
Regular Education Subsection Subtotal (lines 1-13)	14.	19,146,284	5,598,932	2,107,523	1,195,890	75,253	29,491,321	28,123,882	26,943,412	4.4%
200 and 300 Special Education										
1000 Instruction	15.	2,978,195	899,741	369,196	2,515	0	4,629,281	4,249,647	4,077,893	4.2%
2000 Support Services										
2100 Students	16.	1,324,641	338,583	915,320	1,812	1,051	2,603,074	2,581,407	2,399,061	7.6%
2200 Instructional Staff	17.	62,642	16,856	1,045	0	0	93,510	80,543	142,217	-43.4%
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	95	0	0	0	95	3,092	-96.9%
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.	118,338	40,145	0	0	0	160,500	158,483	136,268	16.3%
Subtotal (lines 15-23)	24.	4,483,816	1,295,325	1,285,656	4,327	1,051	7,486,365	7,070,175	6,758,531	4.6%
400 Pupil Transportation	25.	818,884	281,809	117,944	235,617	535	1,748,944	1,454,789	1,439,969	1.0%
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%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	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.	285,586	78,638	0	0	0	364,475	364,224	343,674	6.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	24,734,570	7,254,704	3,511,123	1,435,834	76,839	39,091,105	37,013,070	35,485,586	4.3%

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	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.	568,937										1.
Interest Income and Other Revenues	2.	4,076										2.
Total Revenues (lines 1 and 2)	3.	573,013										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		437,991	114,234				766,666	552,225	535,969	3.0%	4.
2100 Support Services - Students	5.		12,516	3,364				0	15,880	13,597	16.8%	5.
2200 Support Services - Instructional Staff	6.		17,600	4,775				34,550	22,375	22,032	1.6%	6.
Program 100 Subtotal (lines 4-6)	7.		468,107	122,373				801,216	590,480	571,598	3.3%	7.
200 and 300 Special Education												
1000 Instruction	8.		72,553	18,397				52,000	90,950	77,731	17.0%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		5,600	1,416				31,320	7,016	6,993	0.3%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		78,153	19,813				83,320	97,966	84,724	15.6%	11.
Other Programs (Specify) ___000												
1000 Instruction	12.		0	(1)				0	(1)	1	-200.0%	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		1	(1)				0	0	(1)	--	14.
3300 Community Services Operations	15.		0	0				0	0	0	--	15.
Other Programs Subtotal (lines 12-15)	16.		1	(2)				0	(1)	0	--	16.
Total Classroom Site Fund 011 - Base Salary	17.	323,336	573,013	546,261	142,184		0	884,536	688,445	656,322	4.9%	207,904
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	1,137,875										18.
Interest Income and Other Revenues	19.	14,908										19.
Total Revenues (lines 18 and 19)	20.	1,152,783										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		611,445	129,569				1,714,980	741,014	701,317	5.7%	21.
2100 Support Services - Students	22.		17,120	3,632				0	20,752	17,445	19.0%	22.
2200 Support Services - Instructional Staff	23.		26,550	5,653				28,200	32,203	35,431	-9.1%	23.
Program 100 Subtotal (lines 21-23)	24.		655,115	138,854				1,743,180	793,969	754,193	5.3%	24.
200 and 300 Special Education												
1000 Instruction	25.		90,605	19,141				521,930	109,746	106,896	2.7%	25.
2100 Support Services - Students	26.		0	0				0	0	0	0.0%	26.
2200 Support Services - Instructional Staff	27.		5,975	1,276				6,301	7,251	5,924	22.4%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		96,580	20,417				528,231	116,997	112,820	3.7%	28.
Other Programs (Specify) _____												
1000 Instruction	29.		0	0				0	0	0	0.0%	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	31.
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	32.
Other Programs Subtotal (lines 29-32)	33.		0	0				0	0	0	0.0%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	1,096,831	1,152,783	751,695	159,271		0	2,271,411	910,966	867,013	5.1%	1,338,648
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	1,137,875										35.
Interest Income and Other Revenues	36.	12,056										36.
Total Revenues (lines 35 and 36)	37.	1,149,931										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		758,039	185,476	0	0		1,416,129	943,515	1,027,117	-8.1%	38.
2100 Support Services - Students	39.		19,619	4,991	0	0		0	24,610	26,515	-7.2%	39.
2200 Support Services - Instructional Staff	40.		30,855	7,734	21,090	0		163,498	59,679	44,957	32.7%	40.
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0		41.
Program 100 Subtotal (lines 38-41)	42.		808,513	198,201	21,090	0		1,579,627	1,027,804	1,098,589	-6.4%	42.
200 and 300 Special Education												
1000 Instruction	43.		119,941	28,822	0	0		269,495	148,763	147,941	0.6%	43.
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.		9,031	2,174	0	0		141,565	11,205	12,153	-7.8%	45.
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0		46.
Program 200 and 300 Subtotal (lines 43-46)	47.		128,972	30,996	0	0		411,060	159,968	160,094	-0.1%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify) ___550												
1000 Instruction	49.		0	0	0	0		0	0	1,893	-100.0%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		1	0	0	0		0	1	1	0.0%	50.
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0		51.
3300 Community Services Operations	52.		0	0	0	0		0	0	0		52.
Other Programs Subtotal (lines 49 -52)	53.		1	0	0	0		0	1	1,894	-99.9%	53.
Total Classroom Site Fund 013 - Other	54.	806,292	1,149,931	937,486	229,197	21,090	0	1,990,687	1,187,773	1,260,577	-5.8%	768,450
Total Classroom Site Funds (lines 17, 34, and 54)	55.	2,226,459	2,875,727	2,235,442	530,652	21,090	0	5,146,634	2,787,184	2,783,912	0.1%	2,315,002

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, 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	1,197,037	1,139,465	0	0	335,336	3,253,611	2,671,838	845,835	215.9%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	1,276,690	673,414			0	2,483,082	1,950,104	669,818	191.1%
1000 Instruction	2.	0	1,276,690	673,414			0	2,483,082	1,950,104	669,818	191.1%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	41,200	60,394			24	18,850	101,618	65,225	55.8%
2300, 2400, 2500, 2900 Administration	4.	0		426,948		0	0	529,325	426,948	320,733	33.1%
2600 Operation & Maintenance of Plant	5.	0		240,644			0	951,470	240,644	155,915	54.3%
2700 Student Transportation	6.	0		491,387			0	488,636	491,387	261,013	88.3%
3000 Operation of Noninstructional Services	7.	0		8,611			0	10,000	8,611	0	--
4000 Facilities Acquisition and Construction	8.	0		0			1,502,224	873,175	1,502,224	340,185	341.6%
5000 Debt Service	9.				129,290	5,968		293,273	135,258	131,294	3.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,317,890	1,901,398	129,290	5,968	1,502,248	5,647,811	4,856,794	1,944,183	149.8%

(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.

(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.	5,647,811	4,856,795	6,805,106	5,944,070	0	0	2,309,457	67,959
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.	873,175	1,502,224	0	0	0	0	2,086,978	67,959
6710 Land and Improvements	5.	0	0	6,481,197	5,674,493	0	0	0	0
6720 Buildings and Improvements	6.	0	0	0	0	0	0	0	0
673X Furniture and Equipment	7.	1,693,339	516,978	0	0	0	0	0	0
673X Vehicles	8.	555,500	537,670	167,868	167,868	0	0	0	0
673X Technology-Related Hardware and Software	9.	458,536	846,751	0	0	0	0	0	0
6831, 6832 Redemption of Principal	10.	225,000	129,290	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	68,273	5,968	0	0	0	0	0	0
Total (lines 2-11)	12.	3,873,823	3,538,881	6,649,065	5,842,361	0	0	2,086,978	67,959
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	873,175	1,502,224	0	0			67,959	67,959
New Construction	14.	0	0	0	0	0	0	2,019,019	0
Other	15.	3,000,648	2,036,657	6,649,065	5,842,361	0	0	0	0
Total (lines 13-15)	16.	3,873,823	3,538,881	6,649,065	5,842,361	0	0	2,086,978	67,959

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	0
2. Land acquisition costs	\$	5,776,202

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$16,099,260
Buildings and Improvements	\$91,262,960
Furniture, Equipment, Vehicles, and Technology	\$10,023,506
Construction in Progress	\$774,833
Total	\$118,160,559

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (139,873)	1,363,262	(59,695)	1,581,796	1,221,947	(58,253)
140-150 ESEA Title II - Prof. Development and Technology	2. (52,024)	154,460	(5,732)	256,689	102,027	(5,323)
160 ESEA Title IV - 21st Century Schools	3. 0	0	0	0	0	0
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5. (223)	163,599	(8,524)	194,599	163,376	(8,524)
200 ESEA Title VII - Indian Education	6. 0	0	0	0	0	0
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. 2	726,470	(38,298)	1,092,215	726,432	(38,258)
230 Johnson-O'Malley	9. 0	0	0	0	0	0
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. 0	0	0	0	0	0
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 824,869	317,369	0	551,803	208,004	934,234
374 E-Rate	15. 17,963	59,584	0	62,730	17,704	59,843
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. (5,455)	5,456	0	0	929,150	(929,149)
Total Federal Project Funds (lines 1-17)	18. 645,259	2,790,200	(112,249)	3,739,832	3,368,640	(45,430)
Total COVID-19 Federal Relief Funds included in line 17 above	19.	0	0		929,149	(929,149)
STATE PROJECTS						
400 Vocational Education	20. 0	0	0	0	0	0
410 Early Childhood Block Grant	21. 0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	22. 0	0	0	0	0	0
425 Adult Basic Education	23. 0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	24. 0	0	0	0	0	0
435 Academic Contests	25. 0	0	0	0	0	0
450 Gifted Education	26. 0	4,610	0	5,352	4,610	0
456 College Credit Exam Incentives	27. 0	0	0	0	0	0
457 Results-based Funding	28. 0	0	0	0	0	0
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. 169,303	329,764	0	795,708	369,568	129,499
Total State Project Funds (lines 20-30)	31. 169,303	334,374	0	801,060	374,178	129,499
Total Federal and State Projects (lines 18 and 31)	32. 814,562	3,124,574	(112,249)	4,540,892	3,742,818	84,069

(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).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

		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.	232,327	261,005		350,842	196,971	296,361
050 County, City, and Town Grants	2.	5,175	97	0	2,779	0	5,272
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	231,654	15,787	300	130,000	0	247,741
515 Civic Center	6.	266,246	27,477	0	290,261	41,417	252,306
520 Community School	7.	164,753	28,396	0	205,424	0	193,149
525 Auxiliary Operations	8.	157,156	169,669	0	324,356	147,630	179,195
526 Extracurricular Activities Fees Tax Credit	9.	98,313	36,066	0	132,615	31,082	103,297
530 Gifts and Donations	10.	126,742	60,113	0	187,230	49,019	137,836
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0	0	0	0	0
540 Fingerprint	12.	736	389	0	6,000	264	861
545 School Opening	13.	3,109	56	0	0	0	3,165
550 Insurance Proceeds	14.	64,700	1,206	4,755	32,000	0	70,661
555 Textbooks	15.	16,837	1,983	0	20,083	559	18,261
565 Litigation Recovery	16.	59,848	1,115	0	59,000	0	60,963
570 Indirect Costs	17.	1,491,716	21,632	417,234	660,000	527,999	1,402,583
575 Unemployment Insurance	18.	159,133	2,866	0	130,000	26,342	135,657
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	15,819	287	0	15,000	0	16,106
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	938	17	0	0	0	955
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.	836,396	195,004	0	966,701	243,668	787,732
660 Condemnation	26.	0	0	0	0	0	0
665 Energy and Water Savings	27.	199,124	0	199,124	398,249	199,124	199,124
686 Emergency Deficiencies Correction	28.	2,039	39	0	0	0	2,078
691 Building Renewal Grant	29.	(37,881)	287,068	0	251,139	251,127	(1,940)
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.	52,521	24,403		0	22,129	54,795
Other _____	33.	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.	0	0	0	0	0	0
955 Intergovernmental Agreements	2.	166,811	89,537	0	110,769	55,244	201,104
9__ OPEB	3.	0	0	0	0	0	0
956 IGA Fiscal Agent _____	4.	51,186	77,795	0	94,276	75,427	53,554

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	0	0
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	350,842	196,971
Total Expenditures (lines 1-4)	350,842	196,971
Total Expenditures from accounting data		196,971

Check this box if your district did not have expenditures in the Instructional Improvement Fund

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$23,935,000	1.
2. Bonds issued during FY 2020	2,950,000	2.
3. Bonds retired during FY 2020	(1,910,000)	3.
4. Bonds Outstanding, June 30, 2020	\$24,975,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$271,421,355	Tax Rate	2.2376
b. Secondary	\$405,577,138	Tax Rate	3.4212
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 2020)

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)	\$24,465,481
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,933,978
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$5,150,905
4. Support Services—Students (Function 2100)	\$4,658,557
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$13,276,523
6. Total Current Expenditures	\$49,485,444
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$2,604,202
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$46,881,242

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. 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, 2020

1. Sinking funds	\$0
2. Bond funds	\$2,849,366
3. Other funds, except for any employee retirement funds	\$14,447,228

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2020	\$44,858
2. Average salary of all teachers employed in FY 2019	\$42,568
3. Increase in average teacher salary from prior year	\$2,290
4. Percentage increase	5.4%

Comments on Average Salary Calculation (Optional):

Littleton has chosen to use the definition of Teacher as applied with Prop 301 funds. Monies not included in the numbers above include the Prop 301 funds that are paid to Teachers as performance pay. FY2018 provided provided an opportunity for Teachers to earn an additional \$3350 pay for performan measures. FY2019 - FY2021 provided an opportunity for Teachers to earn an additional \$3800 pay for performance measures.

5. Average salary of all teachers employed in FY 2018	\$42,232
6. Total percentage increase in average teacher salary since FY 2018	6.2%

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	11	10	5	10	7	9	1	0	0	0	0	62
2. Verbal Reasoning	1	5	4	6	2	3	4	6	0	0	0	0	0	31
3. Nonverbal Reasoning	0	3	7	6	8	11	18	7	7	0	0	0	0	67
4. Total Duplicated Enrollment (lines 1-3)	5	13	22	22	15	24	29	22	8	0	0	0	0	160

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	7,114,656	6,643,776	1.
2. Gifted Education	371,709	425,859	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	540	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	0	0	8.
9. Total (lines 1-8)	7,486,365	7,070,175	9.
10. IEP required pupil transportation costs coded within Program 400		409,392	10.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	425,859
9-12	\$	0
Total	\$	425,859

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	44,000	41,621
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 2020 \$ 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		0
0	0	0	0
0	0		0
0	0		0
0	0		0
432,418	0		432,418
0	0		0
52,865	0		52,865
485,283	0	0	485,283

(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

	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	18,414,901	5,236,105	1,221,158	1,902,536	686,502	2,874				74,227	0	27,538,303
2000 Support Services												
2100 Students	2,809,555	755,690	1,042,063	50,071	21,116	1,203				0	0	4,679,698
2200 Instructional Staff	2,033,049	550,024	493,640	106,146	43,984	4,820				0	0	3,231,663
2300 General Administration	587,883	183,330	116,484	4,463	8,775	30,144	0			0	0	931,079
2400 School Administration	1,575,083	444,594	2,320	13,168	20,957	4,400				0	0	2,060,522
2500, 2900 Central Services, Other	1,029,903	294,167	630,732	194,634	403,289	21,119		20,045		0	0	2,593,889
2600 Operation and Maintenance of Plant	1,465,472	471,837	999,184	818,079	274,473	5,870				0	0	4,034,915
2700 Student Transportation	1,062,753	336,413	127,674	251,429	879,255	535				0		2,658,059
3000 Operation of Noninstructional Services												
3100 Food Service Operations	283,757	91,879	2,128,860	2,013,787	121,513	6,190				0	0	4,645,986
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											4,808	4,808
3400 Bookstore Operations	0	0	0	0	0	0				0	0	0
Total (lines 1-12)	29,262,356	8,364,039	6,762,115	5,354,313	2,459,864	77,155	0	20,045	74,227	4,808	52,378,922	
From Federal Funds	1,644,478	391,810	879,636	4,557,334	15,564	150	0	0	333	1,415	7,490,720	
From State and Local Sources	27,617,878	7,972,229	5,882,479	796,979	2,444,300	77,005	0	20,045	73,894	3,393	44,888,202	
4000 Facilities Acquisition and Construction	0	0	2,022,758	0	5,674,493	0				0	0	7,697,251
5000 Debt Service							2,048,087	995,446		0	0	3,043,533

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)	14,281,926	145,021	352,463	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	2,157,972	0	316,282	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	0	0	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	356,370	0	0	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	96,750	0	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	744,797
7. Number of FTE-Certified Teachers	347
8. Number of FTE-Contract Teachers	5

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

1. 6410-6411 Utility Services	396,145
2. 6620-6629 Energy	515,867

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	2,661	2,147	4,808
4. Total (lines 1-3)	2,661	2,147	4,808

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

1. 6710 Land and Improvements	5,674,493
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	5,674,493
5. 6450 Construction	1,979,213

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

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

1. 6340 Technical Services	265,262
2. 6432 Technology-Related Repairs and Maintenance	82,244
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	181,322
5. 6650 Supplies--Technology-Related	128,979
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	736,208
7. Subtotal (Lines 1-6)	1,394,015
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	151,872