



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2019

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2019 uploaded to the Arizona Department of Education's website on December 9, 2019 contain(s) the data for the AFR described above.
Date

Superintendent Signature
Todd Jaeger
Superintendent (Typed Name)
Scott Little
District Contact Employee

Business Manager Signature
Scott Little
Business Manager (Typed Name)
520-696-5128
Telephone Number
slittle@amphi.com
Email

Table with 3 columns: Fund Description, Amount, Total. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income

Other (Specify) (2) Refund PY Exp

Subtotal (lines 2-19)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund

Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid

Other (Specify)

Subtotal (lines 26-29)

4000 Federal

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

Other (Specify)

Subtotal (lines 31-36)

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

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In

Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	6,330,452	1,272,626	889,687	5,726,007	3,579,461
2.	53,546,002	4,806,693	3		12,905,545
3.					
4.	9,001	19			1,013
5.	823				125
6.					
7.	1,987,085	25,041			164,813
8.					
9.					
10.	4,829	1,083			7,125
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	37,939		15,127	0	288,070
19.	3,306				
20.	55,588,985	4,832,836	15,130	0	13,366,691
21.					
22.	1,801,308	22,801			
23.					
24.					
25.	1,801,308	22,801			
26.	601,641				
27.	16,225,336	205,384			
28.	12,146,677	153,755			
29.					
30.	28,973,654	359,139			0
31.					
32.					
33.					
34.					
35.					
36.					
37.	0				0
38.	86,363,947	5,214,776	15,130	0	13,366,691
39.				14,528,348	5
40.					
41.					
42.	92,694,399	6,487,402	904,817	20,254,355	16,946,157
43.	89,560,358	3,706,969	87,084	8,784,121	12,985,883
44.		0			
45.	89,560,358	3,706,969	87,084	8,784,121	12,985,883
46.	3,134,041	2,780,433	817,733	11,470,234	3,960,274

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/18.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/19.

(4) Debt Service Fund expenditures include interest expenditures of \$3,070,646

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.	20,868,734	6,685,741	1,115,137	655,981	43,135	29,826,450	29,368,728	27,477,459	6.9%
2000 Support Services										
2100 Students	2.	2,315,136	652,156	128,769	16,052	198	3,138,300	3,112,311	2,966,789	4.9%
2200 Instructional Staff	3.	1,291,360	384,106	97,490	40,973	2,195	1,847,000	1,816,124	1,837,934	-1.2%
2300 General Administration	4.	729,639	196,503	144,217	30,921	24,025	1,169,700	1,125,305	1,029,133	9.3%
2400 School Administration	5.	4,158,876	1,061,960	244,041	996	714	5,435,600	5,466,587	5,017,968	8.9%
2500 Central Services	6.	1,774,156	555,617	822,845	100,119	3,182	3,635,400	3,255,919	2,862,736	13.7%
2600 Operation & Maintenance of Plant	7.	5,427,249	1,696,282	3,800,686	3,833,682	6,636	16,171,761	14,764,535	16,015,738	-7.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	256,331	71,918	11,904	61,543	0	397,300	401,696	371,973	8.0%
610 School-Sponsored Cocurricular Activities	10.	148,733	42,094	1,864	0	0	187,600	192,691	188,148	2.4%
620 School-Sponsored Athletics	11.	963,296	198,631	179,842	157,166	35,577	1,502,750	1,534,512	1,563,030	-1.8%
630 Other Instructional Programs	12.						0	0	0	0.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	37,933,510	11,545,008	6,546,795	4,897,433	115,662	63,311,861	61,038,408	59,330,908	2.9%
200 and 300 Special Education										
1000 Instruction	15.	8,310,869	2,280,751	309,730	43,208	1,000	11,333,810	10,945,558	10,022,632	9.2%
2000 Support Services										
2100 Students	16.	3,268,861	778,004	830,900	47,939	0	4,635,344	4,925,704	4,591,911	7.3%
2200 Instructional Staff	17.	598,686	171,138	177,475	5,594	0	912,700	952,893	990,088	-3.8%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.	0	0	12,051	0	0	12,000	12,051	12,384	-2.7%
2500 Central Services	20.	666	215	2,564	0	0	4,600	3,445	3,120	10.4%
2600 Operation & Maintenance of Plant	21.	39,284	9,802	477	1,610	0	67,200	51,173	64,047	-20.1%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	12,218,366	3,239,910	1,333,197	98,351	1,000	16,965,654	16,890,824	15,684,182	7.7%
400 Pupil Transportation	25.	3,337,053	1,057,570	2,200,750	482,840	0	6,618,900	7,078,213	6,085,503	16.3%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,010,571	768,420	201,900	43,892	217	4,025,000	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	103,589	25,823	0	0	0		129,412	125,696	3.0%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.							0	3,716	-100.0%
Subtotal (lines 27 and 28)	29.	103,589	25,823	0	0	0	129,412	129,412	129,412	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	297,899	74,992	17,847	7,763	0	521,972	398,501	477,617	-16.6%
Total Expenditures (lines 14, 24-26, 29-31)	32.	56,900,988	16,711,723	10,300,489	5,530,279	116,879	91,572,799	89,560,358	85,732,622	4.5%

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.		1,381,442										
Interest Income and Other Revenues 2.		1,137										
Total Revenues (lines 1 and 2) 3.		1,382,579										
Expenditures												
100 Regular Education												
1000 Instruction 4.			959,035	188,544				1,178,146	1,147,579	1,031,655	11.2%	
2100 Support Services - Students 5.								44,180	0	0	0.0%	
2200 Support Services - Instructional Staff 6.			13,961	2,745				29,454	16,706	15,955	4.7%	
Program 100 Subtotal (lines 4-6) 7.			972,996	191,289				1,251,780	1,164,285	1,047,610	11.1%	
200 and 300 Special Education												
1000 Instruction 8.			204,710	40,236				220,903	244,946	212,426	15.3%	
2100 Support Services - Students 9.								0	0	0	0.0%	
2200 Support Services - Instructional Staff 10.								0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10) 11.			204,710	40,236				220,903	244,946	212,426	15.3%	
Other Programs (Specify)												
1000 Instruction 12.								0	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				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary 16.	70,195	1,382,579	1,177,706	231,525				1,472,683	1,409,231	1,260,036	11.8%	43,543
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%) 17.		2,762,884										
Interest Income and Other Revenues 18.		38,998										
Total Revenues (lines 17 and 18) 19.		2,801,882										
Expenditures												
100 Regular Education												
1000 Instruction 20.			1,492,547	303,207				4,115,097	1,795,754	1,783,502	0.7%	
2100 Support Services - Students 21.								72,014	0	0	0.0%	
2200 Support Services - Instructional Staff 22.			19,551	3,845				0	23,396	22,506	4.0%	
Program 100 Subtotal (lines 20-22) 23.			1,512,098	307,052				4,187,111	1,819,150	1,806,008	0.7%	
200 and 300 Special Education												
1000 Instruction 24.			307,297	60,174				668,703	367,471	280,155	31.2%	
2100 Support Services - Students 25.			11,216	2,199				30,864	13,415	11,280	18.9%	
2200 Support Services - Instructional Staff 26.								0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 24-26) 27.			318,513	62,373				699,567	380,886	291,435	30.7%	
Other Programs (Specify)												
1000 Instruction 28.			101,230	19,755				257,194	120,985	92,845	30.3%	
2100 Support Services - Students 29.								0	0	0	0.0%	
2200 Support Services - Instructional Staff 30.								0	0	716	-100.0%	
Other Programs Subtotal (lines 28-30) 31.			101,230	19,755				257,194	120,985	93,561	29.3%	
Total Classroom Site Fund 012 - Performance Pay 32.	2,533,008	2,801,882	1,931,841	389,180				5,143,872	2,321,021	2,191,004	5.9%	3,013,869
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%) 33.		2,762,884										
Interest Income and Other Revenues 34.		18,119										
Total Revenues (lines 33 and 34) 35.		2,781,003										
Expenditures												
100 Regular Education												
1000 Instruction 36.			1,749,791	344,056				2,356,559	2,093,847	2,005,991	4.4%	
2100 Support Services - Students 37.								88,371	0	0	0.0%	
2200 Support Services - Instructional Staff 38.			25,462	5,008				58,914	30,470	31,016	-1.8%	
Program 100 Subtotal (lines 36-38) 39.			1,775,253	349,064	0	0		2,503,844	2,124,317	2,037,007	4.3%	
200 and 300 Special Education												
1000 Instruction 40.			373,394	73,408				441,855	446,802	413,035	8.2%	
2100 Support Services - Students 41.								0	0	0	0.0%	
2200 Support Services - Instructional Staff 42.								0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 40-42) 43.			373,394	73,408	0	0		441,855	446,802	413,035	8.2%	
530 Dropout Prevention Programs												
1000 Instruction 44.								0	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.	916,292	2,781,003	2,148,647	422,472	0	0		2,945,699	2,571,119	2,450,042	4.9%	1,126,176
Total Classroom Site Funds (lines 16, 32, and 48) 49.	3,519,495	6,965,464	5,258,194	1,043,177	0	0	0	9,562,254	6,301,371	5,901,082	6.8%	4,183,588

Classroom Site Fund 011 - Base Salary	ACTUAL
Interest Income	1,137
Other Revenues	
Total Interest Income and Other Revenues	1,137

Classroom Site Fund 011 - Expenditures	
Total Expenditures - Accounting Data	1,409,231
Total Expenditures - Actual	1,409,231
Difference	0

Classroom Site Fund 012 - Performance Pay	ACTUAL
Interest Income	38,998
Other Revenues	4,472
Total Interest Income and Other Revenues	38,998

Classroom Site Fund 012 - Expenditures	
Total Expenditures - Accounting Data	2,321,022
Total Expenditures - Actual	2,321,021
Difference	1

Classroom Site Fund 013 - Other	ACTUAL
Interest Income	18,119
Other Revenues	
Total Interest Income and Other Revenues	18,119

Classroom Site Fund 013 - Expenditures	
Total Expenditures - Accounting Data	2,571,119
Total Expenditures - Actual	2,571,119
Difference	0

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.		1,988,555	599,167				3,118,000	2,587,722	1,878,692	37.7%
1000 Instruction	2.										
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		45,846	47,603				167,000	93,449	103,614	-9.8%
2300, 2400, 2500, 2900 Administration	4.			996,106				1,040,000	996,106	541,599	83.9%
2600 Operation & Maintenance of Plant	5.			10,098				50,000	10,098	36,476	-72.3%
2700 Student Transportation	6.			6,733				110,000	6,733	138,701	-95.1%
3000 Operation of Noninstructional Services	7.							0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.						12,861	2,402	12,861	23,968	-46.3%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	2,034,401	1,659,707	0	0	12,861	4,487,402	3,706,969	2,723,050	36.1%

(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 \$195,801

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.	4,487,402	3,706,969	20,226,000	8,784,121	0	0	895,089	87,084
6150 Classified Salaries	2.	0	0	0	110,658	0	0	0	0
6200 Employee Benefits	3.	0	0	0	42,693	0	0	0	0
6450 Construction Services	4.	2,087,402	11,961	0	4,804,340	0	0	0	70,369
6710 Land and Improvements	5.	0	0	500,000	0	0	0	895,089	0
6720 Buildings and Improvements	6.	0	0	15,626,000	0	0	0	0	0
673X Furniture and Equipment	7.	250,000	283,198	500,000	159,376	0	0	0	0
673X Vehicles	8.	50,000	14,502	600,000	552,194	0	0	0	0
673X Technology-Related Hardware and Software	9.	2,100,000	1,362,008	3,000,000	2,838,207	0	0	0	0
6831, 6832 Redemption of Principal	10.	0	0	0	0	0	0	0	0
6841, 6842, 6850 Interest	11.	0	0	0	0	0	0	0	0
Total (lines 2-11)	12.	4,487,402	1,671,669	20,226,000	8,507,468	0	0	895,089	70,369
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	2,087,402	11,961	16,626,000	5,117,066			0	
New Construction	14.	0	0	0	0	0	0	895,089	70,369
Other	15.	2,400,000	1,659,708	3,600,000	3,390,401	0	0	0	0
Total (lines 13-15)	16.	4,487,402	1,671,669	20,226,000	Must equal line 12	0	0	895,089	70,369

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2019	
Land and Improvements	\$41,024,170
Buildings and Improvements	\$265,639,285
Furniture, Equipment, Vehicles, and Technology	\$35,028,022
Construction in Progress	\$1,215,001
Total	\$342,906,478

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	108,613	3,613,309	(104,362)	4,553,359	3,706,965	(89,405)
2.	10,724	202,926	(7,779)	589,352	215,875	(10,004)
3.	(4,728)	105,820	(429)	282,929	115,514	(14,851)
4.			0	0		0
5.	11,583	84,743	(3,996)	154,515	95,566	(3,236)
6.	0	16,849	(401)	17,605	16,448	0
7.			0	0		0
8.	(78,479)	2,704,113	(68,731)	2,894,794	2,816,837	(259,934)
9.	75	14,097	(701)	19,246	13,471	0
10.			0	0		0
11.			0	0		0
12.	138	394,917	(6,912)	390,787	390,283	(2,140)
13.			0	0		0
14.	1,963,411	955,624	0	1,963,000	799,386	2,119,649
15.	517,190	289,004	0	500,000	512,702	293,492
16.			0	0		0
17.	(56,983)	505,562	(11,429)	540,000	492,286	(55,136)
18.	2,471,544	8,886,964	(204,740)	11,905,587	9,175,333	1,978,435

STATE PROJECTS

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

19.	0	97,481		97,481	97,481	0
20.	0	1,380		10,400	1,380	0
21.				0		0
22.				0		0
23.				0		0
24.				10,012		0
25.	0	11,539		0	11,539	0
26.	51,763	123,840		100,000	9,920	165,683
27.	260,541	473,307		467,360	404,495	329,353
28.				0		0
29.	43,485	372,837		164,765	393,200	23,122
30.	355,789	1,080,384	0	850,018	918,015	518,158

Total Federal and State Projects (lines 18 and 30)

31.	2,827,333	9,967,348	(204,740)	12,755,605	10,093,348	2,496,593
-----	-----------	-----------	-----------	------------	------------	-----------

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
OTHER FUNDS								
020 Instructional Improvement	1.	117,703	597,968		600,000	600,000	115,671	1.
050 County, City, and Town Grants	2.			0	0		0	2.
071 Structured English Immersion (1)	3.		0	0	0	0	0	3.
072 Compensatory Instruction (1)	4.		0	0	0	0	0	4.
500 School Plant	5.	1,878,960	175,081	0	705,800	37,118	2,016,923	5.
515 Civic Center	6.	469,655	501,197	0	600,000	369,515	601,337	6.
520 Community School	7.	246,900	703,172	0	700,000	700,814	249,258	7.
525 Auxiliary Operations	8.	838,797	2,742,768	0	2,100,000	2,634,823	946,742	8.
526 Extracurricular Activities Fees Tax Credit	9.	707,904	1,333,717	0	1,100,000	1,407,160	634,461	9.
530 Gifts and Donations	10.	1,456,448	475,373	0	1,000,000	348,857	1,582,964	10.
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0	11,382	0	50,000	11,115	267	11.
540 Fingerprint	12.	2,892	2,612	0	25,000	5,485	19	12.
545 School Opening	13.			0	0		0	13.
550 Insurance Proceeds	14.	138,868	124,751	0	170,000	75,481	188,138	14.
555 Textbooks	15.	57,756	2,741	0	57,000	1,443	59,054	15.
565 Litigation Recovery	16.	117,757	3,508	0	117,757		121,265	16.
570 Indirect Costs	17.	0	1,929	730,173	500,000	540,055	192,047	17.
575 Unemployment Insurance	18.	67,844	3,177	0	67,845	14,041	56,980	18.
580 Teacherage	19.			0	0		0	19.
585 Insurance Refund	20.	23,037	447	0	0		23,484	20.
590 Grants and Gifts to Teachers	21.	13,160	15,519	0	75,000	18,984	9,695	21.
595 Advertisement	22.			0	0		0	22.
596 Career Technical Education	23.	(68,006)	1,131,283	0	983,000	1,064,221	(944)	23.
639 Impact Aid Revenue Bond Building	24.			0	0		0	24.
650 Gifts and Donations—Capital	25.	394,413	118,931	0	375,000	110,478	402,866	25.
660 Condemnation	26.	4,094	79	0	5,000		4,173	26.
665 Energy and Water Savings	27.			0	0		0	27.
686 Emergency Deficiencies Correction	28.			0	0		0	28.
691 Building Renewal Grant	29.	(361,445)	3,244,794	0	4,500,000	2,812,655	70,694	29.
695 New School Facilities	30.				0		0	30.
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0	31.
850 Student Activities	32.	655,169	1,004,519			1,053,750	605,938	32.
855 Insurance Withholding	33.	2,799,919	9,333,531	0	9,500,000	7,842,518	4,290,932	33.
INTERNAL SERVICE FUNDS 950-989								
953 Technology Internal Service	1.		0	0	0		0	1.
955 Intergovernmental Agreements	2.	25,612	4,608	0	50,000		30,220	2.
950 Warehouse	3.	29,485	152,875	0	30,000	166,551	15,809	3.
951 Graphics & Printing	4.	425,945	432,522	0	500,000	422,450	436,017	4.

Instructional Improvement Fund 020	BUDGET	ACTUAL	
Expenditures			
Teacher Compensation Increases	100,000	386,668	1.
Class Size Reduction	100,000		2.
Dropout Prevention Programs	300,000	213,332	3.
Instructional Improvement Programs	100,000		4.
Total Expenditures (lines 1-4)	600,000	600,000	5.
Total Expenditures from the Accounting Data		600,000	6.

(1) Actual Revenues and Actual Expenditures should agree with Supplement, 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, 2018	\$82,070,000	1.
2. Bonds issued during FY 2019	13,370,000	2.
3. Bonds retired during FY 2019	(8,705,000)	3.
4. Bonds Outstanding, June 30, 2019	\$86,735,000	4.
5. Short-term Debt Outstanding, July 1, 2018	\$0	5.
6. Short-term Debt Outstanding, June 30, 2019	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2019 Assessed Valuations and Tax Rates			
a. Primary	\$1,530,659,161	Tax Rate	3.8795
b. Secondary	\$1,530,659,161	Tax Rate	1.6124
2. Number of Schools			22
3. Actual Days in Session			178
4. Area of School District (Square Miles)			108

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

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$58,508,986
2. Classroom Supplies (Function 1000, Object Code 6600)	\$5,328,793
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$10,464,738
4. Support Services—Students (Function 2100)	\$9,587,892
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$28,571,600
6. Total Current Expenditures	\$112,462,009
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$7,760,752
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$104,701,257

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

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

G. Cash and Investments held at June 30, 2019

1. Sinking funds	\$16,946,157
2. Bond funds	\$20,254,355
3. Other funds, except for any employee retirement funds	\$25,186,010

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

1. Average salary of all teachers employed in FY 2019	\$43,122
2. Average salary of all teachers employed in FY 2018	\$39,522
3. Increase in average teacher salary from prior year	\$3,600
4. Percentage increase	9.1%

Comments on Average Salary Calculation (Optional):

All Full Time Teachers received \$3,600 Less than Full Time was Prorated

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		0	18	10	11	40	32	26	31	37	30	21	20	276
2. Verbal Reasoning		11	32	20	30	36	23	30	36	31	33	47	35	364
3. Nonverbal Reasoning		89	193	216	215	241	199	152	171	137	141	104	93	1,951
4. Total Duplicated Enrollment (lines 1-3)	0	100	243	246	256	317	254	208	238	205	204	172	148	2,591

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

(A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	15,245,654	15,165,070
2. Gifted Education	820,000	946,262
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technological Education (non-CTED)	1,500	
7. Career Education	1,500	981
8. Career Technical Education (CTED, 300s range)	897,000	778,511
9. Total (lines 1-8)	16,965,654	16,890,824
10. IEP required pupil transportation costs coded within Program 400		1189107

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 768,600
9-12	\$ 134,509
Total	\$ 903,109

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 48,950	50,095
2. Federal Audit Expenditures - All Funds	6330 5,000	5,000

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

Actual Expenditures made in FY 2019 \$ _____

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
279,894			279,894
			0
27,570			27,570
			0
186,499			186,499
493,963	0	0	493,963

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

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

	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
Funds 001-799 (excluding 575)												
1000 Instruction	43,074,895	12,181,891	2,146,188	5,328,832	2,543,786	110,634				1,355,765		66,741,991
2000 Support Services												
2100 Students	6,700,158	1,725,834	989,049	147,036	46,507	11,554			14,278			9,634,416
2200 Instructional Staff	3,419,462	920,043	838,846	148,220	57,830	43,651				690		5,428,742
2300 General Administration	983,265	256,632	176,669	34,164	2,250	24,025				31,061		1,508,066
2400 School Administration	4,159,877	1,062,157	256,092	996	17,478	714						5,497,314
2500, 2900 Central Services, Other	1,850,947	570,686	999,393	100,726	4,375,042	4,432						7,901,226
2600 Operation and Maintenance of Plant	5,466,613	1,706,100	4,130,022	4,386,516	186,861	6,636				131,992		16,014,740
2700 Student Transportation	3,337,163	1,057,590	2,299,919	482,840	558,927							7,736,439
3000 Operation of Noninstructional Services												
3100 Food Service Operations	1,758,145	451,972	179,738	2,563,366	191,090	5,415						5,149,726
3200 Enterprise Operations												0
3300 Community Services Operations										249,750		249,750
3400 Bookstore Operations	234,582	67,312	37,566	11,922	9,957	50						361,389
4000 Facilities Acquisition and Construction	110,658	42,693	7,856,830	1,933	30,086							8,042,200
5000 Debt Service								9,180,000	3,800,133			12,980,133
Total (lines 1-14)	71,095,765	20,042,910	19,910,312	13,206,551	8,019,814	207,111	0	9,180,000	3,800,133	1,370,043	413,493	147,246,132

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

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	27,010,013	832,992	384,975	
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	6,452,858	204,399	106,274	
3. Vocational Education (Programs 270, 300-399, and 540)	1,050,090	19,239		
4. Other Programs (Programs 240, 260, 265, 510, 511, 513, and 530)	2,320,760	42,998	14,711	
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	848,856	20,181	1,864	

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,978,605
7. Number of FTE-Certified Teachers	792
8. Number of FTE-Contract Teachers	10

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

1. 6410-6411 Utility Services	912,648
2. 6620-6629 Energy	3,616,486

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

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

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

Funds 001-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	12,024	401,469	413,493
4. Total (lines 1-3)	12,024	401,469	413,493

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

1. 6710 Land and Improvements	4,574
2. 6720 Buildings and Improvements	
3. 6731-39 Equipment	25,512
4. Total (lines 1-3)	30,086
5. 6450 Construction	7,438,019

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

1. 6531 Telecommunications	218,999
2. 6650 Supplies-Technology-Related	27,066
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	4,451,016
4. Subtotal (Lines 1-3)	4,697,081
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	1,607,597

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

100210000

I certify that the Annual Financial Report of Amphitheater Unified School District, Pima County, for fiscal year 2019 was approved by the Governing Board on October 8, 2019, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office, telephone 520-696-5130, during normal business hours.

Avg. Daily Membership

2018

2019

Attending 13,309.908

13,074.965

2019 Tax Rates:

Primary
3.8795

Secondary
1.6124

Rev. 9/19 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				63,311,861	61,038,408	
Special Education				16,965,654	16,890,824	
Pupil Transportation				6,618,900	7,078,213	
Desegregation				4,025,000	4,025,000	
Dropout Prevention Programs				129,412	129,412	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				521,972	398,501	
Maintenance and Operation Total	6,330,452	86,363,947	0	91,572,799	89,560,358	3,134,041
Classroom Site Funds	3,519,495	6,965,464		9,562,254	6,301,371	4,183,588
Instructional Improvement	117,703	597,968		600,000	600,000	115,671
Unrestricted Capital Outlay	1,272,626	5,214,776	0	4,487,402	3,706,969	2,780,433
Adjacent Ways	889,687	15,130	0	895,089	87,084	817,733
Bond Building	5,726,007	0	14,528,348	20,226,000	8,784,121	11,470,234
Other Capital Funds	4,094	79	0	5,000	0	4,173
New School Facilities	0	0		0	0	0
Federal Projects	2,471,544	8,886,964	(204,740)	11,905,587	9,175,333	1,978,435
State Projects	355,789	1,080,384	0	850,018	918,015	518,158
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	1,878,960	175,081	0	705,800	37,118	2,016,923
Food Service	1,182,553	6,006,760	(525,427)	6,000,000	5,398,764	1,265,122
Civic Center	469,655	501,197	0	600,000	369,515	601,337
Community School	246,900	703,172	0	700,000	700,814	249,258
Auxiliary Operations	838,797	2,742,768	0	2,100,000	2,634,823	946,742
Extracurricular Activities Fees	707,904	1,333,717	0	1,100,000	1,407,160	634,461
Gifts and Donations	1,850,861	594,304	0	1,375,000	459,335	1,985,830
Career & Tech. Ed. & Voc. Ed. Projects	0	11,382	0	50,000	11,115	267
Fingerprint	2,892	2,612	0	25,000	5,485	19
School Opening	0	0	0	0	0	0
Insurance Proceeds	138,868	124,751	0	170,000	75,481	188,138
Textbooks	57,756	2,741	0	57,000	1,443	59,054
Litigation Recovery	117,757	3,508	0	117,757	0	121,265
Indirect Costs	0	1,929	730,173	500,000	540,055	192,047
Unemployment Insurance	67,844	3,177	0	67,845	14,041	56,980
Teacherage	0	0	0	0	0	0
Insurance Refund	23,037	447	0	0	0	23,484
Grants and Gifts to Teachers	13,160	15,519	0	75,000	18,984	9,695
Advertisement	0	0	0	0	0	0
Career Technical Education	(68,006)	1,131,283	0	983,000	1,064,221	(944)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	3,579,461	13,366,691	5	16,000,000	12,985,883	3,960,274
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(361,445)	3,244,794	0	4,500,000	2,812,655	70,694
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	655,169	1,004,519			1,053,750	605,938
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	25,612	4,608	0	50,000	0	30,220
OPEB	29,485	152,875	0	30,000	166,551	15,809
Other Funds	3,225,864	9,766,053	0	10,000,000	8,264,968	4,726,949

**SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR
ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)**

Revenue Object Codes/Expenditure Function Codes	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures	
								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 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 26.