



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 2017

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on October 4, 2017 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Todd A. Jaeger, J.D.
Superintendent (Typed Name)
Scott Little
District Contact Employee

Business Manager Signature
Scott Little
Business Manager (Typed Name)
520-696-5128
Telephone Number
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E-mail

Table with 2 columns: Description and Amount. Rows include: 1. Maintenance & Operation (from page 2, line 33) \$ 87,136,558; 2. Classroom Site Funds (from page 3, line 49) \$ 5,302,684; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 2,188,752

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

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) Gov't Excise, Ref Prior Year

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

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

Subtotal (lines 25-28)

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 30-36)

Total Fund Revenue (lines 19, 24, 29, and 37)

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

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items

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	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	7,409,037	4,760,944	1,066,483	9,020,782	1.
2.	54,108,087	287	3,415	12,734,519	2.
3.	0				3.
4.	6,905	0	0	1,353	4.
5.	0	0		0	5.
6.	1,518,068	34,707		141,047	6.
7.	0	0		0	7.
8.	0	0		0	8.
9.	0	0		0	9.
10.	0	0		0	10.
11.	0	0		0	11.
12.	0	0		0	12.
13.	0	0		0	13.
14.	0	0		0	14.
15.	0	0		0	15.
16.	0	0		0	16.
17.	8,037	25,499	7,864	182,896	17.
18.	6,087	649	0	0	18.
19.	55,647,184	61,142	11,279	13,059,815	19.
20.	0	0			20.
21.	1,802,663	23,373			21.
22.	0	0			22.
23.	0	0			23.
24.	1,802,663	23,373			24.
25.	610,124	0			25.
26.	14,372,223	186,350			26.
27.	11,477,754	148,821			27.
28.	0			0	28.
29.	26,460,101	335,171		0	29.
30.	0				30.
31.	0				31.
32.					32.
33.	0				33.
34.	0				34.
35.	0				35.
36.	0				36.
37.	0			0	37.
38.	83,909,948	419,686	11,279	13,059,815	38.
39.				5,651	39.
40.	0	0	0	351	40.
41.	0	0	0	0	41.
42.	91,318,985	5,180,630	1,077,762	22,086,599	42.
43.	87,136,558	2,188,752	140,128	15,833,087	43.
44.	0	0	0	0	44.
45.	87,136,558	2,188,752	140,128	15,833,087	45.
46.	4,182,427	2,991,878	937,634	6,253,512	46.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/16.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$720
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/17.

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.	20,032,693	7,840,971	1,214,038	542,493	50,450	29,497,200	29,680,645	26,651,793	11.4%
2000 Support Services										
2100 Students	2.	2,189,087	653,248	169,743	10,804		3,033,500	3,022,882	2,875,444	5.1%
2200 Instructional Staff	3.	1,377,983	452,856	66,457	38,804	786	1,948,700	1,936,886	1,997,667	-3.0%
2300 General Administration	4.	726,598	340,854	162,736	62,454	22,466	1,278,300	1,315,108	910,633	44.4%
2400 School Administration	5.	3,586,964	1,030,099	298,250		1,209	5,047,400	4,916,522	4,577,954	7.4%
2500 Central Services	6.	1,509,996	476,513	428,546	49,996	2,086	2,784,200	2,467,137	2,362,302	4.4%
2600 Operation & Maintenance of Plant	7.	5,252,935	1,574,181	4,491,905	4,420,894	5,118	15,561,661	15,745,033	14,688,936	7.2%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	205,673	61,315	34,512	65,394		378,000	366,894	371,383	-1.2%
610 School-Sponsored Cocurricular Activities	10.	149,931	41,864	2,189			192,100	193,984	189,670	2.3%
620 School-Sponsored Athletics	11.	811,350	160,270	297,689	154,169	31,944	1,731,600	1,455,422	1,754,871	-17.1%
630 Other Instructional Programs	12.	50,037	13,019		2,031		75,800	65,087	0	--
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	35,893,247	12,645,190	7,166,065	5,347,039	114,059	61,528,461	61,165,600	56,380,653	8.5%
200 Special Education										
1000 Instruction	15.	7,195,034	1,977,366	322,761	23,765	1,323	9,914,100	9,520,249	8,913,767	6.8%
2000 Support Services										
2100 Students	16.	3,380,737	806,425	385,618	36,153		4,567,900	4,608,933	4,324,258	6.6%
2200 Instructional Staff	17.	671,718	201,862	125,035	7,959	1,300	1,012,500	1,007,874	968,943	4.0%
2300 General Administration	18.			0			0	0	0	0.0%
2400 School Administration	19.			10,840			10,800	10,840	11,120	-2.5%
2500 Central Services	20.			3,235			3,000	3,235	12,544	-74.2%
2600 Operation & Maintenance of Plant	21.	45,391	12,306		3,146		69,800	60,843	60,212	1.0%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	11,292,880	2,997,959	847,489	71,023	2,623	15,578,100	15,211,974	14,290,844	6.4%
400 Pupil Transportation	25.	3,365,332	1,084,767	1,323,861	347,984	80	6,452,600	6,122,024	5,496,554	11.4%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,062,038	759,326	198,235	5,183	217	4,025,000	4,025,000	4,025,000	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	103,800	25,612					129,412	129,413	0.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.							0	0	0.0%
Subtotal (lines 28 and 29)	30.	103,800	25,612	0	0	0	129,412	129,412	129,413	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	336,318	72,021	34,737	39,472		522,970	482,548	540,883	-10.8%
Total Expenditures (lines 14, 24-27, 30-32)	33.	54,053,615	17,584,875	9,570,387	5,810,701	116,979	88,236,543	87,136,558	80,863,347	7.8%

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 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	1,082,351										1.
Interest Income	2.	361										2.
Total Revenues (lines 1 and 2)	3.	1,082,712										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		701,624	135,694				974,865	837,318	865,296	-3.2%	4.
2100 Support Services - Students	5.		19,005	3,675				9,150	22,680	25,311	-10.4%	5.
2200 Support Services - Instructional Staff	6.		12,831	2,481				9,150	15,312	21,025	-27.2%	6.
Program 100 Subtotal (lines 4-6)	7.		733,460	141,850				993,165	875,310	911,632	-4.0%	7.
200 Special Education												
1000 Instruction	8.		128,403	24,834				98,975	153,237	159,625	-4.0%	8.
2100 Support Services - Students	9.							0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	10.
Program 200 Subtotal (lines 8-10)	11.		128,403	24,834				98,975	153,237	159,625	-4.0%	11.
Other Programs (Specify) 510,550,620												
1000 Instruction	12.							0	0	0	0.0%	12.
2100 Support Services - Students	13.							0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary	16.	503	1,082,712	861,863	166,684			1,092,140	1,028,547	1,071,257	-4.0%	54,668
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	2,166,109										17.
Interest Income	18.	10,519										18.
Total Revenues (lines 17 and 18)	19.	2,176,628										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,418,406	283,723				3,570,369	1,702,129	1,647,355	3.3%	20.
2100 Support Services - Students	21.							43,920	0	28,570	-100.0%	21.
2200 Support Services - Instructional Staff	22.		35,830	6,933				34,105	42,763	0	-	22.
Program 100 Subtotal (lines 20-22)	23.		1,454,236	290,656				3,648,394	1,744,892	1,675,925	4.1%	23.
200 Special Education												
1000 Instruction	24.		242,718	46,280				289,566	288,998	275,923	4.7%	24.
2100 Support Services - Students	25.		13,145	2,537				68,100	15,682	13,472	16.4%	25.
2200 Support Services - Instructional Staff	26.							1,952	0	0	0.0%	26.
Program 200 Subtotal (lines 24-26)	27.		255,863	48,817				359,618	304,680	289,395	5.3%	27.
Other Programs (Specify) _510,550,620_												
1000 Instruction	28.		90,279	17,435				124,920	107,714	102,235	5.4%	28.
2100 Support Services - Students	29.							0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.							0	0	0	0.0%	30.
Other Programs Subtotal (lines 28-30)	31.		90,279	17,435				124,920	107,714	102,235	5.4%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	2,135,737	2,176,628	1,800,378	356,908			4,132,932	2,157,286	2,067,555	4.3%	2,155,079
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	2,164,701										33.
Interest Income	34.	5,611										34.
Total Revenues (lines 33 and 34)	35.	2,170,312										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,519,041	247,011	2,131	2,055		2,277,891	1,770,238	1,730,521	2.3%	36.
2100 Support Services - Students	37.		33,997	6,577				31,110	40,574	50,613	-19.8%	37.
2200 Support Services - Instructional Staff	38.		22,950	4,438	4,531			31,110	31,919	42,048	-24.1%	38.
Program 100 Subtotal (lines 36-38)	39.		1,575,988	258,026	6,662	2,055		2,340,111	1,842,731	1,823,182	1.1%	39.
200 Special Education												
1000 Instruction	40.		229,697	44,423				236,728	274,120	319,229	-14.1%	40.
2100 Support Services - Students	41.							0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	42.
Program 200 Subtotal (lines 40-42)	43.		229,697	44,423	0	0		236,728	274,120	319,229	-14.1%	43.
530 Dropout Prevention Program:												
1000 Instruction	44.							76,616	0	0	0.0%	44.
Other Programs (Specify) _____												
1000 Instruction	45.							0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staf	46.							0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	754,395	2,170,312	1,805,685	302,449	6,662	2,055	2,653,455	2,116,851	2,142,411	-1.2%	807,856
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,890,635	5,429,652	4,467,926	826,041	6,662	2,055	7,878,527	5,302,684	5,281,223	0.4%	3,017,603

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.	0	164,218	679,929			0	2,957,631	844,147	923,791	-8.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	70,661	29,655			11,110	1,000,000	111,426	91,493	21.8%
2300, 2400, 2500, 2900 Administration	4.	0		933,032		0	0	500,000	933,032	1,313,488	-29.0%
2600 Operation & Maintenance of Plant	5.	0		87,706			0	1,511,908	87,706	15,117	480.2%
2700 Student Transportation	6.	0		55,547			0	0	55,547	26,149	112.4%
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		6,147			150,747	0	156,894	373,590	-58.0%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	234,879	1,792,016	0	0	161,857	5,969,539	2,188,752	2,743,628	-20.2%

(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 \$40,422

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.	5,969,539	2,328,603	28,318,677	0	0	0	1,500,000	
6150 Classified Salaries	2.	0	0	0	74,066	0	0	0	
6200 Employee Benefits	3.	0	0	0	18,699	0	0	0	
6450 Construction Services	4.	500,000	150,748	28,318,677	25,441,915	0	0	0	140,128
6710 Land and Improvements	5.	0	0	0	0	0	0	1,500,000	
6720 Buildings and Improvements	6.	1,300,000	0	0	0	0	0	0	
673X Furniture and Equipment	7.	1,369,539	365,647	0	349,994	0	0	0	
673X Vehicles	8.	0	0	0	1,187,907	0	0	0	
673X Technology-Related Hardware and Software	9.	2,800,000	1,812,208	0	15,605	0	0	0	
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	
Total (lines 2-11)	12.	5,969,539	2,328,603	28,318,677	27,088,186	0	0	1,500,000	140,128
Total amounts reported on lines 1 through 10 above for:									
Renovation	13.	2,896,127	0	7,318,677	8,698,006			0	
New Construction	14.	0	0	21,000,000	18,390,180	0	0	1,500,000	140,128
Other	15.	3,073,412	2,328,603	0	0	0	0	0	
Total (lines 13-15)	16.	5,969,539	2,328,603	28,318,677	27,088,186	0	0	1,500,000	140,128

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	280
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$39,242,926
Buildings and Improvements	\$238,014,225
Furniture, Equipment, Vehicles, and Technology	\$28,730,926
Construction in Progress	\$23,053,396
Total	\$329,041,473

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 IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	62,656	4,194,882	(80,710)	4,417,000	4,032,361	144,467
2.	(5,125)	566,734	(7,515)	550,000	546,569	7,525
3.	0			0	0	0
4.	0			0	0	0
5.	10,689	169,856	(1,399)	14,500	178,986	160
6.	1	24,993	(737)	0	24,256	1
7.	0			0	0	0
8.	(247,053)	2,880,154	(77,875)	2,800,000	2,561,706	(6,480)
9.	(546)	13,180	(385)	13,100	12,249	0
10.	0			0	0	0
11.	0			0	0	0
12.	5,482	313,565	(4,022)	335,000	317,885	(2,860)
13.	0			0	0	0
14.	849,915	728,354		500,000	128,688	1,449,581
15.	291,679	661,061		500,000	650,288	302,452
16.	0			0	0	0
17.	(93,262)	898,536	(25,870)	1,200,000	907,373	(127,969)
18.	874,436	10,451,315	(198,513)	10,329,600	9,360,361	1,766,877

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
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	0	111,169		111,000	111,169	0
20.	(1,374)	47,759		93,900	46,385	0
21.	0			0	0	0
22.	0			0	0	0
23.	0			0	0	0
24.	0			0	0	0
25.	0			0	0	0
26.	0			0	0	0
27.	(61,776)	251,039		115,000	223,713	(34,450)
28.	(63,150)	409,967		319,900	381,267	(34,450)

Total Federal and State Projects (lines 18 and 28)

29.	811,286	10,861,282	(198,513)	10,649,500	9,741,628	1,732,427
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers in (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service 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, and may not receive any transfers in.

		REVENUES AND OTHER FINANCING SOURCES (excluding 5200)		FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	
OTHER FUNDS							
020 Instructional Improvement	1.	363,372	556,025		1,320,000	801,693	117,704
050 County, City, and Town Grants	2.	0	0		0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant	5.	1,883,495	95,875		1,000,000	0	1,979,370
515 Civic Center	6.	558,298	420,842		600,000	504,744	474,396
520 Community School	7.	238,792	513,617		650,000	454,574	297,835
525 Auxiliary Operations	8.	809,919	2,098,209		1,500,000	2,069,331	838,797
526 Extracurricular Activities Fees Tax Credit	9.	632,737	1,290,883		1,500,000	1,215,716	707,904
530 Gifts and Donations	10.	2,134,510	606,057		900,000	1,285,859	1,454,708
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	0		0	0	0
540 Fingerprint	12.	436	3,636		25,000	3,468	604
545 School Opening	13.	1,202,041	7,752		0	0	1,209,793
550 Insurance Proceeds	14.	164,687	82,619		200,000	37,144	210,162
555 Textbooks	15.	55,149	2,577		40,000	4,132	53,594
565 Litigation Recovery	16.	267,143	27,347		5,000	183,506	110,984
570 Indirect Costs	17.	4,759	766	373,513	540,000	379,040	(2)
575 Unemployment Insurance	18.	89,229	655		50,000	8,858	81,026
580 Teacherage	19.	0	0		0	0	0
585 Insurance Refund	20.	22,604	173		0	0	22,777
590 Grants and Gifts to Teachers	21.	1,000	1,816		15,000	1,871	945
595 Advertisement	22.	0			0	0	0
596 Joint Technical Education	23.	33,597	996,728		910,000	908,993	121,332
620 Adjacent Ways	24.	1,066,483	11,279		1,500,000	140,128	937,634
630 Bond Building	25.	28,318,677	14,478,783		28,318,677	27,593,984	15,203,476
639 Impact Aid Revenue Bond Building	26.	0	0		0		0
650 Gifts and Donations—Capital	27.	70,328	32,116		50,000	90,664	11,780
660 Condemnation	28.	132,766	1,012		0	0	133,778
665 Energy and Water Savings	29.	0	0		0	0	0
686 Emergency Deficiencies Correction	30.	0	0		0	0	0
691 Building Renewal Grant	31.	75,441	175,645		600,000	498,896	(247,810)
695 New School Facilities	32.	0	0		0	0	0
700 Debt Service	33.	9,020,782	13,065,466		13,000,000	15,833,438	6,252,810
720 Impact Aid Revenue Bond Debt Service	34.	0	0		0	0	0
850 Student Activities	35.	437,406	1,011,119			925,470	523,055
855 Insurance Withholding	36.	1,189,964	9,325,783		9,500,000	7,971,397	2,544,350
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.				0		0
955 Intergovernmental Agreements	2.	12,238	8,684		50,000		20,922
950 Warehouse	3.		112,485		0	84,700	27,785
951 Graphics & Printing	4.	341,425	391,502		500,000	332,216	400,711

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	300,000	
Class Size Reduction	350,000	322,809
Dropout Prevention Programs	435,000	471,690
Instructional Improvement Programs	235,000	7,194
Total Expenditures (lines 1-4)	1,320,000	801,693

(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. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2016	\$91,035,000	1.
2. Bonds issued during FY 2017	43,500,000	2.
3. Bonds retired during FY 2017	40,850,000	3.
4. Bonds Outstanding, June 30, 2017	\$93,685,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$0	5.
6. Short-term Debt Outstanding, June 30, 2017	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates			
a. Primary	\$1,438,175,653	Tax Rate	4.1145
b. Secondary	\$1,509,367,357	Tax Rate	1.3773
2. Number of Schools			21
3. Actual Days in Session			178
4. Area of School District (Square Miles)			108

(Report this WHETHER OR NOT district changed boundaries in FY 2017)

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)	\$55,689,279
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,247,735
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$9,234,183
4. Support Services—Students (Function 2100)	\$9,266,511
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$29,096,093
6. Total Current Expenditures	\$107,533,801

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

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

G. Cash and Investments held at June 30, 2017

1. Sinking funds	\$6,252,684
2. Bond funds	\$15,203,476
3. Other funds, except for any employee retirement funds	\$25,124,495

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

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

1. Quantitative Reasoning
2. Verbal Reasoning
3. Nonverbal Reasoning
4. Total Duplicated Enrollment (lines 1-3)

	GRADE													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1.	0	0	5	4	7	33	28	23	27	31	29	21	19	227
2.	0	5	19	16	19	27	22	28	35	27	28	46	35	307
3.	0	50	93	208	217	235	202	148	169	135	130	105	98	1,790
4.	0	55	117	228	243	295	252	199	231	193	187	172	152	2,324

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Total All Disability Classifications
2. Gifted Education
3. Remedial Education
4. ELL Incremental Costs
5. ELL Compensatory Instruction
6. Vocational and Technological Education
7. Career Education
8. Total (lines 1-7)

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL
1.	13,858,100	13,771,023
2.	760,000	732,526
3.	0	0
4.	0	0
5.	0	0
6.	725,000	707,751
7.	235,000	674
8.	15,578,100	15,211,974

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

Actual Expenditures for all Gifted Programs:

K-8	\$	628,885
9-12	\$	77,441
Total	\$	<u>706,326</u>

D. EXPENDITURES FOR AUDIT SERVICES

1. Nonfederal Audit Expenditures - M&O Fund
2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
1.	44,500	47,066
2.	5,000	5,000

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

Actual Expenditures made in FY 2017 \$ 2,157,286

F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
329,249			329,249
			0
5,520			5,520
			0
			0
334,769	0	0	334,769

(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 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	4,918,734	1,212,331	676,741	3,489,664	2,924,013	5,125				1,082,605	199	14,309,412
2000 Support Services												
2100 Students	557,276	153,527	31,832	55,229	25,380	38,836			12,339	995	875,414	
2200 Instructional Staff	1,214,318	312,209	759,848	162,727	17,095	30,804			0	0	2,497,001	
2300 General Administration	29,301	5,860	535	2,047	5,739	0	101,350		0	9,888	154,720	
2400 School Administration	1,241	240	0	71	415	0			0	0	1,967	
2500, 2900 Central Services, Other	117,196	23,392	122,108	1,647	976,721	2,550		0	0	0	1,243,614	
2600 Operation and Maintenance of Plant	0	0	369,369	175,752	159,762	0			0	271,349	976,232	
2700 Student Transportation	0	0	78,738	0	1,259,059	0			0		1,337,797	
3000 Operation of Noninstructional Services												
3100 Food Service Operations	1,631,291	473,746	231,032	2,826,513	135,607	3,955			0	0	5,302,144	
3200 Enterprise Operations	7,984	3,302	0	0	0	0			0	0	11,286	
3300 Community Services Operations										37,705	37,705	
3400 Bookstore Operations	68,939	38,925	40,677	3,499	13,097	0			1,845	0	166,982	
4000 Facilities Acquisition and Construction	74,066	18,700	26,767,607	0	596,093	0			0	1,984	27,458,450	
5000 Debt Service								11,955,000	4,312,937	0	16,267,937	
Total (lines 1-14)	8,620,346	2,242,232	29,078,487	6,717,149	6,112,981	81,270	101,350	11,955,000	4,312,937	1,096,789	322,120	70,640,661

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)	23,175,750	631,364	769,120
2. Special Education (Programs 200-230, 250, and 300-399)	5,725,274	165,170	106,470
3. Vocational Education (Programs 270 and 540)	15,337	4,122	0
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,031,078	45,230	100,743
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	23,027	17,736	28,132

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 804,132
7. Number of FTE-Certified Teachers	783
8. Number of FTE-Contract Teachers	25

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	1,039,775
2. 6620-6629 Energy	4,397,693

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0		0
2. Program 800	0		0
3. Program 900	18,009	304,111	322,120
4. Total (lines 1-3)	18,009	304,111	322,120

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	
2. 6720 Buildings and Improvements	
3. 6731-39 Equipment	596,093
4. Total (lines 1-3)	596,093
5. 6450 Construction	26,194,994

Technology (All Funds, All Functions)

1. 6650 Supplies-Technology-Related	4,578
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	2,602,411
3. Subtotal (Lines 1-2)	2,606,989
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	596,482

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

100210000

I certify that the Annual Financial Report of AMPHITHEATHER UNIFIED District, PIMA County, for fiscal year 2017 was approved by the Governing Board on October 3, 2017, 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.

Avg. Daily Membership

2016

2017

Attending

13,246.220

13,445.041

2017 Tax Rates:

Primary

Secondary

4.1145

1.3773

ADE/AG 41-202S Rev. 8/17-FY 2017

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				61,528,461	61,165,600	
Special Education				15,578,100	15,211,974	
Pupil Transportation				6,452,600	6,122,024	
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	
K-3 Reading Program				522,970	482,548	
Maintenance and Operation Total	7,409,037	83,909,948	0	88,236,543	87,136,558	4,182,427
Classroom Site Funds	2,890,635	5,429,652		7,878,527	5,302,684	3,017,603
Instructional Improvement	363,372	556,025		1,320,000	801,693	117,704
Unrestricted Capital Outlay	4,760,944	419,686	0	5,969,539	2,188,752	2,991,878
Adjacent Ways	1,066,483	11,279	0	1,500,000	140,128	937,634
Bond Building	28,318,677	14,478,783	0	28,318,677	27,593,984	15,203,476
Other Capital Funds	132,766	1,012	0	0	0	133,778
New School Facilities	0	0		0	0	0
Federal Projects	874,436	10,451,315	(198,513)	10,329,600	9,360,361	1,766,877
State Projects	(63,150)	409,967		319,900	381,267	(34,450)
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0			0	0	0
School Plant Fund	1,883,495	95,875	0	1,000,000	0	1,979,370
Food Service	797,199	5,991,576	(175,000)	6,500,000	5,918,740	695,035
Civic Center	558,298	420,842	0	600,000	504,744	474,396
Community School	238,792	513,617	0	650,000	454,574	297,835
Auxiliary Operations	809,919	2,098,209	0	1,500,000	2,069,331	838,797
Extracurricular Activities Fees	632,737	1,290,883	0	1,500,000	1,215,716	707,904
Gifts and Donations	2,204,838	638,173	0	950,000	1,376,523	1,466,488
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	436	3,636	0	25,000	3,468	604
School Opening	1,202,041	7,752	0	0	0	1,209,793
Insurance Proceeds	164,687	82,619	0	200,000	37,144	210,162
Textbooks	55,149	2,577	0	40,000	4,132	53,594
Litigation Recovery	267,143	27,347	0	5,000	183,506	110,984
Indirect Costs	4,759	766	373,513	540,000	379,040	(2)
Unemployment Insurance	89,229	655	0	50,000	8,858	81,026
Teacherage	0	0	0	0	0	0
Insurance Refund	22,604	173	0	0	0	22,777
Grants and Gifts to Teachers	1,000	1,816	0	15,000	1,871	945
Advertisement	0	0	0	0	0	0
Joint Technical Education	33,597	996,728	0	910,000	908,993	121,332
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	9,020,782	13,065,466	0	13,000,000	15,833,438	6,252,810
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	75,441	175,645	0	600,000	498,896	(247,810)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	437,406	1,011,119			925,470	523,055
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	12,238	8,684	0	50,000	0	20,922
OPEB	0	112,485	0	0	84,700	27,785
Other Funds	1,531,389	9,717,285	0	10,000,000	8,303,613	2,945,061

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

**FY 2017
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
520 Special K-3 Program Override								
1000 Instruction	1.						0	0
2000 Support Services								
2100 Students	2.						0	0
2200 Instructional Staff	3.						0	0
2300 General Administration	4.						0	0
2400 School Administration	5.						0	0
2500 Central Services	6.						0	0
2600 Operation & Maintenance of Plant	7.						0	0
2900 Other	8.						0	0
3000 Operation of Noninstructional Services	9.						0	0
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center								
1000 Instruction	11.						0	0
2000 Support Services								
2100 Students	12.						0	0
2200 Instructional Staff	13.						0	0
2300 General Administration	14.						0	0
2400 School Administration	15.						0	0
2500 Central Services	16.						0	0
2600 Operation & Maintenance of Plant	17.						0	0
2900 Other	18.						0	0
3000 Operation of Noninstructional Services	19.						0	0
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.	0	0	0	0	0	0	0

**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	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

**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	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								0	0	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.								0	0	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								0	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	26.

AFR Instructions

Page	Reference	Instructions
	Instructions	<p>These instructions are provided to help school districts prepare the annual financial report (AFR). Within the forms, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related forms after reviewing the instructions, simply click on the form's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p>
	Reconciling	<p>All revenues, expenditures, and fund balances presented on the AFR must agree with the district's final accounting records for the year ended June 30, 2017. Before completing the AFR, districts must reconcile their accounting records to the County School Superintendent's (CSS) records after the CSS has reconciled to the County Treasurer. (Districts in the accounting responsibility program must reconcile to the County Treasurer before completing the AFR.) Accrued revenues and expenditures at June 30, 2017, not recorded by the CSS should be identified as reconciling items on the reconciliation and must be included in the revenues and expenditures reported in the AFR.</p>
	Budget Amounts	<p>Budget amounts should be taken from the district's most recently revised, adopted FY 2017 expenditure budget, which has been submitted to ADE.</p> <p>All budget and actual amounts reported throughout the AFR should be rounded to the nearest dollar.</p>
	Beginning Fund Balances	<p>The beginning balance for each fund at July 1, 2016, should agree to the fund's ending balance reported on the AFR for FY 2016, if the ending balance was reported correctly. If the ending balance on the FY 2016 AFR was incorrect for any fund, districts should compute the beginning balance for such funds as follows:</p> <p>Cash, prepaid, and inventory balances (object codes 0100, 0150, and 0160) at 6/30/16. Plus: Accrued revenues as of 6/30/16, received during the 60-day period following 6/30/16. Less: Payments made during the 60-day period following 6/30/16, for goods and services received on or before 6/30/16, but not paid for by that date.</p>
	Reporting Sub-funds	<p>Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 611 to account for its capital override, that sub-fund's activity should be included in the amounts reported for Fund 610—Unrestricted Capital Outlay.</p>
	Revenue General	<p>Revenues must include cash receipts through June 30, 2017, and accrued revenues received during the 60-day encumbrance period following fiscal year-end. Examples of accrued revenues are:</p> <ol style="list-style-type: none"> 1) federal reimbursements received for meals served in FY 2017; 2) property taxes collected for levies of prior fiscal years; 3) tuition received for students attending the district during FY 2017; 4) FY 2017 CSF revenues received; 5) FY 2017 state aid apportionment rollover payments made in the beginning of July 2017 (FY 2018), pursuant to Laws 2016, Ch. 117, §162. 6) the district's portion of the FY 2017 \$50,000,000 from 2016 Prop 123 additional funding. <p>In addition, revenues must include any cash receipts of FY 2017 that relate to a prior fiscal year but were not received in the prior year's encumbrance period; such as, FY 2016 Statewide recalculation adjustments made in October 2016, as described in School Finance Memorandum 17-022.</p>

AFR Instructions

Page	Reference	Instructions
	Expenditure General	Expenditures must include cash disbursements through June 30, 2017, and payments made after fiscal year-end, but prior to August 30, 2017, for goods and services received on or before June 30, 2017.
Cover	Name, County, CTDS Number	The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.
Cover	Alert	An Alert will appear on the Cover of the AFR when commonly missed areas of the AFR are not completed. The Alert will disappear as the related areas of the AFR are completed. Districts should complete all areas of the AFR that apply to their district operations, whether or not an item is listed in the Alert. This Alert does not replace the need for a separate district employee to review the AFR for accuracy and completeness.
1	Footnotes 1 and 3	The beginning and ending fund balances for the M&O Fund should include the amount of the M&O Fund revolving account cash balance at July 1, 2016, and June 30, 2017, respectively. The revolving account balances should also be recorded in the spaces provided in footnotes (1) and (3).
1	Line 15	Districts receiving transportation fees from other government sources within Arizona should report those revenues on this line. Districts should have increased their M&O budget capacity for these amounts on page 7, line 8i of the expenditure budget.
1	Lines 5 through 16 General Tuition Guidance	Districts charging tuition for full-day kindergarten or preschool programs should not record such revenues in the M&O or UCO funds. These tuition revenues should be recorded in the Community School Fund (520) on page 6 of the AFR.
1	Line 25	Include revenues received from the State that can be used for any legal purpose without restriction, such as the district's portion of the FY 2017 \$50,000,000 from 2016 Prop 123 additional funding. Do not include state equalization or additional state aid amounts as they are reported on lines 26 and 27.
1	Lines 26 and 27	The amounts reported on these lines (from the district's accounting records) should be compared to the total state equalization assistance and total additional state aid amounts through payment 13 as shown on the district's most recent APOR 64-1 report. Reconciling these amounts to the APOR report will help districts ensure that all appropriate revenues are included in the correct FY's accounting records.
1	Line 30	Do not include Federal Impact Aid revenues received on this line. These revenues should be reported in Fund 378 on page 5. See line 40 for instructions for reporting transfers from the Impact Aid Fund.
1	Line 40	This line should include Impact Aid monies transferred to the M&O Fund. Impact Aid revenues should be recorded in the Impact Aid Fund, but may be transferred to the M&O fund to provide cash for the difference between the Transportation Revenue Control Limit and Transportation Support Level or to reduce or eliminate the amount levied as property taxes.
1	Line 43	Total expenditures for the M&O and UCO Funds are pulled from page 2, line 33 and page 4, line 10, respectively. Expenditures must be entered for the Adjacent Ways and Debt Service Funds here <u>and</u> on page 6, line 24 and line 33, respectively.

AFR Instructions

Page	Reference	Instructions
3	General	Expenditures coded during the fiscal year to any of the individual Classroom Site Funds (011-013) that would have caused the district to exceed the Classroom Site Fund Budget Limit or the appropriate percentage allocation for the individual fund should be reclassified to the M&O or other appropriate fund before the AFR is completed.
4	UCO Override Line 1	Enter the actual expenditure amounts from any Unrestricted Capital Outlay Override authorized by A.R.S. §15-481. Amounts included on line 1 must also be included on lines 2-9, as appropriate.
4	UCO Fund Expenditures Lines 2-9	Enter <u>all</u> expenditures from the UCO Fund including Special K-3 Program Override and Joint Career and Technical Education and Vocational Education Center, as reported on the Supplement, page 2, and Desegregation, as reported on the Desegregation Supplement-Districtwide, page 3.
4	Other Funds—Required Capital Expenditure Detail for Funds 610, 630, 695, & 620	In accordance with A.R.S. §15-904(B), detailed budgeted and actual expenditures for only the items listed in lines 2-11 must be reported from the UCO (610), Bond Building (630), New School Facilities Funds (695), and Adjacent Ways (620). The amounts reported on lines 2-11 may not include all expenditures of these funds as shown on line 1. Total expenditures for these funds should also be reported in the table above and in the Other Funds table on page 6, as applicable. In addition, these detailed expenditures reported in lines 2-11 must be separately reported as new construction or renovation on lines 13-15. If the designation of new construction or renovation does not apply to a particular expenditure reported on lines 2-11, the amount should be reported as "Other." Therefore, the total budgeted and actual expenditures for each fund reported on line 12 must agree to the total amounts reported on line 16, by fund.
4	New construction cost per square foot	Report the cost per square foot for new construction projects in progress or completed during the fiscal year for Funds 610, 630, 695, and 620. For projects still in progress at year-end, districts should calculate the cost per square foot by dividing the <u>anticipated</u> total cost of all projects upon completion by the <u>anticipated</u> total square footage of all projects upon completion. For projects that were completed during the fiscal year, districts should calculate the cost per square foot by dividing the total <u>actual</u> cost of all projects upon completion by the total <u>actual</u> square footage of all projects.
4	Capital Assets, Lines 1-3	Enter the total costs (before depreciation), by asset classification, for all assets recorded on the capital assets list as of June 30, 2017. Assets with costs below \$5,000 should not be included on the capital assets list or in amounts reported here unless the district's governing board has established a capitalization threshold of less than \$5,000. Do not include stewardship list items in these amounts.
4	Capital Assets, Line 4	Enter the total cost of construction in progress as of June 30, 2017. This amount will not appear on the capital assets list as of June 30, 2017, as these amounts are not recorded on the list until the project(s) is completed.
5	Federal Projects	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 135 to account for ESEA Title I monies, that sub-fund's activity should be included in the amounts reported on line 1, Fund 100-130—ESEA Title I—Helping Disadvantaged Children.

AFR Instructions

Page	Reference	Instructions
5	Fund Transfers In (Out) 5200, 6910 & 6930	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object codes 6910 & 6930) must be entered as negative numbers (with a minus) on this page.
5	State Projects	Any district using funds for internal management purposes that are not included in the USFR Chart of Accounts should combine revenues and expenditures from those funds into the appropriate bold-level fund for proper reporting on the AFR. For example, if the District uses a sub-fund such as 401 to account for a portion of its vocational education monies, that sub-fund's activity should be included in the amounts reported on line 19, Fund 400—Vocational Education.
6	Other Funds—School Plant Line 5	Actual expenditures made in the School Plant Fund (500) in accordance with A.R.S. §15-1102. Districts that established subfunds for School Plant in funds 501-504 to account for monies received that were restricted for different purposes by statute, should report all expenditures from those funds on this line.
6	Other Funds—Bond Building and New School Facilities Lines 25 & 32	Actual expenditures for the Bond Building (630) and New School Facilities (695) Funds should include all expenditures from these funds, which may exceed the detailed expenditures reported on page 4.
6	Fund Transfers In (Out) 5200 (6930)	Transfer amounts should not be included in the revenue or expenditures columns. Transfers-out (object code 6930) must be entered as negative numbers (with a minus) on this page.
6	Other Line 36	Expenditures related to monies remaining in Fund 080—Student Success should be reported on line 36—Other, along with any other funds not included elsewhere in the AFR.
6	Internal Service Funds—IGAs Line 2	If fund numbers other than 955 are used for Intergovernmental Agreements, include activity from all intergovernmental agreement funds on this line.
7	General	Page 7 includes several sections that are independent from one another and serve separate purposes. Be sure to read any instructions available for each individual section, as some expenditures may be reported in more than one section.
7	Section A—Bonds and Short-term Debt	<p>This information is included in the AFR to assist with Form 33 reporting to the National Center for Education Statistics. For more information on Form 33, please refer to the Page 9 General instructions below.</p> <p>Bonds—Report beginning and ending balances for all general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Report all such debt issued during the fiscal year on line 2. Report all principal payments made on such debt during the fiscal year on line 3.</p> <p>Short-term Debt—Report beginning and ending balances for interest-bearing debt with a term of one year or less such as bank revolving lines of credit, tax anticipation notes, and other short-term debt. Districts with short-term debt activity but no beginning and ending balances should report 0 on lines 5 and 6.</p> <p>DO NOT INCLUDE lease purchase agreements, compensated absences, accounts payable, and other noninterest bearing obligations in amounts reported in this section.</p>

AFR Instructions

Page	Reference	Instructions
7	Section C— Liabilities in Excess of the Budget	If the actual expenditures incurred in excess of the budget were less than the amount approved by the county, include only the actual expenditures incurred in excess of the budget in this section, not the amount approved by the county.
7	Section D— Current Expenditures by Category	<p>A.R.S. §15-255 requires the Superintendent of Public Instruction’s Annual Report to include total current expenditures per pupil and separate per pupil amounts by type of district for (1) classroom instruction excluding classroom supplies, (2) classroom supplies, (3) district and school administration, (4) support services—students, and (5) all other support services and operations. ADE will calculate the “per pupil” amounts based on the total current expenditures reported on lines 1 through 5 in this section.</p> <p>Current expenditures include expenditures from all funds for elementary and secondary education (e.g., M&O, CSF, Auxiliary Operations, Extracurricular Activities Tax Credit, most federal and state projects, etc., for PSD-12). Current expenditures do not include expenditures for tuition paid to other Arizona school districts, capital (land and improvements, buildings and improvements, furniture, equipment, technology, vehicles), Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and non-PSD-12 school programs appropriately recorded in Program Codes 700, 800, and 900 (e.g., adult/continuing education, community college education, community services, and day care centers).</p>
7	Section F—Rewards, Discounts, Incentives, and Other Financial Considerations Received from Credit Card Companies	<p>A.R.S. §35-391 requires districts to report the amount of any reward, discount, incentive or other financial consideration received as a result of making payments to vendors with a credit card. For this requirement, credit card is defined as:</p> <p>(a) Any instrument or device, whether known as a credit card, charge card, credit plate, courtesy card or identification card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, goods, services or anything else of value, either on credit or in possession or in consideration of an undertaking or guaranty by the issuer of the payment of a check drawn by the cardholder, on a promise to pay in part or in full at a future time, whether or not all or any part of the indebtedness represented by this promise to make deferred payment is secured or unsecured.</p> <p>(b) Any debit card, electronic benefit transfer card or other access instrument or device, other than a check that is signed by the holder or other authorized signatory on the deposit account, that draws monies from a deposit account in order to obtain money, goods, services or anything else of value.</p> <p>(c) Any stored value card, smart card or other instrument or device that enables a person to obtain goods, services or anything else of value through the use of value stored on the instrument or device.</p> <p>(d) The number assigned to an instrument or device described in subdivision (a), (b) or (c) of this paragraph even if the physical instrument or device is not used or presented.</p>

AFR Instructions

Page	Reference	Instructions
7	Section G—Cash and Investments held at fiscal year end	<p>ADE will use this information to complete Form 33, issued by the National Center for Education Statistics (NCES). NCES's instructions for these amounts indicate that districts should report ending balance amounts of cash and investments (at market value) for the following funds:</p> <p>Sinking funds – funds containing reserves held specifically for redemption of long-term debt.</p> <p>Bond funds – funds containing unexpended proceeds of bond issues that were being held pending their disbursement.</p> <p>Other funds – all other funds, exclude any employee retirement funds.</p> <p>Include cash balances; cash on hand; certificates of deposit; federal securities; state and local government securities; mortgages; and corporate stocks, bonds, and notes. Exclude accounts receivable, value of real property, and all nonsecurity assets.</p> <p>For more information on Form 33, please refer to the Page 9 General instruction below.</p>
8	Section B— M&O Fund Special Education Programs by Type	<p>Report all M&O Fund monies spent for special education (Programs 200 and 300, if used for JTED spending) operational expenditures in the Actual column. Documentation supporting the cost allocation method should be retained at the district and should include the reasoning behind the allocation, a list of the programs, the number of teachers and students by program, and all computation work sheets.</p> <p>Districts should report actual total expenditures in Program 200—Special Education for disability classifications defined in A.R.S. §15-761 on line 1, Total All Disability Classifications. State statute also includes the programs listed on lines 2-7 in the M&O Fund Special Education Subsection for budgetary purposes. The total expenditures for all of these programs on line 8 must agree to the total M&O Fund, Program 200 expenditures reported on page 2, line 24.</p>
8	Section D— Expenditures for Audit Services	<p>Do not include the costs of non-audit services such as consulting and application fees paid for submission of district’s Comprehensive Annual Financial Report to ASBO and GFOA for certification or fees for preparation of the Meritorious Budget Award application to ASBO in the nonfederal or federal audit services actual expenditures in this section.</p> <p>On Line D.1, enter the actual M&O Fund expenditures paid in FY 2017 related to nonfederal program and compliance audits.</p> <p>On Line D.2, enter the total actual federal audit service expenditures paid in FY 2017 from all funds.</p>
8	Sections E—Performance Pay	Do not report expenditures for the Performance Pay Component of the Classroom Site Fund or the Instructional Improvement Fund on this line.
8	Section F—Tuition	<p>Districts should use this table to report expenditures for all tuition object codes, 6561 through 6569, based on paid tuition invoices, including amounts paid for operations, capital, and debt related billing.</p> <p>-Type 03 districts should fill in lines 1 through 4 and 7 through 9, as applicable.</p> <p>-All Districts, other than Type 03 districts, should fill in lines 5 through 9, as applicable.</p>

AFR Instructions

Page	Reference	Instructions
8	Section F—Tuition (continued)	Type 03 districts should submit copies of the final tuition invoices that support the total tuition expenditure amounts reported for operations, capital, and debt service to ADE School Finance. Districts should scan final tuition invoices and save as a .pdf file. Email the .pdf file to the School Finance budget team with a subject line that references the district name, CTD number, and final tuition invoices at the link below: sfbudgetteam@azed.gov
9	General	The information included on this page will be used by ADE to complete the National Public Education Financial Survey (NPEFS) and Form 33 issued by the National Center for Education Statistics. Data from NPEFS is used to calculate a state per pupil expenditure amount that is used in the formula for allocating a number of federal program funds to states and school districts, including: Title I, Impact Aid, and Indian Education. Other programs make use of state per pupil expenditure data indirectly because their allocation formulas are based, in whole, or in part, on state Title I allocations. The NPEFS and Form 33 data are also used by researchers and government policymakers to address important education policy and research issues.
9	Additional Information for NPEFS Reporting	Report all expenditures from funds 020 through 799 . The total expenditures included on line 15 should be used as a check figure against the total expenditures for these funds in the districts' accounting records. Do not include expenditures from Funds 001, 011, 012, and 013, as detailed information for NPEFS reporting for those funds will be obtained by ADE from pages 2 and 3 of the AFR. In addition, do not include expenditures from Funds 800 and above as they are fiduciary (trust and agency) or proprietary (enterprise and internal service) funds and are not reported in the NPEFS.
9	Programs 700-900 Expenditure Detail	The total expenditures reported in this table for programs 700-900 should agree to the total expenditures reported in the "Programs 700-900" column in the table above.
9	Property Detail for Function 4000	The total expenditures reported in this table should agree to function 4000 expenditures reported on line 13 for the "Property" column in the table above.
9	Technology Detail	Report expenditures for technology-related supplies from all funds coded to object code 6650 on line 1. Technology-related hardware and software costs should be reported on lines 2 and 4. Amounts coded to 6737 or 6738 for items costing less than \$5,000 should be reported on line 2, and amounts coded to 6739 for items costing \$5,000 or more should be reported on line 4. Do not include expenditures for nontechnology-related equipment such as machinery, vehicles, and furniture (object codes 6731 through 6736) in this table.
9	Utilities and Energy Services Detail for Function 2600	Report expenditures for utility services from all funds coded to object codes 6410 and 6411 and energy expenditures, such as electricity, gas, coal, and gasoline coded to object codes 6620-6629.

AFR Instructions

Page	Reference	Instructions
9	Teacher Salaries Lines 1-5	Report base salaries (including CSF Performance Pay), overtime, and additional compensation paid to certified teachers, certified substitute teachers, and retired and returned to work as contract/leased teachers from all funds for the specified programs. Do not include salaries paid to instructional aides or assistants or any noncertified teachers. If a teacher is paid from more than one program, allocate the salary based on the amount of time instructing in each program. If the district has used the optional object codes in the Chart of Accounts for teachers and substitute teachers, amounts for certified teachers should be recorded in object code 6112 and amounts for certified substitutes should be recorded in object code 6113.
9	Other Items— Textbooks Line 6	Report expenditures for textbooks, periodicals, and other print medium used for classroom instruction. Do not include expenditures relating to on-line texts or tools.
Summary	General	The Summary condenses the information in the AFR for more economical publication. Most information in the Summary automatically pulls from the AFR, so the AFR should be completed before the Summary.
Summary	ADM	Obtain total Attending ADM for FY 2016 and FY 2017 from ADE’s ADM Attending Summary reports (ADMS 45-2), available on ADE’s website at the link below: www.ade.az.gov/districts
Summary	Other Capital Funds	Record the total of Funds 660 and 665 as reported on AFR page 6, Other Funds, lines 28 and 29.
Summary	Federal Projects	Record the total of Funds 100-399 as reported on AFR page 5, Federal Projects, line 18.
Summary	State Projects	Record the total of Funds 400-499 as reported on AFR page 5, State Projects, line 28.
Summary	Gifts and Donations	Record the combined total of Funds 530 and 650, as reported on AFR page 6, Other Funds, lines 10 and 27.
Summary	Other Funds	Record the combined total of the Other Funds on AFR page 6, line 36 and the other Internal Service Funds on AFR page 6, line 4.
Supplement Page 1	Program 520 Special K-3 Program Overrides	Report M&O Fund expenditures of Special K-3 Program Overrides approved by voters before November 24, 2009, on lines 1-9. Do not include expenditures from any Special Program Override approved pursuant to A.R.S. §15-482 for preschool children with disabilities and students enrolled in kindergarten through grade 12. Those override expenditures should be included on the applicable lines for the M&O Fund on page 2 of the AFR.
Supplement Page 1	Program 540	A.R.S. §15-910.01 requires the State Board of Education (SBE) approval prior to including amounts here. Currently, no districts have been authorized by the SBE.
Supplement Page 2	General	Amounts included on this page must also be included on AFR page 4, lines 2-9 as appropriate.
Supplement Page 2	Program 540	A.R.S. §15-910.01 requires SBE approval prior to including amounts here. Currently, no districts have been authorized by the SBE.

Helpful Hints for Using the AFR Forms in Excel

Protected View and Enabling Content

Some of the Excel files in the AFR package zip file, or prior year budget or AFR files brought into a new folder, may cause warning messages (e.g., protected view, enable content, etc.) to appear on your computer the first time you open the files. The files are safe to use. **If you receive a warning, you will need to make the file a “trusted document” before you will be able to edit the file.** If an untrusted file is open while saving a trusted file, it could cause links between the files to break. If you need further assistance making the files "trusted documents," please work with your IT department as security could be set up differently for your computer or network. The solution is often as

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Arizona Auditor General's Office or ADE. Row height, column width, and cell format may be modified without unprotecting the sheet. Grid lines have been turned off in order to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing of the spreadsheet. Significant

File Integrity

Please keep the following in mind when using the forms in Excel to ensure that the district's data can be properly processed by ADE:

- File names should **not** be changed. If the file names are changed, the files may not appropriately link to each other.
- Rows and columns should **not** be added to or deleted from the forms.
- Information should **not** be copied and pasted from prior year's forms, as it can cause merged cells to unmerge and may result in duplicate reporting of expenditures, and/or the value being placed into a cell reference that is different than where ADE's processing system is expecting it.
- Sheet tabs should **not** be renamed.

** Users with an Excel version newer than Excel 2003 should save the file in the “Excel

Printing

The Excel files have been formatted to print on legal size paper (8 ½” by 14”), except for the Instructions and AFR Summary which are formatted to print on 8 ½” x 11” paper. If your printer’s settings are different from those used to set up the files, a little experimentation may be needed to get each sheet to print on one page. Users should try changing the “scaling” under page setup if needed.

-To print the entire file including the instructions—Select File/Print/Entire Workbook

-To print one page—Select File/Print/Active Sheets

-To print a group of pages (for example to print all sheets without the instructions)—Click on the Excel tab for the first page to be printed and hold the Shift key while clicking on the Excel tab for the last page to be printed – this selects the sheets as a group. Then select File/Print/Active Sheets

If you have any questions or suggestions for improving the forms in future years, please asd@azauditor.gov.

FOOD SERVICE

FUND 510	
ACTUAL	
1.	797,199
2.	8,223
3.	1,242,654
4.	53,934
5.	4,310,080
6.	376,685
7.	5,991,576
8.	
9.	6,788,775

**BEGINNING FUND BALANCE (1)
REVENUES**

- 1500 Investment Income
- 1600 Food Service
- Other Local 1989,1900,1995
- 4500 Restricted Revenue Rec. from Fed. Gov.
- 4900 Revenue for/on Behalf of the District
- TOTAL REVENUE** (lines 2-6)
- 5200 Fund Transfers-In
- TOTAL AVAILABLE** (lines 1, 7, and 8)

A. Number of operating months

11

B. Number of Meals Served

- 1. Served at District Locations
 - a. Reimbursable Meals Only
 - b. Program Adults/Adult Workers
 - c. Other
- 2. Served at Other Locations
 - a. Reimbursable Meals Only
 - b. Program Adults/Adult Workers
 - c. Other

	BREAKFASTS	LUNCHES/ SUPPERS	A LA CARTE*	SNACKS
1. Served at District Locations				
a. Reimbursable Meals Only	777,207	1,134,269		80,074
b. Program Adults/Adult Workers		19,567		
c. Other	23,432	8,315	174,569	
2. Served at Other Locations				
a. Reimbursable Meals Only				
b. Program Adults/Adult Workers				
c. Other				

* Divide all revenues from a la carte sales by the free lunch reimbursement rate received.

C. Meal Prices

	P-6	7-8	9-12	Adult
1. Reduced breakfast	0.30	0.30	0.30	
2. Reduced lunch	0.40	0.40	0.40	
3. Reduced snack	0.43	0.43	0.43	
4. Paid breakfast	1.25	1.25	1.50	1.75
5. Paid lunch	2.20	2.35	2.60	3.50
6. Paid snack	0.86	0.86	0.86	

D. Special Milk Program

Charge to children per 1/2 pint milk unit n/a
 Number of 1/2 pint milk units served to children n/a

EXPENDITURES

- 6150 Classified Salaries
- 6200 Employee Benefits
- 6400 Purchased Property Services
- 6570 Food Service Management
- 6591 Services Purchased from Other AZ Districts
- 6610 General Supplies (Nonfood Items)
- 6620 Energy
- 6631 USDA Commodities (Excluding Freight)
- 6632 USDA Commodities (Freight Only)
- 6633 Other Food
- 6634 Storage Costs for USDA Commodities
- 6700 Property (Excluding 6731-39)
- 6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under \$5,000
- 6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing \$5,000 or more
- Other Expenditures contracted & prof'l svcs, communications, travel, fees, & permits
- TOTAL EXPENDITURES** (lines 10-24)
- 6910 Indirect Costs
- 6930 Fund Transfers-Out
- TOTAL EXPENDITURES & OTHER USES**
(lines 25-27)
- ENDING FUND BALANCE** (line 9 minus line 28) (1)

(1) Includes Food Service Fund revolving account cash balance of

FOOD SERVICE FUND 510		M&O EXPENDITURES FUND 001	CAPITAL EXPENDITURES FUND 610
BUDGET	ACTUAL	ACTUAL	ACTUAL
10.	1,631,291	53,261	
11.	473,746	10,652	
12.	90,070		
13.	0		
14.	0		
15.	183,106		
16.		65,394	
17.	376,685		
18.			
19.	2,643,367		
20.			
21.			
22.	128,160		
23.	247,397		
24.	144,918		
25.	6,500,000	5,918,740	129,307
26.		175,000	
27.			
28.	6,093,740		
29.	695,035		

E. Detail of Food Service Management Company Expenditures

Classified Salaries	
Employee Benefits	
Supplies and Materials (Nonfood)	
Food	
Management Fee	
Other	
Total (must equal total of amounts on line 13 above)	0

\$500 at 7/1/16 or \$500 at 6/30/17, as applicable.

**CLASSROOM SITE FUND
NARRATIVE RESULTS SUMMARY FISCAL YEAR (FY) 2017**

As required by A.R.S. §15-977(J), districts must provide a summary of results achieved through programs funded with Classroom Site Fund (CSF) monies. This summary information is used to annually report district-specific and statewide Proposition 301 results. Please include details in your responses, such as the number of teachers/students participating in various programs, program results, and amounts spent.

Keep all descriptions and information within designated cells. Information in cells may not be fully visible. To view all information entered, double click on the cell. Do **not** add any rows, columns, or worksheets.

This form is statutorily required and should be submitted to the Arizona Department of Education with the Annual Financial Report, as it is required to be filed by November 15.

If you have any questions regarding this summary, please contact Christine Medrano or Mike Quinlan from the Office of the Auditor General, Division of School Audits at (602) 553-0333.

1. Total PSD-12 classroom teacher full-time equivalent staff (FTE) at FY 2017 100th day
[Do not include teachers such as; those paid from funds 250, 425, 515, and 520 for teaching in community service programs (e.g., daycare or preschool for students without IEPs), those teaching adult education programs that should be coded to programs 700 through 900, or retirees returning to work as leased teachers through a third party.]

FY 2017 FTE	
783.00	
(Yes or No)	If questions 2 or 3 are answered "Yes" please include the number of teachers paid in your explanation below.
Yes	Only M&O staff participate in Prop 301 payments. 89 FTE's from other Funds participated proportionately - totaling \$219,842
Yes	Performance Pay is based on Prior Year Goals. Payments are made in October after all data is collected. 71 Staff members did not return after th 2015-16 FY, with payments totaling \$163,605

2. Were any base salary or menu payments made to teachers from funds other than CSF (i.e., a teacher fully funded by Title I)?

3. Were any performance payments made in the current year paid to FY 2016 teachers no longer employed by the District in FY 2017?

Table I - Base Pay (Fund 011) and Performance Pay (Fund 012) salaries and Menu Options (Fund 013)-Teacher Compensation Base Salary Increases

Positions	Base Pay (Fund 011)		Performance Pay (Fund 012)			Menu Options (Fund 013)
	Total salary amount paid from Fund 011 (w/o benefits)		Number of FTE that were eligible for Fund 012 pay	Number of FTE who received Fund 012 pay	Total salary amount paid from Fund 012 (w/o benefits)	
Classroom teachers	\$701,624		660.00	660.00	\$1,424,414	\$1,519,041
Other staff (list positions below)						
Librarians	\$11,011		6.00	6.00	\$15,704	\$19,694

Table II - Performance Pay Goals and Results (Fund 012)

Goal type [Including goals described in A.R.S. §15-977 (C) - (E)]	Number of goals established	Number of goals achieved	Achievement based on (select below)	Comments / Descriptive Information (Please describe the goal, how performance was measured, and results achieved.)
School district performance				
School performance	20	20	Combination	School performance is measured based on results of the AzMERIT (all schools), NWEA MAP (schools serving grades 2-8), DIBELS (Schools
Individual teacher performance pursuant to A.R.S. §15-203 (A)(38)	1	1	District-level	The goal is always to have all teachers reach the Effective or Highly Effective designation. 33% of the available performance pay was distributed based upon the teacher's performance classification. Performance is measured using the Amphitheater Teacher Performance
Measures of academic progress (student achievement)	20	18	Combination	School performance is measured based on results of the AzMERIT (all schools), NWEA MAP (schools serving grades 2-8), DIBELS (Schools
Dropout / graduation rates	3	3	School-level	The goal of all three of our high schools is to decrease the drop out rate. Performance is measured by a calculation of those students who leave
Student attendance	2	2	School-level	Increasing student attendance rates was the goal of two of our schools. Performance is measured using calculations from our student data
Parent / student satisfaction	0	0		
Parent involvement	4	4	School-level	Increasing parent involvement was one of the goals for four of our schools this year. Performance was measured by comparing attendance of
Teacher attendance	0	0		
Teacher professional development	21	21	School-level	All schools have a professional development plan in place that supports school goals which are also the goals of the 301 Performance Pay Plan
Teacher evaluations / demonstrated skills	1	1	District-level	All teachers are evaluated formally at least once per year. Teachers without continuing status are evaluated twice per year. Performance is
Leadership activities (mentor, committee work, etc.)	0	0		
Tutoring / extracurricular activities	4	4	School-level	Four schools set a goal to increase extracurricular participation. Performance was measured based on student counts in the activities. All four
Other (describe below)				
Student Engagement	8	8	School-level	Eight schools chose student engagement goals which are designed to increase student participation in the classroom. AVID strategies, Depth of

Table III - Menu Options (Fund 013) FY 2017 results (list the amount spent in each allowable area and briefly describe the results achieved)

Menu Option (the notations in parentheses are examples of types of information to provide when summarizing results)	FY 2017 Salaries	FY 2017 Benefits	Description of Results (Please enter any information needed to further describe how the district used Fund 013 monies.)
Teacher Compensation Increases (Expenditures from Fund 013 for base salary from the Table I above as well as any benefit increases, or pay for additional duties not included in other menu option categories below. For example, do not include amounts paid to teachers, if any for providing AIMS intervention tutoring; report those amounts in the AIMS intervention category below.)	\$11,154,072	\$172,278	
Class size reduction (Number of teachers and/or aides hired, subjects taught, courses added, resulting change in class sizes.)	\$628,663	\$125,733	
AIMS intervention (Number of teachers participating and compensation earned, if any; number of students participating; activities initiated; changes in test scores, or other results.)			
Teacher development (Number of teachers participating and compensation earned, if any; activities involved. For example, "10 teachers earned up to \$1,500 each for completing 15 hours of professional development in math, reading, and technology.")			
Dropout prevention (Activities initiated; number of students impacted; results. For example, "50 at-risk students participated in summer programs and earned credits toward graduation.")	\$22,950	\$4,438	
Teacher liability insurance (Include only CSF monies spent for liability premiums. Do not include liability premiums paid from other funds.)			
Totals (should agree to AFR page 3, line 48, salaries and employee benefits columns)	\$11,805,685	\$302,449	

Other Comments (please include any additional information or comments you believe are necessary to ensure the information provided above is interpreted and reported correctly)

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Contact Information

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CTDS Number	<u>100210000</u>