DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report per A.R.S. §15-904
for the Fiscal Year
2011

SIGNATURE/DATE	SIGNATURE/DATE

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

Superintendent Signature

Business Manager Signature

District Contact Employee

Telephone Number

E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 34)	$	29,199,813
2. Classroom Site Funds (from page 4, line 49 plus page 4, footnote 1)	$	1,494,528
3. Unrestricted Capital Outlay (from page 5, line 10)	$	965,571
4. Soft Capital Allocation (from page 5, line 19)	$	201,739

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

FUNDS AVAILABLE		MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	SOFT CAPITAL ALLOCATION FUND 625	
		ACTUAL	ACTUAL	ACTUAL	
Beginning Fund Balance (1)	1.	4,282,794	2,301,165	898,414	1.
REVENUE					
1000 Local					
1110 Property Taxes	2.	17,970,199	255,265	16,117	2.
1140 Penalties and Interest on Taxes	3.	0			3.
1280 Revenue in Lieu of Taxes	4.	0	0	0	4.
1310 Tuition from Individuals	5.	25,579	0		5.
1320 Tuition from Other Arizona Districts	6.	0	0		6.
1330 Tuition from Out-of-State Districts	7.	251,450	0		7.
1340 Tuition from Other Private Sources (Other than Individuals)	8.	5,936	0		8.
1350 Tuition from Other Government Sources Within Arizona	9.	0	0		9.
1360 Tuition from Other Government Sources Outside Arizona	10.	0	0		10.
1410 Transportation Fees from Individuals	11.	0	0	0	11.
1420 Transportation Fees from Other Arizona Districts	12.	0	0	0	12.
1430 Transportation Fees from Out-of-State Districts	13.	24,525	0	0	13.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	14.	0	0	0	14.
1450 Transportation Fees from Other Government Sources Within Arizona	15.	0	0	0	15.
1460 Transportation Fees from Other Government Sources Outside Arizona	16.	0	0	0	16.
1500 Investment Income	17.	91,780	537	0	17.
Other (Specify) (2)	18.	14,156	0	8,950	18.
Subtotal (lines 2-18)	19.	18,383,625	255,802	25,067	19.
2000 Intermediate					
2110 County School Fund	20.	0	0	0	20.
2120 County Equalization Assistance	21.	1,205,266	18,492	1,176	21.
2210 Special County School Reserve Fund	22.	0	0	0	22.
Other (Specify)	23.	0	0	0	23.
Subtotal (lines 20-23)	24.	1,205,266	18,492	1,176	24.
3000 State					
3110 State Equalization Assistance	25.	5,128,893	49,523	12,065	25.
3120 Additional State Aid	26.	4,522,892	101,450	34,005	26.
Other (Specify)	27.	0	0	0	27.
Subtotal (lines 25-27)	28.	9,651,785	150,973	46,070	28.
4000 Federal					
4100 Unrestricted Revenue Received Directly from the Federal Government	29.	0			29.
4200 Unrestricted Revenue Received from the Federal Government through the State	30.	0			30.
4500 Restricted Revenue Received from the Federal Government through the State	31.	128,385	0	0	31.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	32.	1,315			32.
4800 Revenue in Lieu of Taxes	33.	0			33.
4900 Revenue for/on Behalf of the District	34.	0			34.
Other (Specify)	35.	0			35.
Subtotal (lines 29-35)	36.	129,700	0	0	36.
Total Fund Revenue (lines 19, 24, 28, and 36)	37.	29,370,376	425,267	72,313	37.
5200 Fund Transfers-In	38.	0	0	0	38.
Other (Specify)	39.	0	0	0	39.
TOTAL FUNDS AVAILABLE (lines 1 and 37 through 39)	40.	33,653,170	2,726,432	970,727	40.
Total Maintenance and Operation Expenditures (p. 2, line 34)	41.	29,199,811			41.
Total Capital Expenditures (p. 5, lines 10 and 19)	42.		965,571	201,739	42.
6900 Other Financing Uses and Other Items	43.	6,457	0	0	43.
TOTAL EXPENDITURES AND OTHER USES (lines 41 or 42 plus 43)	44.	29,206,268	965,571	201,739	44.
ENDING FUND BALANCE (line 40 minus line 44) (1)	45.	4,446,902	1,760,861	768,988	45.

(1) Includes the Maintenance and Operation Fund revolving account cash balance on hand of $ _____ at 7/1/10 or $10,000 at 6/30/11, as applicable.

(2) The amount of Government Property Lease Excise Tax revenue included on line 18 is $0 .

1. Adj in supplies $4468.00
2. W/o old warrants 1989.00

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in Actual	
100 Regular Education											
1000 Classroom Instruction	1.	9,046,755	3,986,576	144,602	116,876	1,313	14,032,331	13,296,122	14,964,688	-11.2%	1.
2000 Support Services											
2100 Students	2.	429,663	131,310	1,210	69,980	166	765,493	632,329	873,439	-27.6%	2.
2200 Instructional Staff	3.	630,819	198,978	41,146	37,534	0	773,949	908,477	915,978	-0.8%	3.
2300 General Administration	4.	153,578	247,873	64,249	533	931	307,279	467,164	282,890	65.1%	4.
2400 School Administration	5.	1,352,714	302,473	11,952	4,561	625	1,649,390	1,672,325	1,831,588	-8.7%	5.
2500 Central Services	6.	648,857	175,588	508,125	30,671	20,848	1,460,896	1,384,089	1,359,499	1.8%	6.
2600 Operation & Maintenance of Plant	7.	1,408,779	516,654	1,224,111	1,706,254	30,761	4,920,169	4,886,559	4,869,661	0.3%	7.
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.	30,861	10,142	753	65,000	0	106,915	106,756	106,400	0.3%	9.
5000 Debt Service (1)	10.					1,109	0	1,109	20,000	-94.5%	10.
610 School-Sponsored Cocurricular Activities	11.	59,127	10,622	0	0	0	167,564	69,749	83,338	-16.3%	11.
620 School-Sponsored Athletics	12.	46,615	7,994	0	0	0	228,783	54,609	202,599	-73.0%	12.
630 Other Instructional Programs	13.	0	0	0	0	0	0	0	0	0.0%	13.
700, 800, 900 Other Programs	14.	0	0	0	0	0		0	0	0.0%	14.
Regular Education Subsection Subtotal (lines 1-14)	15.	13,807,768	5,588,210	1,996,148	2,031,409	55,753	24,412,769	23,479,288	25,510,080	-8.0%	15.
200 Special Education											
1000 Classroom Instruction	16.	2,286,514	706,794	6,929	3,324	0	3,094,242	3,003,561	3,105,247	-3.3%	16.
2000 Support Services											
2100 Students	17.	463,132	127,759	337,352	713	1,008	899,718	929,964	933,578	-0.4%	17.
2200 Instructional Staff	18.	112,446	29,265	25,685	863	1,360	153,636	169,619	172,234	-1.5%	18.
2300 General Administration	19.	0	0	0	0	0	0	0	0	0.0%	19.
2400 School Administration	20.	0	0	0	0	0	0	0	0	0.0%	20.
2500 Central Services	21.	0	0	209	0	0	0	209	0	--	21.
2600 Operation & Maintenance of Plant	22.	0	0	0	0	0	0	0	0	0.0%	22.
2900 Other	23.	0	0	0	0	0	0	0	0	0.0%	23.
3000 Operation of Noninstructional Services	24.	0	0	0	0	0	0	0	0	0.0%	24.
Subtotal (lines 16-24)	25.	2,862,092	863,818	370,175	4,900	2,368	4,147,596	4,103,353	4,211,059	-2.6%	25.
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)	26.	0	0	0	0	0	0	0	0	0.0%	26.
400 Pupil Transportation	27.	573,304	227,116	28,951	173,742	2,810	1,180,591	1,005,472	825,856	21.7%	27.
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	28.	0	0	0	0	0	0	0	0	0.0%	28.
520 Special K-3 Program Override (from Supplement, page 1, line 20)	29.	460,029	151,671	0	0	0	930,819	611,700	1,050,408	-41.8%	29.
530 Dropout Prevention Programs											
1000 Classroom Instruction	30.	0	0	0	0	0		0	0	0.0%	30.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	31.	0	0	0	0	0		0	0	0.0%	31.
Subtotal (lines 30 and 31)	32.	0	0	0	0	0	0	0	0	0.0%	32.
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)	33.	0	0	0	0	0	0	0	0	0.0%	33.
Total Expenditures (lines 15, 25-29, 32, and 33)	34.	17,703,193	6,830,815	2,395,274	2,210,051	60,931	30,671,775	29,199,813	31,597,403	-7.6%	34.

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

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

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			1	8	11	7	4	1	8	20	0	13	19	92	1.
2. Verbal Reasoning			4	12	19	11	4	0	12	13	0	9	10	94	2.
3. Nonverbal Reasoning			7	6	10	4	3	3	10	7	1	12	5	68	3.
4. Total Duplicated Enrollment (lines 1-3)	0	0	12	26	40	22	11	4	30	40	1	34	34	254	4.

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	184
2. Black, not Hispanic	0
3. Hispanic	15
4. American Indian/Alaskan Native	1
5. Asian or Pacific Islander	2
6. Total Unduplicated Enrollment (lines 1-5)	202

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

	PROGRAM 200 BUDGET	TOTAL BUDGET	PROGRAM 200 ACTUAL	TOTAL ACTUAL	
1. Autism	141,364	141,364	136,867	136,867	1.
2. Emotional Disability	141,364	141,364	136,867	136,867	2.
3. Hearing Impairment	0	0	0	0	3.
4. Other Health Impairments	267,021	267,021	268,258	268,258	4.
5. Specific Learning Disability	1,700,376	1,700,376	1,724,521	1,724,521	5.
6. Mild, Moderate or Severe Mental Retardation	172,779	172,779	172,452	172,452	6.
7. Multiple Disabilities	47,121	47,121	46,535	46,535	7.
8. Multiple Disabilities with Severe Sensory Impair.	47,122	47,122	46,535	46,535	8.
9. Orthopedic Impairment	31,414	31,414	32,849	32,849	9.
10. Developmental Delay	62,829	62,829	62,958	62,958	10.
11. Preschool Severe Delay	109,950	109,950	109,493	109,493	11.
12. Speech/Language Impairment	408,386	408,386	373,932	373,932	12.
13. Traumatic Brain Injury	0	0	0	0	13.
14. Visual Impairment	0	0	0	0	14.
15. Subtotal (lines 1-14)	3,129,726	3,129,726	3,111,267	3,111,267	15.
16. Gifted Education	107,398	107,398	110,632	110,632	16.
17. Remedial Education	0	0	0	0	17.
18. ELL Incremental Costs	45,320	45,320	44,478	44,478	18.
19. ELL Compensatory Instruction	0	0	0	0	19.
20. Vocational and Technological Education	765,474	765,474	836,977	836,977	20.
21. Career Education	0	0	0	0	21.
22. Total (lines 15-21)	4,047,918	4,047,918	4,103,354	4,103,354	22.

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

Actual Expenditures for all Gifted Programs:

K-8	$	110,632
9-12	$	0
Total	$	110,632

E. MAINTENANCE AND OPERATION DETAIL BY OBJECT CODE

		BUDGET	ACTUAL	
1. Utilities		1,527,575	1,454,527	1.
2. Tuition Out Debt Service	6565	0	0	2.
3. Audit Services - Nonfederal (1)	6350	42,650	31,509	3.

F. MAINTENANCE AND OPERATION EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2011 $ 0

G. MAINTENANCE AND OPERATION EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2011 $ 0

H. MAINTENANCE AND OPERATION EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2011 $ 0

I. TUITION

	Tuition Expenditures				
	Operations	Capital	Debt	Total	
1. **Type 03 districts**-Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	0	0	0	0	1.
2. Tuition to Other Arizona Districts not included on line 1 (object 6561)	0	0		0	2.
3. Tuition to Out-of-State Districts (object 6562)	0	0		0	3.
4. Tuition to Private Schools (object 6563)	0	0		0	4.
5. Tuition to Ed Services\Coops\IGAs (object 6564)		0		0	5.
6. Tuition Other (object 6569)	25,200			25,200	6.
7. Total (lines 1-6)	25,200	0	0	25,200	7.

(1) Enter the FY 2011 M&O expenditures related to audits of nonfederal funds on line E.3. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received on line E.3.
The total federal audit service expenditures made in FY 2011 from all funds were $ 3,501

(0E+00)

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

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

Revenues and Expenditure Function Codes		Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Other Interest 6850 (2)	Total Expenditures Budget	Total Expenditures Actual	Total Expenditures Prior Year Actual	% Increase/ Decrease in Actual	Ending Fund Balance	
Classroom Site Fund 011 - Base Salary														
Revenues											0			
CSF Allocation (20%)	1.		368,967											1.
Interest Income	2.		1,933											2.
Total Revenues (lines 1 and 2)	3.		370,900											3.
Expenditures														
100 Regular Education														
1000 Classroom Instruction	4.			183,625	32,929				462,644	216,554	248,240	-12.8%		4.
2100 Support Services - Students	5.			4,989	897				11,271	5,886	7,058	-16.6%		5.
2200 Support Services - Instructional Staff	6.			9,053	1,628				16,920	10,681	8,620	23.9%		6.
Program 100 Subtotal (lines 4-6)	7.			197,667	35,454				490,835	233,121	263,918	-11.7%		7.
200 Special Education														
1000 Classroom Instruction	8.			38,418	6,910				88,297	45,328	52,747	-14.1%		8.
2100 Support Services - Students	9.			760	137				3,760	897	1,680	-46.6%		9.
2200 Support Services - Instructional Staff	10.			1,586	285				3,758	1,871	2,070	-9.6%		10.
Program 200 Subtotal (lines 8-10)	11.			40,764	7,332				95,815	48,096	57,497	-16.4%		11.
Other Programs (Specify) _____														
1000 Classroom Instruction	12.			12,457	2,241				28,175	14,698	16,494	-10.9%		12.
2100 Support Services - Students	13.			0	0				0	0	0	0.0%		13.
2200 Support Services - Instructional Staff	14.			0	0				0	0	0	0.0%		14.
Other Programs Subtotal (lines 12-14)	15.			12,457	2,241				28,175	14,698	16,494	-10.9%		15.
Total Classroom Site Fund 011 - Base Salary	16.	92,472	370,900	250,888	45,027			0	614,825	295,915	337,909	-12.4%	167,457	16.
Classroom Site Fund 012 - Performance Pay														
Revenues														
CSF Allocation (40%)	17.		737,934											17.
Interest Income	18.		7,579											18.
Total Revenues (lines 17 and 18)	19.		745,513											19.
Expenditures														
100 Regular Education														
1000 Classroom Instruction	20.			369,843	66,233				1,251,936	436,076	631,123	-30.9%		20.
2100 Support Services - Students	21.			10,832	1,949				30,577	12,781	16,922	-24.5%		21.
2200 Support Services - Instructional Staff	22.			15,475	2,784				45,882	18,259	12,091	51.0%		22.
Program 100 Subtotal (lines 20-22)	23.			396,150	70,966				1,328,395	467,116	660,136	-29.2%		23.
200 Special Education														
1000 Classroom Instruction	24.			78,920	14,122				239,536	93,042	137,720	-32.4%		24.
2100 Support Services - Students	25.			2,579	464				10,196	3,043	4,025	-24.4%		25.
2200 Support Services - Instructional Staff	26.			3,095	557				10,194	3,652	2,420	50.9%		26.
Program 200 Subtotal (lines 24-26)	27.			84,594	15,143				259,926	99,737	144,165	-30.8%		27.
Other Programs (Specify) _____														
1000 Classroom Instruction	28.			26,307	4,905				76,442	31,212	38,718	-19.4%		28.
2100 Support Services - Students	29.			0	0				0	0	0	0.0%		29.
2200 Support Services - Instructional Staff	30.			0	0				0	0	0	0.0%		30.
Other Programs Subtotal (lines 28-30)	31.			26,307	4,905				76,442	31,212	38,718	-19.4%		31.
Total Classroom Site Fund 012 - Performance Pay	32.	616,796	745,513	507,051	91,014			0	1,664,763	598,065	843,019	-29.1%	764,244	32.
Classroom Site Fund 013 - Other														
Revenues														
CSF Allocation (40%)	33.		737,934											33.
Interest Income	34.		4,471											34.
Total Revenues (lines 33 and 34)	35.		742,405											35.
Expenditures														
100 Regular Education														
1000 Classroom Instruction	36.			215,199	229,675	450	0			445,324	447,818	-0.6%		36.
2100 Support Services - Students	37.			5,833	5,649	0	0			11,482	12,685	-9.5%		37.
2200 Support Services - Instructional Staff	38.			10,649	10,316	0	0			20,965	15,158	38.3%		38.
Program 100 Subtotal (lines 36-38)	39.			231,681	245,640	450	0			477,771	475,661	0.4%		39.
200 Special Education														
1000 Classroom Instruction	40.			45,076	43,908	0	0			88,984	96,938	-8.2%		40.
2100 Support Services - Students	41.			874	1,091	0	0			1,965	3,003	-34.6%		41.
2200 Support Services - Instructional Staff	42.			1,860	1,801	0	0			3,661	3,638	0.6%		42.
Program 200 Subtotal (lines 40-42)	43.			47,810	46,800	0	0			94,610	103,579	-8.7%		43.
530 Dropout Prevention Programs														
1000 Classroom Instruction	44.			0	0	0	0			0	0	0.0%		44.
Other Programs (Specify) _____														
1000 Classroom Instruction	45.			14,356	13,811	0	0			28,167	29,543	-4.7%		45.
2100, 2200 Support Serv. Students & Instructional Staff	46.			0	0	0	0			0	0	0.0%		46.
Other Programs Subtotal (lines 45 and 46)	47.			14,356	13,811	0	0			28,167	29,543	-4.7%		47.
Total Classroom Site Fund 013 - Other	48.	208,142	742,405	293,847	306,251	450	0	0		600,548	608,783	-1.4%	349,999	48.
Total Classroom Site Funds (lines 16, 32, and 48)	49.	917,410	1,858,818	1,051,786	442,292	450	0	0	2,279,588	1,494,528	1,789,711	-16.5%	1,281,700	49.

(1) For FY 2011, the district received Classroom Site Fund revenue of 0 and expended 0 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.

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

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

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (UCO & SCA-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900) (2)	Totals Budget	Totals Actual	Totals Prior Year Actual	% Increase/ Decrease in Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0		0	0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610													
1000 Instruction	2.	0	0	4,436			0		104,000	4,436	0	--	2.
2000 Support Services													
2100, 2200 Students and Instructional Staff	3.	0	0	1,253			0		1,300	1,253	0	--	3.
2300, 2400, 2500, 2900 Administration	4.	341,108		22,357		0	23,243		1,184,743	386,708	329,606	17.3%	4.
2600 Operation & Maintenance of Plant	5.	0		35,488			443		98,100	35,931	55,465	-35.2%	5.
2700 Student Transportation	6.	0		1,024			0		7,224	1,024	4,777	-78.6%	6.
3000 Operation of Noninstructional Services	7.	0		0			0		0	0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		3,565			150,765		796,523	154,330	289,830	-46.8%	8.
5000 Debt Service	9.				315,550	66,339			707,174	381,889	790,441	-51.7%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	341,108	0	68,123	315,550	66,339	174,451		2,899,064	965,571	1,470,119	-34.3%	10.
Soft Capital Allocation Fund 625													
1000 Instruction	11.	0	83,516	14,246			480		482,855	98,242	202,963	-51.6%	11.
2000 Support Services													
2100, 2200 Students and Instructional Staff	12.	0	9,780	20,105			0		137,510	29,885	29,914	-0.1%	12.
2300, 2400, 2500, 2900 Administration	13.	0		73,612		0	0		358,122	73,612	132,602	-44.5%	13.
2600 Operation & Maintenance of Plant	14.	0		0			0		0	0	0	0.0%	14.
2700 Student Transportation	15.	0		0			0		0	0	0	0.0%	15.
3000 Operation of Noninstructional Services	16.	0		0			0		0	0	0	0.0%	16.
4000 Facilities Acquisition and Construction	17.	0		0			0		0	0	0	0.0%	17.
5000 Debt Service	18.				0	0			0	0	0	0.0%	18.
Total Soft Capital Allocation Fund (lines 11-18)	19.	0	93,296	107,963	0	0	480	0	978,487	201,739	365,479	-44.8%	19.

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

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

CAPITAL ASSETS AS OF JUNE 30, 2011

Land and Improvements	$5,312,746	1.
Buildings and Improvements	$79,300,030	2.
Furniture, Equipment, Vehicles, and Technology	$5,459,460	3.
Construction in Progress	$	4.
Total	$90,072,236	5.

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

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

Expenditures		Salaries 6100	Employee Benefits 6200	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals Budget	Totals Actual	
Bond Building Fund 630											
1000 Instruction	1.				0			0	0	0	1.
2000 Support Services											
2100, 2200 Students and Instructional Staff	2.				0			0	0	0	2.
2300, 2400, 2500, 2900 Administration	3.				0			0	0	0	3.
2600 Operation & Maintenance of Plant	4.				0			0	0	0	4.
2700 Student Transportation	5.				0			0	0	0	5.
3000 Operation of Noninstructional Services	6.				0			0	0	0	6.
4000 Facilities Acquisition and Construction	7.	0	0		0			0	0	0	7.
5000 Debt Service	8.					0	0		0	0	8.
Total Bond Building Fund (lines 1-8)	9.	0	0		0	0	0	0	0	0	9.
Building Renewal Fund 690											
1000 Instruction	10.				0			0	0	0	10.
2000 Support Services											
2100, 2200 Students and Instructional Staff	11.				0			0	0	0	11.
2300, 2400, 2500, 2900 Administration	12.				0			0	0	0	12.
2600 Operation & Maintenance of Plant	13.	0	0		0			0	0	0	13.
2700 Student Transportation	14.				0			0	0	0	14.
3000 Operation of Noninstructional Services	15.				0				0	0	15.
4000 Facilities Acquisition and Construction	16.	0	0		0			49,850	48,673	49,850	16.
5000 Debt Service	17.					0	0		0	0	17.
Total Building Renewal Fund (lines 10-17)	18.	0	0		0	0	0	49,850	48,673	49,850	18.
New School Facilities Fund 695											
1000 Instruction	19.			0	0			0	0	0	19.
2000 Support Services											
2100, 2200 Students and Instructional Staff	20.			0	0			0	0	0	20.
2300, 2400, 2500, 2900 Administration	21.				0			0	0	0	21.
2600 Operation & Maintenance of Plant	22.				0			0	0	0	22.
2700 Student Transportation	23.				0			0	0	0	23.
3000 Operation of Noninstructional Services	24.				0			0	0	0	24.
4000 Facilities Acquisition and Construction	25.	0	0		0			0	0	0	25.
5000 Debt Service	26.					0	0		0	0	26.
Total New School Facilities Fund (lines 19-26)	27.	0	0	0	0	0	0	0	0	0	27.

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

Capital Funds (630, 690, and 695)		BUDGET	ACTUAL	
Bond Building Fund 630				
Beginning Fund Balance	1.		0	1.
Revenues	2.		0	2.
Other Financing Sources	3.		0	3.
Total Available (lines 1-3)	4.		0	4.
Expenditures				
Renovation	5.	0	0	5.
New Construction	6.	0	0	6.
Other	7.	0	0	7.
Total Expenditures (lines 5-7)	8.	0	0	8.
Other Financing Uses	9.		0	9.
Ending Fund Balance (line 4 minus lines 8 and 9)	10.		0	10.
Building Renewal Fund 690				
Beginning Fund Balance	11.		48,693	11.
Revenues	12.		1,157	12.
Total Available (lines 11 and 12)	13.		49,850	13.
Expenditures				
Renovation	14.	0	49,850	14.
Other	15.	0	0	15.
Total Expenditures (lines 14 and 15)	16.	0	49,850	16.
Ending Fund Balance (line 13 minus line 16)	17.		0	17.
New School Facilities Fund 695				
Beginning Fund Balance	18.		0	18.
Revenues	19.		0	19.
Total Available (lines 18 and 19)	20.		0	20.
Expenditures				
New Construction	21.	0	0	21.
Other	22.	0	0	22.
Total Expenditures (lines 21 and 22)	23.	0	0	23.
Ending Fund Balance (line 20 minus line 23)	24.		0	24.

Funds 630 and 695

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

		DEBT SERVICE FUND 700		ADJACENT WAYS FUND 620		
		BUDGET	ACTUAL	BUDGET	ACTUAL	
Beginning Fund Balances	1.		641,012		0	1.
Revenues & Other Sources						
1110 Property Taxes	2.		4,779,179		0	2.
1280 Revenue in Lieu of Taxes	3.		0		0	3.
1300 Tuition	4.		0			4.
1400 Transportation Fees	5.		0			5.
1500 Investment Income	6.		30,819		0	6.
Other Local _____	7.		3,115		0	7.
State _____	8.		0			8.
5100 Issuance of Bonds	9.		0			9.
5200 Fund Transfers-In	10.		0		0	10.
Total Revenues & Other Sources ***(lines 2-10)***	11.		4,813,113		0	11.
Total Available ***(lines 1 and 11)***	12.		5,454,125		0	12.
Expenditures & Other Uses						
6830 Redemption of Principal	13.		3,865,000		0	13.
6840-6850 Interest	14.		900,059		0	14.
6100-6800 Other Expenditures	15.		960		0	15.
Total Expenditures (lines 13-15)	16.	4,315,449	4,766,019	0	0	16.
6930 Fund Transfers-Out	17.		0		0	17.
6940 Pymt. to Escrow Agent for Def. of Debt	18.		0			18.
Total Expenditures & Other Uses ***(lines 16-18)***	19.		4,766,019		0	19.
Ending Fund Balances ***(line 12 minus line 19)***	20.		688,106		0	20.

		BUDGET	ACTUAL	
Instructional Improvement Fund 020				
Beginning Fund Balance	1.		535,063	1.
Revenues	2.		305,527	2.
Total Available (lines 1 and 2)	3.		840,590	3.
Expenditures				
Teacher Compensation Increases	4.	0		4.
Class Size Reduction	5.	0		5.
Dropout Prevention Programs	6.	200,000	0	6.
Instructional Improvement Programs	7.	750,000	370,150	7.
Total Expenditures (lines 4-7)	8.	950,000	370,150	8.
Ending Fund Balance (line 3 minus line 8)	9.		470,440	9.

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

FEDERAL AND STATE PROJECTS

		BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) TO INDIRECT COSTS	EXPENDITURES		ENDING FUND BALANCE	
FEDERAL PROJECTS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
100-130 ESEA Title I - Helping Disadvantaged Children	1.	(135,384)	1,403,044	(19,934)	1,660,315	1,415,949	(168,223)	1.
140-150 ESEA Title II - Prof. Development and Technology	2.	13,014	387,554	(4,758)	422,368	359,942	35,868	2.
160 ESEA Title IV - 21st Century Schools	3.	940	(169)	0	25,072	748	23	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0	4.
190 ESEA Title III - Limited English & Immigrant Students	5.	801	35,085	(511)	47,494	31,307	4,068	5.
200 ESEA Title VII - Indian Education	6.	0	0	0	0	0	0	6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0	7.
220 IDEA Part B	8.	(23,044)	1,675,343	(23,326)	2,100,000	1,634,139	(5,166)	8.
230 Johnson-O'Malley	9.	0	0	0	0	0	0	9.
240 Workforce Investment Act	10.	0	0	0	0	0	0	10.
250 AEA-Adult Education	11.	0	0	0	0	0	0	11.
260-270 Vocational Education - Basic Grants	12.	18,383	88,400	0	147,575	106,483	300	12.
280 ESEA Title X - Homeless Education	13.	3,605	30,199	(273)	62,526	18,229	15,302	13.
290 Medicaid Reimbursement	14.	407,531	184,427	0	256,867	88,108	503,850	14.
3___ E-Rate	15.	291,416	47,762	0	390,050	49,615	289,563	15.
3___ Impact Aid	16.		0	0	0	0	0	16.
300-399 Other Federal Projects (exclude E-Rate & Impact Aid)	17.	0	543,386	0	1,078,203	505,186	38,200	17.
Total Federal Project Funds (lines 1-17)	18.	577,262	4,395,031	(48,802)	6,190,470	4,209,706	713,785	18.
STATE PROJECTS								
400 Vocational Education	19.	8,402	60,447		68,693	59,416	9,433	19.
410 Early Childhood Block Grant	20.	6	(6)		0	0	0	20.
420 Ext. School Yr. - Pupils with Disabilities	21.	0	0		0	0	0	21.
425 Adult Basic Education	22.	0	0		0	0	0	22.
430 Chemical Abuse Prevention Programs	23.	13	(13)		0	0	0	23.
435 Academic Contests	24.	0	0		0	0	0	24.
445 Dropout Prevention Program (grades 4-12)	25.	0	0		0	0	0	25.
450 Gifted Education	26.	99	0		0	99	0	26.
455 Family Literacy Pilot Program	27.	0	0		0	0	0	27.
460 Environmental Special Plate	28.	0	0		0	0	0	28.
465-499 Other State Projects	29.	49,708	105,468		161,488	131,860	23,316	29.
Total State Project Funds (lines 19-29)	30.	58,228	165,896		230,181	191,375	32,749	30.
Total Federal and State Projects (lines 18 and 30)	31.	635,490	4,560,927	(48,802)	6,420,651	4,401,081	746,534	31.

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

OTHER FUNDS		BEGINNING FUND BALANCE ACTUAL	REVENUE ACTUAL	FUND TRANSFERS IN (OUT) ACTUAL	EXPENDITURES BUDGET	EXPENDITURES ACTUAL	ENDING FUND BALANCE ACTUAL	
050 County, City, and Town Grants	1.	0	0	0	0	0	0	1.
060 Full-Day Kindergarten	2.	0	0		0	0	0	2.
065 Full-Day Kindergarten Capital	3.	0	0		0	0	0	3.
071 Structured English Immersion (1)	4.	230,712	(227,146)		0	3,261	305	4.
072 Compensatory Instruction (1)	5.	0	0		0	0	0	5.
500 School Plant (Lease over 1 year)	6.	47,668	17,363	0	40,000	34,609	30,422	6.
505 School Plant (Lease 1 year or less)	7.	7,500	60,019	0	35,000	0	67,519	7.
506 School Plant (Sale)	8.	0	0	0	0	0	0	8.
515 Civic Center	9.	90,680	23,349	0	30,000	35,389	78,640	9.
520 Community School	10.	307,647	514,244	0	200,000	408,036	413,855	10.
525 Auxiliary Operations	11.	490,286	340,498	0	350,000	257,678	573,106	11.
526 Extracurricular Activities Fees Tax Credit	12.	805,205	629,601	0	600,000	569,481	865,325	12.
530 Gifts and Donations	13.	177,985	136,594	0	200,000	149,607	164,972	13.
535 Career & Tech. Ed. & Voc. Ed. Projects	14.	0	0	0	0	0	0	14.
540 Fingerprint	15.	16,045	1,992	0	3,000	2,751	15,286	15.
545 School Opening	16.	0	0	0	0	0	0	16.
550 Insurance Proceeds	17.	70,658	19,390	0	30,000	17,968	72,080	17.
555 Textbooks	18.	32,380	9,392	0	40,000	18,758	23,014	18.
565 Litigation Recovery	19.	101,587	2,494	0	2,000	0	104,081	19.
570 Indirect Costs	20.	0	0	48,802	52,000	48,802	0	20.
575 Unemployment Insurance	21.	2,931	72	0	100	0	3,003	21.
580 Teacherage	22.	0	0	0	0	0	0	22.
585 Insurance Refund	23.	17,711	428	0	5,000	0	18,139	23.
590 Grants and Gifts to Teachers	24.	0	0	0	0	0	0	24.
595 Advertisement	25.	8,907	219	0	35,000	0	9,126	25.
596 Joint Technical Education	26.	240,050	1,118,104	0	350,000	573,807	784,347	26.
639 Impact Aid Revenue Bond Building	27.	0	0	0	0	0	0	27.
640 School Plant-Special Construction	28.	0	0	0	0	0	0	28.
650 Gifts and Donations (Capital)	29.	0	0	0	0	0	0	29.
660 Condemnation	30.	0	0	0	0	0	0	30.
665 Energy and Water Savings	31.	0	0	0	0	0	0	31.
686 Emergency Deficiencies Correction	32.		0	0	0	0	0	32.
691 Building Renewal Grant	33.	0	0	0	0	0	0	33.
720 Impact Aid Revenue Bond Debt Service	34.	0	0	0	0	0	0	34.
750 Permanent	35.	0	0	0	0	0	0	35.
850 Student Activities	36.	174,007	432,692			398,695	208,004	36.
9__ Self-Insurance	37.	0	0	0	0	0	0	37.
955 Intergovernmental Agreements	38.	0	0	0	0	0	0	38.
9__ OPEB	39.	0	0	0	0	0	0	39.
Other _____	40.	0	0	0	0	0	0	40.

A. 1. Bonds Outstanding, June 30, 2011 $17,035,000

2. FY 2011 Assessed Valuations and Tax Rates

a. Primary $ 850,854,546 Tax Rate 2.5285

b. Secondary $ 864,933,566 Tax Rate 0.7983

3. Number of Schools 8

4. Actual Days in Session 180

5. Area of School District (Square Miles) 190

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

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

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

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies *(Function 1000, except line 2 amount)*	$21,660,380
2. Classroom Supplies *(Function 1000, Object Code 6600)*	$776,335
3. Administration *(Functions 2300, 2400, 2500, & 2900)*	$4,569,417
4. Support Services—Students *(Function 2100)*	$2,218,186
5. All Other Support Services & Operations *(Functions 2200, 2600, 2700, 3100, & 3400)*	$10,392,717
6. Total Current Expenditures	$39,617,035

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

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

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

a. Total Central Services Expenditures (Function 2500)	$1,426,319
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	$4,886,558
c. Total Communications Expenditures (Object Code 6530)	$153,704
d. Total Tuition Expenditures (Object Code 6560)	$25,200

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	$512,616
b. Food Service (Fund 510)	$64,216

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	$234,722

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

F.

Teacher Salaries (All Funds, Function 1000)	Certified Teachers (Included in Object 6100)	Certified Substitutes (Included in Object 6100)	Contract Teachers (Included in Object 6300)	
1. Regular Education (Programs 100, 280, and 520)	$10,056,548	$347,439	$0	1.
2. Special Education (Programs 200-250 and 300)	$91,540	$0	$0	2.
3. Vocational Education (Programs 270 and 540)	$640,688	$0	$0	3.
4. Other Programs (Programs 260, 265, 510, and 530)	$39,554	$0	$0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600)	$0	$0	$0	5.

Other Items

6. Textbooks (Function 1000, Object 6640)	$ 18,719	6.
7. Number of FTE-Certified Teachers	332	7.
8. Number of FTE-Contract Teachers	0	8.

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

	ARRA-SFSF	ARRA Education Jobs	Other ARRA Grants	
1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)	$128,385	$370,054	$319,155	1.
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)	$128,385	$505,186	$672,344	2.
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)	$0	$0	$0 $0	3.
4. Property expenditures (Functions 1000-3200, Object 6700)	$0	$0	$224,394	4.
5. School construction expenditures (Function 4000, Objects 6100-6900)	$0	$0	$0	5.

H. Funds 525 and 526 Expenditure Detail

		Programs 100-600 Object 6731-37	Programs 100-600 All Other Object Codes (excluding 6900)	Programs 700-900 All Object Codes (excluding 6900)	Total	
Fund 525 Auxiliary Operations						
1000 Instruction	1.	13,338	130,022	0	143,360	1.
2000 Support Services						
2100 Students	2.	0	0	0	0	2.
2200 Instructional Staff	3.	0	0	0	0	3.
2300-2500, 2900 Administration	4.	0	0	0	0	4.
2600 Operation and Maintenance of Plant	5.	0	0	0	0	5.
2700 Student Transportation	6.	0	0	0	0	6.
3000 Operation of Noninstructional Services						
3100 Food Service Operations	7.	0	0	0	0	7.
3200-3300 Enterprise/Comm. Services	8.	562	2,292	0	2,854	8.
3400 Bookstore Operations	9.	1,093	110,371	0	111,464	9.
4000 Facilities Acquisition & Construction	10.	0	0	0	0	10.
5000 Debt Service	11.	0	0	0	0	11.
Total (lines 1-11)	12.	14,993	242,685	0	257,678	12.
Fund 526 Extracurricular Activities Fees						
1000 Instruction	13.	31,755	537,725	0	569,480	13.
2000 Support Services						
2100 Students	14.	0	0	0	0	14.
2200 Instructional Staff	15.	0	0	0	0	15.
2300-2500, 2900 Administration	16.	0	0	0	0	16.
2600 Operation and Maintenance of Plant	17.	0	0	0	0	17.
2700 Student Transportation	18.	0	0	0	0	18.
3000 Operation of Noninstructional Services						
3100 Food Service Operations	19.	0	0	0	0	19.
3200-3300 Enterprise/Comm. Services	20.	0	0	0	0	20.
3400 Bookstore Operations	21.	0	0	0	0	21.
Total (lines 13-21)	22.	31,755	537,725	0	569,481	22.

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of _Lake Havasu Unified School District, __#1_____ County, for fiscal year 2011 was approved by the Governing Board on ___October 4th_____, 2011, and that the complete Annual Financial Report may be reviewed by contacting __Elaine Wood_____ at the District Office, telephone 928 505 6937_____, during normal business hours.

_____
President of the Governing Board

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

		CTDS NUMBER	080201000
1. Average Daily Membership		2010	2011
(ADM):	Attending	6,428.000	6,090.341
	Resident	6,397.000	6,129.674
		Primary	Secondary
2. 2011 Tax Rates:		2.5285	0.7983

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures Budget	Expenditures Actual	Ending Fund Balance
Regular Education				24,412,769	23,479,288	
Special Education				4,147,596	4,103,353	
Spec. Ed., ESEA, Title VIII				0	0	
Pupil Transportation				1,180,591	1,005,472	
Desegregation				0	0	
Special K-3 Program Override				930,819	611,700	
Dropout Prevention Programs				0	0	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
Maintenance and Operation Total	4,282,794	29,370,376	(6,457)	30,671,775	29,199,813	4,446,900
Classroom Site Funds	917,410	1,858,818		2,279,588	1,494,528	1,281,700
Instructional Improvement	535,063	305,527		950,000	370,150	470,440
Unrestricted Capital Outlay	2,301,165	425,267	0	2,899,064	965,571	1,760,861
Soft Capital Allocation	898,414	72,313	0	978,487	201,739	768,988
Adjacent Ways	0	0	0	0	0	0
Bond Building	0	0	0	0	0	0
Other Capital Funds	0	0	0	0	0	0
Building Renewal	48,693	1,157		0	49,850	0
New School Facilities	0	0		0	0	0
Federal Projects	577,262	4,395,031	(48,802)	6,190,470	4,209,706	713,785
State Projects	58,228	165,896		230,181	191,375	32,749
County, City, and Town Grants	0	0	0	0	0	0
Full-Day Kindergarten	0	0		0	0	0
Full-Day Kindergarten Capital	0	0		0	0	0
Structured English Immersion	230,712	(227,146)		0	3,261	305
Compensatory Instruction	0	0		0	0	0
School Plant Funds	55,168	77,382	0	75,000	34,609	97,941
Food Service	607,495	1,992,529	0	3,100,000	1,807,306	792,718
Civic Center	90,680	23,349	0	30,000	35,389	78,640
Community School	307,647	514,244	0	200,000	408,036	413,855
Auxiliary Operations	490,286	340,498	0	350,000	257,678	573,106
Extracurricular Activities Fees	805,205	629,601	0	600,000	569,481	865,325
Gifts and Donations	177,985	136,594	0	200,000	149,607	164,972
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	16,045	1,992	0	3,000	2,751	15,286
School Opening	0	0	0	0	0	0
Insurance Proceeds	70,658	19,390	0	30,000	17,968	72,080
Textbooks	32,380	9,392	0	40,000	18,758	23,014
Litigation Recovery	101,587	2,494	0	2,000	0	104,081
Indirect Costs	0	0	48,802	52,000	48,802	0
Unemployment Insurance	2,931	72	0	100	0	3,003
Teacherage	0	0	0	0	0	0
Insurance Refund	17,711	428	0	5,000	0	18,139
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	8,907	219	0	35,000	0	9,126
Joint Technical Education	240,050	1,118,104	0	350,000	573,807	784,347
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	641,012	4,813,113	0	4,315,449	4,766,019	688,106
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	174,007	432,692			398,695	208,004
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	0	0	0	0	0
OPEB	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

FY 2011
STATE OF ARIZONA

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR

SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII

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

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

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

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

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

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

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals Budget	Totals Actual	
300 Special Education Disability ESEA, Title VIII									
1000 Classroom Instruction	1.	0	0	0	0	0	0	0	1.
2000 Support Services									
2100 Students	2.	0	0	0	0	0	0	0	2.
2200 Instructional Staff	3.	0	0	0	0	0	0	0	3.
2300 General Administration	4.	0	0	0	0	0	0	0	4.
2400 School Administration	5.	0	0	0	0	0	0	0	5.
2500 Central Services	6.	0	0	0	0	0	0	0	6.
2600 Operation & Maintenance of Plant	7.	0	0	0	0	0	0	0	7.
2900 Other	8.	0	0	0	0	0	0	0	8.
3000 Operation of Noninstructional Services	9.	0	0	0	0	0	0	0	9.
Total *(lines 1-9)* (*must agree with the AFR page 2, line 26)*	10.	0	0	0	0	0	0	0	10.
520 Special K-3 Program Override									
1000 Classroom Instruction	11.	309,167	89,470	0	0	0	705,104	398,637	11.
2000 Support Services									
2100 Students	12.	69,309	23,951	0	0	0	110,474	93,260	12.
2200 Instructional Staff	13.	81,553	38,250	0	0	0	115,241	119,803	13.
2300 General Administration	14.	0	0	0	0	0	0	0	14.
2400 School Administration	15.	0	0	0	0	0	0	0	15.
2500 Central Services	16.	0	0	0	0	0	0	0	16.
2600 Operation & Maintenance of Plant	17.	0	0	0	0	0	0	0	17.
2900 Other	18.	0	0	0	0	0	0	0	18.
3000 Operation of Noninstructional Services	19.	0	0	0	0	0	0	0	19.
Total *(lines 11-19)* (*must agree with the AFR page 2, line 29)*	20.	460,029	151,671	0	0	0	930,819	611,700	20.
540 Joint Career and Technical Ed. and Vocational Ed. Center									
1000 Classroom Instruction	21.	0	0	0	0	0	0	0	21.
2000 Support Services									
2100 Students	22.	0	0	0	0	0	0	0	22.
2200 Instructional Staff	23.	0	0	0	0	0	0	0	23.
2300 General Administration	24.	0	0	0	0	0	0	0	24.
2400 School Administration	25.	0	0	0	0	0	0	0	25.
2500 Central Services	26.	0	0	0	0	0	0	0	26.
2600 Operation & Maintenance of Plant	27.	0	0	0	0	0	0	0	27.
2900 Other	28.	0	0	0	0	0	0	0	28.
3000 Operation of Noninstructional Services	29.	0	0	0	0	0	0	0	29.
Total *(lines 21-29)* (*must agree with the AFR page 2, line 33)*	30.	0	0	0	0	0	0	0	30.

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

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

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

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

ENGLISH LANGUAGE LEARNERS

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

Revenue Object Codes/Expenditure Function Codes		Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Total Expenditures Budget	Total Expenditures Actual	Ending Fund Balance	
Structured English Immersion Fund 071													
Revenues													
3200 Restricted Revenue from State Sources	1.		-227,451										1.
1500 Investment Income	2.		305										2.
Total Revenues (lines 1 and 2)	3.		-227,146										3.
Expenditures													
1000 Classroom Instruction	4.			0	0	0	572	0	0	0	572		4.
2000 Support Services													
2100 Students	5.			0	0	0	0	0	0	0	0		5.
2200 Instructional Staff	6.			160	13	2,464	0	0	0	0	2,637		6.
2300 General Administration	7.			0	0	0	0	0	0	0	0		7.
2400 School Administration	8.			0	0	0	0	0	0	0	0		8.
2500 Central Services	9.			0	0	52	0	0	0	0	52		9.
2600 Operation & Maintenance of Plant	10.			0	0	0	0	0	0	0	0		10.
2700 Student Transportation	11.			0	0	0	0	0	0	0	0		11.
2900 Other	12.			0	0	0	0	0	0	0	0		12.
Total (*must agree with the AFR page 9, line 4)*	13.	230,712	-227,146	0	0	0	0	0	0	0	3,261	305	13.
Compensatory Instruction Fund 072													
Revenues													
3200 Restricted Revenue from State Sources	14.		0										14
1500 Investment Income	15.		0										15.
Total Revenues (lines 14 and 15)	16.		0										16.
Expenditures													
1000 Classroom Instruction	17.			0	0	0	0	0	0	0	0		17.
2000 Support Services													
2100 Students	18.			0	0	0	0	0	0	0	0		18.
2200 Instructional Staff	19.			0	0	0	0	0	0	0	0		19.
2300 General Administration	20.			0	0	0	0	0	0	0	0		20.
2400 School Administration	21.			0	0	0	0	0	0	0	0		21.
2500 Central Services	22.			0	0	0	0	0	0	0	0		22.
2600 Operation & Maintenance of Plant	23.			0	0	0	0	0	0	0	0		23.
2700 Student Transportation	24.			0	0	0	0	0	0	0	0		24.
2900 Other	25.			0	0	0	0	0	0	0	0		25.
Total (*must agree with the AFR page 9, line 5)*	26.	0	0	0	0	0	0	0	0	0	0	0	26.

DISTRICT NAME Lake Havasu Unified School District #1 **COUNTY** Mohave **CTDS NUMBER** 080201000

STATE FISCAL STABILIZATION FUND MONIES EXPENDED IN:

MAINTENANCE AND OPERATION FUND (001); JOINT TECHNICAL EDUCATION FUND (596); UNRESTRICTED CAPITAL OUTLAY FUND (610); AND SOFT CAPITAL ALLOCATION FUND (625)

State Fiscal Stabilization Fund Monies Expended in M&O Fund 001 and JTE Fund 596		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals Budget	Totals Actual	
M&O Expenditures-SFSF									
199 Regular Education-SFSF	1.	98,384	30,001	0	0	0	26,400	128,385	1.
261 English Language Learners Incremental Costs-SFSF	2.	0	0	0	0	0	0	0	2.
266 English Language Learners Compensatory Instruction-SFSF	3.	0	0	0	0	0	0	0	3.
271 Vocational and Technological Education-SFSF	4.	0	0	0	0	0	0	0	4.
281-299 Special Education Other-SFSF (disability and other categories)	5.	1,902,014	596,264	111,079	2,124	1,008	2,635,010	2,612,489	5.
439, 479, 499 Pupil Transportation-SFSF	6.	0	0	0	0	0	0	0	6.
699 Other Instructional Programs-SFSF	7.	0	0	0	0	0	0	0	7.
Total (lines 1-7) *(Also include in AFR page 2, lines 1-14, 16-24 and 27)*	8.	2,000,398	626,265	111,079	2,124	1,008	2,661,410	2,740,874	8.
JTE Expenditures-SFSF									
271 Vocational and Technological Education-SFSF	9.	0	0	0	0	0	0	0	9.

State Fiscal Stabilization Fund Monies Expended in UCO Fund 610, SCA Fund 625, and JTE Fund 596		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals Budget	Totals Actual	
UCO Expenditures-SFSF										
199 Regular Education-SFSF	10.	0	0	0		0	0	0	0	10.
261 English Language Learners Incremental Costs-SFSF	11.	0		0			0	0	0	11.
266 English Language Learners Compensatory Instruction-SFSF	12.	0		0			0	0	0	12.
271 Vocational and Technological Education-SFSF	13.	0		0			0	0	0	13.
281-299 Special Education Other-SFSF (disability and other categories)	14.	0		0			0	0	0	14.
439, 479, 499 Pupil Transportation-SFSF	15.	0		0			0	0	0	15.
699 Other Instructional Programs-SFSF	16.				0	0		0	0	16.
Total (lines 10-16) *(Also include in AFR page 5, lines 2-9)*	17.	0	0	0	0	0	0	0	0	17.
SCA Expenditures-SFSF										
199 Regular Education-SFSF	18.	0	0	0		0	0	0	0	18.
261 English Language Learners Incremental Costs-SFSF	19.	0		0			0	0	0	19.
266 English Language Learners Compensatory Instruction-SFSF	20.	0		0			0	0	0	20.
271 Vocational and Technological Education-SFSF	21.	0		0			0	0	0	21.
281-299 Special Education Other-SFSF (disability and other categories)	22.	0		0			0	0	0	22.
439, 479, 499 Pupil Transportation-SFSF	23.	0		0			0	0	0	23.
699 Other Instructional Programs-SFSF	24.				0	0		0	0	24.
Total (lines 18-24) *(Also include in AFR page 5, lines 11-18)*	25.	0	0	0	0	0	0	0	0	25.
JTE Expenditures-SFSF										
271 Vocational and Technological Education-SFSF	26.	0	0	0	0	0	1,973	0	1,973	26.