



### ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the  
Annual Financial Report per A.R.S. §15-904  
for the Fiscal Year  
**2013**

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The Annual Financial Report file(s) for FY 2013 uploaded to the Arizona Department of Education's Web site on  
October 9, 2013 contain(s) the data for the AFR described above.  
Date

\_\_\_\_\_  
Superintendent Signature

Scott Litte  
District Contact Employee

\_\_\_\_\_  
Business Manager Signature

(520) 696-5128  
Telephone Number

slittle@amphi.com  
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$ <u>84,709,830</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$ <u>3,678,823</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>5,817,096</u>
4. Soft Capital Allocation (from page 6, line 27)	\$ <u>1,538,548</u>

**FUNDS AVAILABLE**

Beginning Fund Balance (1)

**REVENUE**

**1000 Local**

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1310 Tuition from Individuals
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) Stale-Dated Warrants

**Subtotal (lines 2-18)**

**2000 Intermediate**

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

**Subtotal (lines 20-23)**

**3000 State**

- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

**Subtotal (lines 25-27)**

**4000 Federal**

- 4100 Unrestricted Revenue Received Directly from the Federal Governmen
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4500 Restricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify)

**Subtotal (lines 29-35)**

**Total Fund Revenue (lines 19, 24, 28, and 36)**

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

**TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)**

**Total Expenditures**

- 6900 Other Financing Uses and Other Items

**TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)**

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	3,638,820	14,651,516	1,326,685	6,933,365	1,581,128
2.	51,205,690	3,431,091	273,580	1,441,093	14,513,991
3.					
4.					
5.					
6.	1,447,471	71,909			158,595
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.		183,571	14,003	59,080	48,265
18.	4,457				
19.	52,657,618	3,686,571	287,583	1,500,173	14,720,851
20.					
21.	1,986,180	4,294		38,459	
22.					
23.					
24.	1,986,180	4,294		38,459	
25.	13,835,569	29,013		265,678	
26.	9,786,429	615,990		326,690	
27.					
28.	23,621,998	645,003		592,368	0
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.	0				0
37.	78,265,796	4,335,868	287,583	2,131,000	14,720,851
38.					
39.	4,560,000				
40.					
41.	86,464,616	18,987,384	1,614,268	9,064,365	16,301,979
42.	84,709,830	5,817,096	325,523	1,538,548	11,483,138
43.		2,935,000		1,625,000	
44.	84,709,830	8,752,096	325,523	3,163,548	11,483,138
45.	1,754,786	10,235,288	1,288,745	5,900,817	4,818,841

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance on hand of \$10,000 at 7/1/12.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance on hand of \$10,000 at 6/30/13.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
<b>100 Regular Education</b>										
1000 Instruction	1.	20,813,546	6,442,579	1,133,988	2,752,244	3,016	32,328,382	31,145,373	29,117,790	7.0%
2000 Support Services										
2100 Students	2.	2,136,198	570,724	184,400	14,859	0	2,870,000	2,906,181	2,863,178	1.5%
2200 Instructional Staff	3.	1,585,552	455,419	122,416	59,939	1,651	2,455,000	2,224,977	2,297,516	-3.2%
2300 General Administration	4.	443,130	99,218	106,273	35,080	25,729	715,000	709,430	727,021	-2.4%
2400 School Administration	5.	3,096,750	757,471	420,543	42	168	4,150,000	4,274,974	3,979,771	7.4%
2500 Central Services	6.	1,357,657	397,589	641,882	57,755	1,841	2,915,000	2,456,724	2,434,512	0.9%
2600 Operation & Maintenance of Plant	7.	5,555,089	1,546,868	3,661,893	4,422,324	9,750	14,350,000	15,195,924	14,766,842	2.9%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	267,880	55,707	1,064	49,557	0	400,000	374,208	370,356	1.0%
610 School-Sponsored Cocurricular Activities	10.	149,551	27,031	66,453	0	0	275,000	243,035	264,640	-8.2%
620 School-Sponsored Athletics	11.	863,905	128,729	431,019	141,387	30,943	1,458,000	1,595,983	1,495,189	6.7%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	36,269,258	10,481,335	6,769,931	7,533,187	73,098	61,916,382	61,126,809	58,316,815	4.8%
<b>200 Special Education</b>										
1000 Instruction	15.	5,934,173	1,481,915	625,929	95,476		8,159,044	8,137,493	7,906,396	2.9%
2000 Support Services										
2100 Students	16.	2,767,165	611,197	664,438	47,558		4,170,000	4,090,358	3,665,802	11.6%
2200 Instructional Staff	17.	663,672	161,903	265,983	3,333	924	1,211,456	1,095,815	1,002,250	9.3%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.			10,749			17,500	10,749	16,345	-34.2%
2500 Central Services	20.		164	29,220			4,000	29,384	20,486	43.4%
2600 Operation & Maintenance of Plant	21.	44,192	11,805				28,000	55,997	30,051	86.3%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	9,409,202	2,266,984	1,596,319	146,367	924	13,590,000	13,419,796	12,641,330	6.2%
<b>400 Pupil Transportation</b>	25.	2,975,975	925,388	849,457	737,191	0	5,545,000	5,488,011	5,246,711	4.6%
<b>510 Desegregation</b>										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,027,727	717,214	239,610	40,232	217	4,025,000	4,025,000	4,025,000	0.0%
<b>520 Special K-3 Program Override</b>										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	28.	100,000	25,000	0	0	0		125,000	123,487	1.2%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	3,577	835	0	0	0		4,412	5,925	-25.5%
Subtotal (lines 28 and 29)	30.	103,577	25,835	0	0	0	129,412	129,412	129,412	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b>										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	205,183	49,092	30,855	235,672		520,802	520,802		
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	51,990,922	14,465,848	9,486,172	8,692,649	74,239	85,726,596	84,709,830	80,359,268	5.4%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	945,725										
Interest Income	2.	1,213										
Total Revenues (lines 1 and 2)	3.	946,938										
Expenditures												
100 Regular Education												
1000 Instruction	4.		493,020	93,673				762,500	586,693	631,635	-7.1%	
2100 Support Services - Students	5.		15,507	2,946				9,150	18,453	21,170	-12.8%	
2200 Support Services - Instructional Staff	6.		9,321	1,770				9,150	11,091	11,559	-4.0%	
Program 100 Subtotal (lines 4-6)	7.		517,848	98,389				780,800	616,237	664,364	-7.2%	
200 Special Education												
1000 Instruction	8.		76,683	14,564				98,939	91,247	105,534	-13.5%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		894	169				0	1,063	0	--	
Program 200 Subtotal (lines 8-10)	11.		77,577	14,733				98,939	92,310	105,534	-12.5%	
Other Programs (Specify)												
1000 Instruction	12.							36,600	0	0	0.0%	
2100 Support Services - Students	13.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.		0	0				36,600	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	433	946,938	595,425	113,122			916,339	708,547	769,898	-8.0%	238,824
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	1,891,450										
Interest Income	18.	14,044										
Total Revenues (lines 17 and 18)	19.	1,905,494										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,157,838	228,497				2,989,000	1,386,335	1,057,486	31.1%	
2100 Support Services - Students	21.							43,920	0	46,508	-100.0%	
2200 Support Services - Instructional Staff	22.		10,011	1,972				34,105	11,983	27,591	-56.6%	
Program 100 Subtotal (lines 20-22)	23.		1,167,849	230,469				3,067,025	1,398,318	1,131,585	23.6%	
200 Special Education												
1000 Instruction	24.		127,263	25,218				219,566	152,481	205,241	-25.7%	
2100 Support Services - Students	25.							65,715	0	71,387	-100.0%	
2200 Support Services - Instructional Staff	26.							1,952	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.		127,263	25,218				287,233	152,481	276,628	-44.9%	
Other Programs (Specify)												
1000 Instruction	28.		2,020	379				104,920	2,399	12,412	-80.7%	
2100 Support Services - Students	29.							0	0	4,415	-100.0%	
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.		2,020	379				104,920	2,399	16,827	-85.7%	
Total Classroom Site Fund 012 - Performance Pay	32.	1,627,358	1,905,494	1,297,132	256,066			3,459,178	1,553,198	1,425,040	9.0%	1,979,654
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	1,891,450										
Interest Income	34.	9,760										
Total Revenues (lines 33 and 34)	35.	1,901,210										
Expenditures												
100 Regular Education												
1000 Instruction	36.		986,032	187,350				2,077,546	1,173,382	1,263,250	-7.1%	
2100 Support Services - Students	37.		31,012	5,895				31,110	36,907	42,335	-12.8%	
2200 Support Services - Instructional Staff	38.		18,635	3,540				31,110	22,175	23,115	-4.1%	
Program 100 Subtotal (lines 36-38)	39.		1,035,679	196,785	0	0		2,139,766	1,232,464	1,328,700	-7.2%	
200 Special Education												
1000 Instruction	40.		153,345	29,141				236,728	182,486	211,053	-13.5%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		1,788	340				0	2,128	0	--	
Program 200 Subtotal (lines 40-42)	43.		155,133	29,481	0	0		236,728	184,614	211,053	-12.5%	
530 Dropout Prevention Programs												
1000 Instruction	44.							76,616	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	731,295	1,901,210	1,190,812	226,266	0	0	2,453,110	1,417,078	1,539,753	-8.0%	1,215,427
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,359,086	4,753,642	3,083,369	595,454	0	0	6,828,627	3,678,823	3,734,691	-1.5%	3,433,905

(1) For FY 2013, the district received Classroom Site Fund revenue of \_\_\_\_\_ and expended \_\_\_\_\_ in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013.

(2) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 16, 32, and 48, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		756,485	8,528				4,175,000	765,013	263,948	189.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff			0				2,500,000	0	0	0.0%
2300, 2400, 2500, 2900 Administration			2,274,276				2,000,000	2,274,276	1,347,463	68.8%
2600 Operation & Maintenance of Plant			52,094				3,500,000	52,094	10,525	395.0%
2700 Student Transportation			259,935				100,000	259,935	0	--
3000 Operation of Noninstructional Services			0				0	0	213,895	-100.0%
4000 Facilities Acquisition and Construction			0			2,465,778	1,242,926	2,465,778	3,513,137	-29.8%
5000 Debt Service							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	756,485	2,594,833	0	0	2,465,778	13,517,926	5,817,096	5,348,968	8.8%

(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) as amended by Laws 2013, 1st Special Session, Ch. 3, § 17]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries						
6200 Employee Benefits						
6450 Construction Services		2,465,778		16,956,334		
6710 Land and Improvements						
6720 Buildings and Improvements						
6731 Furniture and Equipment		316,760				
6734 Vehicles				648,412		
6737 Technology-Related Hardware and Software		2,278,073				
6831, 6832 Redemption of Principal						
6841, 6842, 6850 Interest						
Total amounts reported on lines 1 through 10 above for:						
Renovation		2,465,778		9,756,265		
New Construction				7,200,069		
Other		2,594,833		648,412		
Total (lines 11-13)		5,060,611		17,604,746		0

Funds 610, 630, and 695

1. New construction cost per square foot	\$ 207
2. Land acquisition costs	\$ N/A

CAPITAL ASSETS AS OF JUNE 30, 2013	
Land and Improvements	\$38,221,142
Buildings and Improvements	\$200,069,392
Furniture, Equipment, Vehicles, and Technology	\$24,417,208
Construction in Progress	\$12,614,142
Total	\$275,321,884

FEDERAL AND STATE PROJECTS

**FEDERAL PROJECTS**

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

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) 6910 & 6930 (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(49,971)	4,471,347	(209,282)	4,800,000	4,195,885	16,209
2.	152,944	485,566	(20,191)	675,000	596,584	21,735
3.	0			0		0
4.	0			0		0
5.	5,521	368,980	(9,421)	175,000	343,273	21,807
6.	0	50,406	(2,011)	62,000	48,395	0
7.	0			0		0
8.	(573,807)	3,682,580	(181,761)	4,485,000	3,263,220	(336,208)
9.	0	6,897	(298)	10,000	6,599	0
10.	0			0		0
11.	0			0		0
12.	(14,900)	330,771	(9,257)	340,000	304,045	2,569
13.	0			0		0
14.	631,483	378,085		1,500,000	75,050	934,518
15.	12,930	289,262		750,000	0	302,192
16.	0			0		0
17.	1,002,220	(156,734)	(48,531)	1,150,000	909,570	(112,615)
18.	1,166,420	9,907,160	(480,752)	13,947,000	9,742,621	850,207

**STATE PROJECTS**

400 Vocational Education  
 410 Early Childhood Block Grant  
 420 Ext. School Yr. - Pupils with Disabilities  
 425 Adult Basic Education  
 430 Chemical Abuse Prevention Programs  
 435 Academic Contests  
 450 Gifted Education  
 455 Family Literacy Pilot Program  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 19-28)**

19.	2,497	124,582		118,000	121,804	5,275
20.	0	25,442		0	25,442	0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.				0		0
28.	22	93,052		125,000	119,040	(25,966)
29.	2,519	243,076		243,000	266,286	(20,691)
30.	1,168,939	10,150,236	(480,752)	14,190,000	10,008,907	829,516

**Total Federal and State Projects (lines 18 and 29)**

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate.

		BEGINNING	REVENUE	FUND TRANSFERS	EXPENDITURES		ENDING FUND
		FUND BALANCE		IN (OUT)	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	5200 (6930)			ACTUAL
<b>OTHER FUNDS</b>							
020 Instructional Improvement	1.	2,267,486	604,904		3,000,000	921,594	1,950,796
050 County, City, and Town Grants	2.	0			0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	290	0		0	290	0
500 School Plant (Lease over 1 year)	5.	530,407	107,588		125,000	0	637,995
505 School Plant (Lease 1 year or less)	6.	0			0		0
506 School Plant (Sale)	7.	1,443,207	107,031		400,000	1,312	1,548,926
515 Civic Center	8.	788,696	424,940		600,000	491,081	722,555
520 Community School	9.	313,375	405,303		400,000	396,918	321,760
525 Auxiliary Operations	10.	913,519	1,413,149		2,000,000	1,538,577	788,091
526 Extracurricular Activities Fees Tax Credit	11.	754,333	745,831		1,250,000	819,866	680,298
530 Gifts and Donations	12.	1,863,609	1,059,313		700,000	834,123	2,088,799
535 Career & Tech. Ed. & Voc. Ed. Projects	13.	0			0		0
540 Fingerprint	14.	2,500	8,189		25,000	7,935	2,754
545 School Opening	15.	0			0		0
550 Insurance Proceeds	16.	199,112	87,881		350,000	147,060	139,933
555 Textbooks	17.	46,300	7,655		15,000	1,948	52,007
565 Litigation Recovery	18.	181,200	2,059		5,000	0	183,259
570 Indirect Costs	19.	65,804	2,093	480,752	500,000	436,746	111,903
575 Unemployment Insurance	20.	177,273	0		25,000	0	177,273
580 Teacherage	21.	0			0		0
585 Insurance Refund	22.	22,604	0		0	0	22,604
590 Grants and Gifts to Teachers	23.	2,331	3,455		10,000	5,786	0
595 Advertisement	24.	0			0		0
596 Joint Technical Education	25.	24,971	648,986	0	637,000	673,957	0
620 Adjacent Ways	26.	1,326,685	287,583	0	1,600,000	325,523	1,288,745
625 Soft Capital Allocation	27.	6,933,365	2,131,000	(1,625,000)	5,596,314	1,538,548	5,900,817
630 Bond Building	28.	36,798,579	0		36,798,579	17,604,746	19,193,833
639 Impact Aid Revenue Bond Building	29.	0			0		0
640 School Plant-Special Construction	30.	0			0		0
650 Gifts and Donations—Capital	31.	0			50,000		0
660 Condemnation	32.	127,055	3,651		135,000	0	130,706
665 Energy and Water Savings	33.	0			0		0
686 Emergency Deficiencies Correction	34.	0			0		0
690 Building Renewal	35.	0			0		0
691 Building Renewal Grant	36.	0			0		0
695 New School Facilities	37.	0			0		0
700 Debt Service	38.	1,581,128	14,720,851	0	18,000,000	11,483,138	4,818,841
720 Impact Aid Revenue Bond Debt Service	39.	0			0		0
750 Permanent	40.	0			0		0
850 Student Activities	41.	664,567	1,153,099			1,148,236	669,430
855 Insurance Withholding	42.	1,847,352	7,531,990		8,500,000	7,532,588	1,846,754
<b>INTERNAL SERVICE FUNDS 950-989</b>							
9__ Self-Insurance	1.				0		0
955 Intergovernmental Agreements	2.	0	75,925		50,000		75,925
9__ OPEB	3.				0		0
951 Graphics & Printing	4.	145,836	415,582		500,000	389,788	171,630

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	1,000,000	544,290
Class Size Reduction	700,000	
Dropout Prevention Programs	700,000	377,304
Instructional Improvement Programs	600,000	
Total Expenditures (lines 1-4)	3,000,000	921,594

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

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

A. 1. Bonds Outstanding, June 30, 2013	\$75,135,000	
2. FY 2013 Assessed Valuations and Tax Rates		
a. Primary	\$1,465,994,418	Tax Rate 4.0830
b. Secondary	\$1,482,678,329	Tax Rate 1.4709
3. Number of Schools	22	
4. Actual Days in Session	178	
5. Area of School District (Square Miles)	108	

(Report this WHETHER OR NOT district changed boundaries in FY 2013)

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

	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)	\$54,070,340
2. Classroom Supplies (Function 1000, Object Code 6600)	\$5,495,802
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$8,591,764
4. Support Services—Students (Function 2100)	\$8,977,887
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$26,792,724
6. Total Current Expenditures	\$103,928,517

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

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2015.

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

a. Total Central Services Expenditures (Function 2500)	\$2,486,989
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$15,369,465
c. Total Communications Expenditures (Object Code 6530)	\$533,140
d. Total Tuition Expenditures (Object Code 6560)	\$428,390

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$400,178
b. Food Service (Fund 510)	\$483,588

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	\$745,167
--	-----------

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

1. Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)
2. Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)
3. Current expenditures for community services, adult education, and other programs outside of PSD-12 (Programs 700, 800, 900)
4. Property expenditures (Functions 1000-3200, Object 6700)
5. School construction expenditures (Function 4000, Objects 6100-6900)

	ARRA Education Jobs	ARRA Grants
1.	\$0	\$43,849
2.	\$0	\$0
3.	\$0	\$0
4.	\$0	\$0
5.	\$0	\$0



**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	1	2	7	10	24	18	21	24	16	19	18	30	35	225
2. Verbal Reasoning	1	4	20	18	40	25	17	41	28	38	27	50	37	346
3. Nonverbal Reasoning	1	66	95	128	192	128	129	114	102	84	100	81	89	1,309
4. Total Duplicated Enrollment (lines 1-3)	3	72	122	156	256	171	167	179	146	141	145	161	161	1,880

**B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY**

	Total Number Gifted Pupils
1. White, not Hispanic	1,015
2. Black, not Hispanic	43
3. Hispanic	505
4. American Indian/Alaskan Native	33
5. Asian or Pacific Islander	103
6. Total Unduplicated Enrollment (lines 1-5)	1,699

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

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1. Autism	550,000	434,607
2. Emotional Disability	1,375,000	1,249,394
3. Hearing Impairment	200,000	578,011
4. Other Health Impairments	0	0
5. Specific Learning Disability	2,715,000	2,334,024
6. Mild, Moderate, or Severe Intellectual Disability*	1,200,000	1,156,635
7. Multiple Disabilities	1,600,000	1,698,908
8. Multiple Disabilities with Severe Sensory Impair.	110,000	228,908
9. Orthopedic Impairment	1,150,000	1,170,632
10. Developmental Delay	625,000	631,495
11. Preschool Severe Delay	25,000	
12. Speech/Language Impairment	2,150,000	2,100,201
13. Traumatic Brain Injury	0	
14. Visual Impairment	100,000	210,805
15. Subtotal (lines 1-14)	11,800,000	11,793,620
16. Gifted Education	760,000	698,032
17. Remedial Education	0	
18. ELL Incremental Costs	0	
19. ELL Compensatory Instruction	0	
20. Vocational and Technological Education	800,000	704,694
21. Career Education	230,000	223,450
22. Total (lines 15-21)	13,590,000	13,419,796

\* Formerly reported as Mental Retardation

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 604,018
9-12	\$ 94,014
Total	\$ 698,032

**E. EXPENDITURES FOR AUDIT SERVICES**

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	49,000
2. Federal Audit Expenditures - All Funds	6330	3,500

**F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM**

Actual Expenditures made in FY 2013 \$ 1,945,124

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

Actual Expenditures made in FY 2013 \$ 20,192

**H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY**

Actual Expenditures made in FY 2013 \$ 0

**I. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
174,033			174,033
			0
230,544			230,544
23,812			23,812
			0
428,389	0	0	428,389

**Instructions**

**ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY REPORTING**

Funds 020-799	Programs 100-600										Programs 700-900	Total		
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)			
1000 Instruction	1.	6,736,576	1,490,750	1,371,629	2,282,058	1,599,229	17,280			22,300	29,524	13,549,346	1.	
2000 Support Services														
2100 Students	2.	764,864	187,624	267,516	176,073	32,965	381			8,014	1,159	1,438,596	2.	
2200 Instructional Staff	3.	674,541	142,570	571,268	108,543	39,170	30,039				227	1,566,358	3.	
2300 General Administration	4.	226,509	50,045	7,499	1,295	12,452	998				31,321	330,119	4.	
2400 School Administration	5.	24,027	5,250	3,327	13,280	1,421	0				0	47,305	5.	
2500, 2900 Central Services, Other	6.	235,093	41,845	75,483	2,242	2,273,162	500				1,141	2,629,466	6.	
2600 Operation and Maintenance of Plant	7.	29,581	8,984	146,171	852	59,747	0				289,058	534,393	7.	
2700 Student Transportation	8.	22,313	4,162	65,853	0	908,348	0					1,000,676	8.	
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	1,621,916	508,694	166,636	2,514,923	483,588	830					5,296,587	9.	
3200 Enterprise Operations	10.											0	10.	
3300 Community Services Operations	11.											0	11.	
3400 Bookstore Operations	12.	292,971	43,765	84,352	18,499	21,363	0			11,988		472,938	12.	
4000 Facilities Acquisition and Construction	13.	0	0	20,084,341	0	0	0				13,499	20,097,840	13.	
5000 Debt Service	14.							7,900,000	3,579,938			11,479,938	14.	
Total (lines 1-14)	15.	10,628,391	2,483,689	22,844,075	5,117,765	5,431,445	50,028	0	7,900,000	3,579,938	42,302	365,929	58,443,562	15.

**Teacher Salaries (All Funds, Function 1000)**

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	26,542,738	662,430	741,677
2. Special Education (Programs 200-230, 250, and 300-399)	4,844,186	136,406	294,248
3. Vocational Education (Programs 270 and 540)	718,943	25,123	72,136
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,127,863	41,022	72,467
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	820,202	6,505	17,340

**Other Items (All Funds)**

6. Textbooks (Function 1000, Object 6640)	\$ 3,556,240
7. Number of FTE-Certified Teachers	789
8. Number of FTE-Contract Teachers	32

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	62,051	303,878	365,929
4. Total (lines 1-3)	62,051	303,878	365,929

**Property Detail for Function 4000 (Funds 020-799)**

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	20,097,840

**SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT**

I certify that the Annual Financial Report of Amphitheater Unified District, Pima County, for fiscal year 2013 was approved by the Governing Board on October 8, 2013, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office, telephone (520) 696-5128, during normal business hours.

**1. Average Daily Membership**

(ADM):

Attending  
Resident

**CTDS NUMBER**

2012

13,899.649  
13,632.995

100210000

2013

13,769.218  
13,573.747

**2. 2013 Tax Rates:**

Primary  
4.0830

Secondary  
1.4709

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

\_\_\_\_\_  
President of the Governing Board

Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				61,916,382	61,126,809	
Special Education				13,590,000	13,419,796	
Pupil Transportation				5,545,000	5,488,011	
Desegregation				4,025,000	4,025,000	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				129,412	129,412	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
<b>K-3 Reading Program</b>				520,802	520,802	
Maintenance and Operation Total	3,638,820	78,265,796	4,560,000	85,726,596	84,709,830	1,754,786
Classroom Site Funds	2,359,086	4,753,642		6,828,627	3,678,823	3,433,905
Instructional Improvement	2,267,486	604,904		3,000,000	921,594	1,950,796
Unrestricted Capital Outlay	14,651,516	4,335,868	(2,935,000)	13,517,926	5,817,096	10,235,288
Soft Capital Allocation	6,933,365	2,131,000	(1,625,000)	5,596,314	1,538,548	5,900,817
Adjacent Ways	1,326,685	287,583	0	1,600,000	325,523	1,288,745
Bond Building	36,798,579	0	0	36,798,579	17,604,746	19,193,833
<b>Other Capital Funds</b>	127,055	3,651	0	135,000	0	130,706
Building Renewal	0	0		0	0	0
New School Facilities	0	0		0	0	0
<b>Federal Projects</b>	1,166,420	9,907,160	(480,752)	13,947,000	9,742,621	850,207
<b>State Projects</b>	2,519	243,076		243,000	266,286	(20,691)
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	290	0		0	290	0
<b>School Plant Funds</b>	1,973,614	214,619	0	525,000	1,312	2,186,921
Food Service	630,036	5,234,997	0	5,000,000	5,296,510	568,523
Civic Center	788,696	424,940	0	600,000	491,081	722,555
Community School	313,375	405,303	0	400,000	396,918	321,760
Auxiliary Operations	913,519	1,413,149	0	2,000,000	1,538,577	788,091
Extracurricular Activities Fees	754,333	745,831	0	1,250,000	819,866	680,298
<b>Gifts and Donations</b>	1,863,609	1,059,313	0	750,000	834,123	2,088,799
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	2,500	8,189	0	25,000	7,935	2,754
School Opening	0	0	0	0	0	0
Insurance Proceeds	199,112	87,881	0	350,000	147,060	139,933
Textbooks	46,300	7,655	0	15,000	1,948	52,007
Litigation Recovery	181,200	2,059	0	5,000	0	183,259
Indirect Costs	65,804	2,093	480,752	500,000	436,746	111,903
Unemployment Insurance	177,273	0	0	25,000	0	177,273
Teacherage	0	0	0	0	0	0
Insurance Refund	22,604	0	0	0	0	22,604
Grants and Gifts to Teachers	2,331	3,455	0	10,000	5,786	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	24,971	648,986	0	637,000	673,957	0
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	1,581,128	14,720,851	0	18,000,000	11,483,138	4,818,841
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	664,567	1,153,099			1,148,236	669,430
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	75,925	0	50,000	0	75,925
OPEB	0	0	0	0	0	0
<b>Other Funds</b>	1,993,188	7,947,572	0	9,000,000	7,922,376	2,018,384

**DISTRICT NAME** Amphitheater Unified School District

**COUNTY** Pima

**CTDS NUMBER** 100210000

**FY 2013  
STATE OF ARIZONA**



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

**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)**

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

**MAINTENANCE AND OPERATION FUND (001) EXPENDITURES**

**FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)**

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			
							Budget	Actual		
<b>520 Special K-3 Program Override</b>										
1000 Instruction	1.						0	0	1.	
2000 Support Services										
2100 Students	2.						0	0	2.	
2200 Instructional Staff	3.						0	0	3.	
2300 General Administration	4.						0	0	4.	
2400 School Administration	5.						0	0	5.	
2500 Central Services	6.						0	0	6.	
2600 Operation & Maintenance of Plant	7.						0	0	7.	
2900 Other	8.						0	0	8.	
3000 Operation of Noninstructional Services	9.						0	0	9.	
<b>Total (lines 1-9) (must agree with the AFR page 2, line 27)</b>	10.	0	0	0	0	0	0	0	10.	
<b>540 Joint Career and Technical Ed. and Vocational Ed. Center</b>										
1000 Instruction	11.						0	0	11.	
2000 Support Services										
2100 Students	12.						0	0	12.	
2200 Instructional Staff	13.						0	0	13.	
2300 General Administration	14.						0	0	14.	
2400 School Administration	15.						0	0	15.	
2500 Central Services	16.						0	0	16.	
2600 Operation & Maintenance of Plant	17.						0	0	17.	
2900 Other	18.						0	0	18.	
3000 Operation of Noninstructional Services	19.						0	0	19.	
<b>Total (lines 11-19) (must agree with the AFR page 2, line 31)</b>	20.	0	0	0	0	0	0	0	20.	

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR  
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 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals	
								Budget	Actual
<b>520 Special K-3 Program Override</b>									
1000 Instruction	1.							0	0
2000 Support Services	2.							0	0
3000 Operation of Noninstructional Services	3.							0	0
4000 Facilities Acquisition and Construction	4.							0	0
5000 Debt Service	5.							0	0
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0
<b>540 Joint Career &amp; Technical Ed. &amp; Vocational Ed. Center</b>									
1000 Instruction	7.							0	0
2000 Support Services	8.							0	0
3000 Operation of Noninstructional Services	9.							0	0
4000 Facilities Acquisition and Construction	10.							0	0
5000 Debt Service	11.							0	0
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b> <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0

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

Revenue Object Codes/Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
<b>Structured English Immersion Fund 071</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 1 and 2)		0									
<b>Expenditures</b>											
1000 Instruction									0	0	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
<b>Total (must agree with the AFR page 6, line 3)</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Compensatory Instruction Fund 072</b>											
<b>Revenues</b>											
3200 Restricted Revenue from State Sources											
1500 Investment Income											
Total Revenues (lines 14 and 15)		0									
<b>Expenditures</b>											
1000 Instruction						290			0	290	
2000 Support Services											
2100 Students									0	0	
2200 Instructional Staff									0	0	
2300 General Administration									0	0	
2400 School Administration									0	0	
2500 Central Services									0	0	
2600 Operation & Maintenance of Plant									0	0	
2700 Student Transportation									0	0	
2900 Other									0	0	
<b>Total (must agree with the AFR page 6, line 4)</b>	290	0	0	0	0	290	0	0	0	290	0