



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year **2020**

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2020 uploaded to the Arizona Department of Education's website on October 14, 2020 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)

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$	<u>90,938,784</u>
2. Classroom Site Funds (from page 3, line 55)	\$	<u>7,095,745</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>2,146,669</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

1110 Property Taxes	2.	60,537,097	6,759	(239)		13,061,826	2.
1140 Penalties and Interest on Taxes	3.	0					3.
1280 Revenue in Lieu of Taxes	4.	27	0	0		0	4.
1311 Tuition from Individuals Excluding Summer School	5.	0	0			0	5.
1312 Tuition from Individuals for Summer School	6.	0	0			0	6.
1320 Tuition from Other Arizona Districts	7.	1,693,941	65,977			171,328	7.
1330 Tuition from Out-of-State Districts	8.	0	0			0	8.
1340 Tuition from Other Private Sources (Other than Individuals)	9.	0	0			0	9.
1350 Tuition from Other Government Sources Within Arizona	10.	10,397	1,516			3,938	10.
1360 Tuition from Other Government Sources Outside Arizona	11.	0	0			0	11.
1410 Transportation Fees from Individuals	12.	0	0			0	12.
1420 Transportation Fees from Other Arizona Districts	13.	0	0			0	13.
1430 Transportation Fees from Out-of-State Districts	14.	0	0			0	14.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	15.	0	0			0	15.
1450 Transportation Fees from Other Government Sources Within Arizona	16.	0	0			0	16.
1460 Transportation Fees from Other Government Sources Outside Arizona	17.	0	0			0	17.
1500 Investment Income	18.	50,962	26,928	11,163	0	252,110	18.
Other (Specify) (2) Refund PY Exp	19.	5,886	0	0	0	0	19.
Subtotal (lines 2-19)	20.	62,298,310	101,180	10,924	0	13,489,202	20.

2000 County

2110 County School Fund	21.	0	0				21.
2120 County Equalization Assistance	22.	1,696,460	94,755				22.
2210 Special County School Reserve Fund	23.	0	0				23.
Other (Specify)	24.	0	0				24.
Subtotal (lines 21-24)	25.	1,696,460	94,755				25.

3000 State

3100 Unrestricted	26.	593,111	0				26.
3110 State Equalization Assistance	27.	18,533,579	927,479				27.
3120 Additional State Aid	28.	12,018,185	607,888				28.
Other (Specify)	29.	0	0			0	29.
Subtotal (lines 26-29)	30.	31,144,875	1,535,367			0	30.

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	31.	0					31.
4200 Unrestricted Revenue Received from the Federal Government through the State	32.	0					32.
	33.						33.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	33.	0					33.
4800 Revenue in Lieu of Taxes	34.	0					34.
4900 Revenue for/on Behalf of the District	35.	0					35.
Other (Specify)	36.	0				0	36.
Subtotal (lines 31-36)	37.	0				0	37.

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

5100 Issuance of Bonds	38.	95,139,645	1,731,302	10,924	0	13,489,202	38.
5200 Fund Transfers-In	39.				0	0	39.
Other (Specify)	40.	0	0	0	0	0	40.
	41.	0	0	0	0	0	41.

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

6900 Other Financing Uses and Other Items Including Transfers-Out	42.	98,273,686	4,511,735	828,657	11,470,234	17,449,476	42.
	43.	90,938,784	2,146,669	339,241	5,340,623	12,957,763	43.
	44.	0	0	0	0	0	44.
	45.	90,938,784	2,146,669	339,241	5,340,623	12,957,763	45.

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

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

	46.	7,334,902	2,365,066	10,137,202	489,416	6,129,611	46.
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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
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 7/1/19.

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

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/20.

(4) Debt Service Fund, interest expenditures amount: \$3,958,013

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.	20,347,189	6,638,879	1,729,456	595,453	13,128	31,133,883	29,324,105	29,368,728	-0.2%
2000 Support Services										
2100 Students	2.	2,411,431	680,672	174,808	18,534	0	3,249,470	3,285,445	3,112,311	5.6%
2200 Instructional Staff	3.	1,400,407	430,513	74,523	49,008	1,851	1,965,643	1,956,302	1,816,124	7.7%
2300 General Administration	4.	892,774	205,897	436,727	17,886	26,221	1,564,435	1,579,505	1,125,305	40.4%
2400 School Administration	5.	4,425,845	1,161,806	43,168	677	1,256	5,628,457	5,632,752	5,466,587	3.0%
2500 Central Services	6.	1,923,907	593,235	1,301,075	69,094	4,633	3,739,810	3,891,944	3,255,919	19.5%
2600 Operation & Maintenance of Plant	7.	5,476,085	1,854,139	3,522,436	3,976,484	6,838	15,958,868	14,835,982	14,764,535	0.5%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	303,799	81,607	14,046	12,308	0	401,353	411,760	401,696	2.5%
610 School-Sponsored Cocurricular Activities	10.	121,870	24,773	0	0	0	187,600	146,643	192,691	-23.9%
620 School-Sponsored Athletics	11.	960,134	185,645	161,601	139,390	39,311	1,502,750	1,486,081	1,534,512	-3.2%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	35,398	8,850	0	0	0	0	44,248	0	--
Regular Education Subtotal (lines 1-13)	14.	38,298,839	11,866,016	7,457,840	4,878,834	93,238	65,332,269	62,594,767	61,038,408	2.5%
200 and 300 Special Education										
1000 Instruction	15.	8,638,973	2,465,205	526,885	117,532	1,167	11,708,000	11,749,762	10,945,558	7.3%
2000 Support Services										
2100 Students	16.	3,604,879	867,900	398,690	72,120	0	4,986,000	4,943,589	4,925,704	0.4%
2200 Instructional Staff	17.	469,951	142,458	165,016	1,550	0	795,902	778,975	952,893	-18.3%
2300 General Administration	18.	122,534	33,026	930	0	0	151,598	156,490	0	--
2400 School Administration	19.	0	0	12,759	0	0	12,000	12,759	12,051	5.9%
2500 Central Services	20.	0	0	6,683	0	0	6,715	6,683	3,445	94.0%
2600 Operation & Maintenance of Plant	21.	38,163	7,522	9,532	1,318	0	48,950	56,535	51,173	10.5%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	12,874,500	3,516,111	1,120,495	192,520	1,167	17,709,165	17,704,793	16,890,824	4.8%
400 Pupil Transportation	25.	3,176,178	977,649	1,442,578	364,640	0	6,892,301	5,961,045	7,078,213	-15.8%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	2,913,644	753,138	267,165	90,833	220	4,025,000	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	93,188	17,772	0	5,812	0		116,772	129,412	-9.8%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	9,812	2,828	0	0	0		12,640	0	--
Subtotal (lines 27 and 28)	29.	103,000	20,600	0	5,812	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.	348,116	85,651	50,000	40,000	0	523,767	523,767	398,501	31.4%
Total Expenditures (lines 14, 24-26, 29-31)	32.	57,714,277	17,219,165	10,338,078	5,572,639	94,625	94,611,914	90,938,784	89,560,358	1.5%

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

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/ Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	1,396,801										1.
Interest Income and Other Revenues	2.	2,535										2.
Total Revenues (lines 1 and 2)	3.	1,399,336										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		902,831	180,293				1,119,839	1,083,124	1,147,579	-5.6%	4.
2100 Support Services - Students	5.		0	0				41,994	0	0	0.0%	5.
2200 Support Services - Instructional Staff	6.		14,397	2,875				27,996	17,272	16,706	3.4%	6.
Program 100 Subtotal (lines 4-6)	7.		917,228	183,168				1,189,829	1,100,396	1,164,285	-5.5%	7.
200 and 300 Special Education												
1000 Instruction	8.		208,086	41,549				209,969	249,635	244,946	1.9%	8.
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		208,086	41,549				209,969	249,635	244,946	1.9%	11.
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	12.
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	14.
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	15.
Other Programs Subtotal (lines 12-15)	16.		0	0				0	0	0	0.0%	16.
Total Classroom Site Fund 011 - Base Salary	17.	43,543	1,399,336	1,125,314	224,717		0	1,399,798	1,350,031	1,409,231	-4.2%	92,848
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	2,793,603										18.
Interest Income and Other Revenues	19.	39,057										19.
Total Revenues (lines 18 and 19)	20.	2,832,660										20.
Expenditures												
100 Regular Education												
1000 Instruction	21.		1,620,765	333,140				4,406,839	1,953,905	1,795,754	8.8%	21.
2100 Support Services - Students	22.		0	0				77,120	0	0	0.0%	22.
2200 Support Services - Instructional Staff	23.		22,695	4,898				0	27,593	23,396	17.9%	23.
Program 100 Subtotal (lines 21-23)	24.		1,643,460	338,038				4,483,959	1,981,498	1,819,150	8.9%	24.
200 and 300 Special Education												
1000 Instruction	25.		359,166	70,729				716,111	429,895	367,471	17.0%	25.
2100 Support Services - Students	26.		13,688	2,705				33,051	16,393	13,415	22.2%	26.
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	27.
Program 200 and 300 Subtotal (lines 25-27)	28.		372,854	73,434				749,162	446,288	380,886	17.2%	28.
Other Programs (Specify) _511, 514, 550												
1000 Instruction	29.		114,654	22,491				275,428	137,145	120,985	13.4%	29.
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	30.
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	31.
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	32.
Other Programs Subtotal (lines 29-32)	33.		114,654	22,491				275,428	137,145	120,985	13.4%	33.
Total Classroom Site Fund 012 - Performance Pay	34.	3,013,869	2,832,660	2,130,968	433,963		0	5,508,549	2,564,931	2,321,021	10.5%	3,281,598
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	2,793,603										35.
Interest Income and Other Revenues	36.	19,849										36.
Total Revenues (lines 35 and 36)	37.	2,813,452										37.
Expenditures												
100 Regular Education												
1000 Instruction	38.		2,124,090	424,181	0	4,572		2,623,232	2,552,843	2,093,847	21.9%	38.
2100 Support Services - Students	39.		0	0	0	0		98,371	0	0	0.0%	39.
2200 Support Services - Instructional Staff	40.		33,874	6,765	0	0		65,581	40,639	30,470	33.4%	40.
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	41.
Program 100 Subtotal (lines 38-41)	42.		2,157,964	430,946	0	4,572		2,787,184	2,593,482	2,124,317	22.1%	42.
200 and 300 Special Education												
1000 Instruction	43.		489,542	97,759	0	0		491,856	587,301	446,802	31.4%	43.
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	44.
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	45.
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	46.
Program 200 and 300 Subtotal (lines 43-46)	47.		489,542	97,759	0	0		491,856	587,301	446,802	31.4%	47.
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	48.
Other Programs (Specify)												
1000 Instruction	49.		0	0	0	0		0	0	0	0.0%	49.
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	50.
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	51.
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	52.
Other Programs Subtotal (lines 49 -52)	53.		0	0	0	0		0	0	0	0.0%	53.
Total Classroom Site Fund 013 - Other	54.	1,126,176	2,813,452	2,647,506	528,705	0	4,572	3,279,040	3,180,783	2,571,119	23.7%	758,845
Total Classroom Site Funds (lines 17, 34, and 54)	55.	4,183,588	7,045,448	5,903,788	1,187,385	0	4,572	10,187,387	7,095,745	6,301,371	12.6%	4,133,291

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.	0	339,146	696,640			1,340	2,547,724	1,037,126	2,587,722	-59.9%
1000 Instruction	2.	0	339,146	696,640			1,340	2,547,724	1,037,126	2,587,722	-59.9%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0	44,915	26,164			128	192,946	71,207	93,449	-23.8%
2300, 2400, 2500, 2900 Administration	4.	0		606,524		0	0	1,667,206	606,524	996,106	-39.1%
2600 Operation & Maintenance of Plant	5.	0		45,896		0	0	0	45,896	10,098	354.5%
2700 Student Transportation	6.	0		328,498		0	0	0	328,498	6,733	4778.9%
3000 Operation of Noninstructional Services	7.	0		0		0	0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.	0		0		57,418	0	0	57,418	12,861	346.5%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	384,061	1,703,722	0	0	58,886	4,407,876	2,146,669	3,706,969	-42.1%

(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 \$125,000 **Actual** \$16,556

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.	4,407,876	2,146,669	14,528,348	5,340,623	0	0	832,869	339,241
6150 Classified Salaries	2.	0	0	0	93,523	0	0	0	0
6200 Employee Benefits	3.	0	0	0	26,905	0	0	0	0
6450 Construction Services	4.	0	56,818	0	2,909,231	0	0	0	318,496
6710 Land and Improvements	5.	0	0	0	0	0	0	832,869	0
6720 Buildings and Improvements	6.	0	0	14,528,348	0	0	0	0	0
673X Furniture and Equipment	7.	371,095	374,510	0	1,934	0	0	0	0
673X Vehicles	8.	287,434	62,470	0	598,838	0	0	0	0
673X Technology-Related Hardware and Software	9.	1,366,596	1,266,742	0	600,690	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.	2,025,125	1,760,540	14,528,348	4,231,121	0	0	832,869	318,496
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	0	0	14,528,348	4,231,121			0	0
New Construction	14.	0	0	0	0	0	0	832,869	318,496
Other	15.	2,025,125	1,760,540	0	0	0	0	0	0
Total (lines 13-15)	16.	2,025,125	1,760,540	14,528,348	4,231,121	0	0	832,869	318,496

Funds 610, 630, 695, and 620

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

CAPITAL ASSETS AS OF JUNE 30, 2020	
Land and Improvements	\$41,417,343
Buildings and Improvements	\$264,110,944
Furniture, Equipment, Vehicles, and Technology	\$37,499,988
Construction in Progress	\$5,628,386
Total	\$348,656,661

FEDERAL AND STATE PROJECTS

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
FEDERAL PROJECTS						
100-130 ESEA Title I - Helping Disadvantaged Children	1. (89,405)	4,892,691	(86,106)	4,967,300	4,755,123	(37,943)
140-150 ESEA Title II - Prof. Development and Technology	2. (10,004)	323,922	(6,147)	782,159	321,349	(13,578)
160 ESEA Title IV - 21st Century Schools	3. (14,851)	210,685	(3,817)	430,831	201,481	(9,464)
170-180 ESEA Title V - Promote Informed Parent Choice	4. 0	0	0	0	0	0
190 ESEA Title III - Limited English & Immigrant Students	5. (3,236)	124,425	(2,215)	105,443	120,560	(1,586)
200 ESEA Title VII - Indian Education	6. 0	16,902	(404)	17,802	16,498	0
210 ESEA Title VI - Flexibility and Accountability	7. 0	0	0	0	0	0
220 IDEA Part B	8. (259,934)	2,899,083	(66,972)	2,800,737	2,733,557	(161,380)
230 Johnson-O'Malley	9. 0	18,249	(534)	22,379	17,715	0
240 Workforce Investment Act	10. 0	0	0	0	0	0
250 AEA-Adult Education	11. 0	0	0	0	0	0
260-270 Vocational Education - Basic Grants	12. (2,140)	328,374	(840)	385,489	331,972	(6,578)
280 ESEA Title X - Homeless Education	13. 0	0	0	0	0	0
290 Medicaid Reimbursement	14. 2,119,649	1,018,752	0	1,963,411	521,560	2,616,841
374 E-Rate	15. 293,492	371,101	0	500,000	297,009	367,584
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16. 0	0	0	0	0	0
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17. (55,136)	632,692	(16,094)	4,464,587	682,864	(121,402)
Total Federal Project Funds (lines 1-17)	18. 1,978,435	10,836,876	(183,129)	16,440,138	9,999,688	2,632,494
Total COVID-19 Federal Relief Funds included in line 17 above	19. 0	0	0	0	0	0
STATE PROJECTS						
400 Vocational Education	20. 0	102,169	0	102,173	101,569	600
410 Early Childhood Block Grant	21. 0	0	0	0	0	0
420 Ext. School Yr. - Pupils with Disabilities	22. 0	0	0	0	0	0
425 Adult Basic Education	23. 0	0	0	0	0	0
430 Chemical Abuse Prevention Programs	24. 0	0	0	0	0	0
435 Academic Contests	25. 0	0	0	0	0	0
450 Gifted Education	26. 0	11,461	0	12,338	11,461	0
456 College Credit Exam Incentives	27. 165,683	106,670	0	350,000	144,021	128,332
457 Results-based Funding	28. 329,353	654,667	0	700,000	663,079	320,941
460 Environmental Special Plate	29. 0	0	0	0	0	0
465-499 Other State Projects	30. 23,122	329,337	0	356,108	327,594	24,865
Total State Project Funds (lines 20-30)	31. 518,158	1,204,304	0	1,520,619	1,247,724	474,738
Total Federal and State Projects (lines 18 and 31)	32. 2,496,593	12,041,180	(183,129)	17,960,757	11,247,412	3,107,232

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

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

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	115,671	613,080		598,000	602,164	126,587
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	2,016,923	160,743	0	752,182	0	2,177,666
515 Civic Center	6.	601,337	327,055	0	601,337	370,103	558,289
520 Community School	7.	249,258	555,782	0	100,000	666,048	138,992
525 Auxiliary Operations	8.	946,742	1,623,646	0	2,100,000	1,449,320	1,121,068
526 Extracurricular Activities Fees Tax Credit	9.	634,461	1,391,086	0	1,100,000	833,717	1,191,830
530 Gifts and Donations	10.	1,582,964	336,753	0	1,000,000	261,754	1,657,963
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	267	237	0	50,000	485	19
540 Fingerprint	12.	19	2,406	0	25,000	2,270	155
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	188,138	3,677	130,120	140,000	134,618	187,317
555 Textbooks	15.	59,054	1,229	0	59,000	25	60,258
565 Litigation Recovery	16.	121,265	6,882	0	121,265	0	128,147
570 Indirect Costs	17.	192,047	4,350	759,658	500,000	599,990	356,065
575 Unemployment Insurance	18.	56,980	849	0	56,980	16,689	41,140
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	23,484	419	0	0	0	23,903
590 Grants and Gifts to Teachers	21.	9,695	0	0	18,000	9,695	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	(944)	1,216,115	0	1,281,273	1,143,989	71,182
639 Impact Aid Revenue Bond Building	24.	0	0	0	0	0	0
650 Gifts and Donations—Capital	25.	402,866	102,303	0	445,000	80,987	424,182
660 Condemnation	26.	4,173	74	0	4,200	0	4,247
665 Energy and Water Savings	27.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	28.	0	0	0	0	0	0
691 Building Renewal Grant	29.	70,694	6,172,964	0	4,500,000	6,057,457	186,201
695 New School Facilities	30.	0	0		0	0	0
720 Impact Aid Revenue Bond Debt Service	31.	0	0	0	0	0	0
850 Student Activities	32.	605,938	799,956		0	774,267	631,627
855 Insurance Withholding	33.	4,290,932	8,679,626	0	9,500,000	8,125,131	4,845,427
INTERNAL SERVICE FUNDS 950-989							
953 Technology Internal Service	1.	0	62,500	0	0	0	62,500
955 Intergovernmental Agreements	2.	30,220	3,869	0	50,000	0	34,089
950 Warehouse	3.	15,809	141,423	0	30,000	130,779	26,453
951 Graphics & Printing	4.	436,016	409,896	0	500,000	459,488	386,424

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	100,000	0
Class Size Reduction	100,000	0
Dropout Prevention Programs	298,000	0
Instructional Improvement Programs	100,000	602,164
Total Expenditures (lines 1-4)	598,000	602,164
Total Expenditures from accounting data		602,164

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

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

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2019	\$86,035,000	1.
2. Bonds issued during FY 2020	0	2.
3. Bonds retired during FY 2020	(9,240,000)	3.
4. Bonds Outstanding, June 30, 2020	\$76,795,000	4.
5. Short-term Debt Outstanding, July 1, 2019	\$0	5.
6. Short-term Debt Outstanding, June 30, 2020	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2020 Assessed Valuations and Tax Rates			
a. Primary	\$1,590,920,979	Tax Rate	3.8753
b. Secondary	\$1,590,920,979	Tax Rate	1.5754
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 2020)

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

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

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$59,235,612
2. Classroom Supplies (Function 1000, Object Code 6600)	\$3,239,412
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$11,601,296
4. Support Services—Students (Function 2100)	\$10,386,739
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$29,153,316
6. Total Current Expenditures	\$113,616,375
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$8,332,221
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$105,284,154

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act	\$0
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F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$0

G. Cash and Investments held at June 30, 2020

1. Sinking funds	\$4,491,713
2. Bond funds	\$6,129,611
3. Other funds, except for any employee retirement funds	\$33,088,366

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

1. Average salary of all teachers employed in FY 2020	\$49,300
2. Average salary of all teachers employed in FY 2019	\$46,952
3. Increase in average teacher salary from prior year	\$2,348
4. Percentage increase	5.0%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$39,522
6. Total percentage increase in average teacher salary since FY 2018	24.7%

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	6	35	16	25	19	18	39	39	34	34	32	27	324
2. Verbal Reasoning	0	20	48	19	33	37	30	39	27	39	38	32	30	392
3. Nonverbal Reasoning	0	59	122	151	190	219	201	214	187	141	163	134	137	1,918
4. Total Duplicated Enrollment (lines 1-3)	0	85	205	186	248	275	249	292	253	214	235	198	194	2,634

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	16,667,665	15,842,872
2. Gifted Education	1,040,000	995,517
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	715
8. Career Technical Education (CTED programs in 300 range)	1,500	865,689
9. Total (lines 1-8)	17,709,165	17,704,793
10. IEP required pupil transportation costs coded within Program 400		953,604

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 808,809
9-12	\$ 186,708
Total	\$ 995,517

D. EXPENDITURES FOR AUDIT SERVICES

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

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

Actual Expenditures made in FY 2020 \$ 26,380

F. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
342,892	0		342,892
0	0		0
32,985	0		32,985
0	0		0
35,750	0		35,750
411,627	0	0	411,627

(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

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total	
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)		
1000 Instruction	1.	43,567,999	12,415,157	2,601,926	3,239,406	2,693,406	207,673				837,505	0	65,563,072
2000 Support Services													
2100 Students	2.	7,173,345	1,862,322	1,112,498	208,139	34,255	17,429				12,982	0	10,420,970
2200 Instructional Staff	3.	3,653,513	1,015,475	1,027,167	160,493	60,576	45,593				961	0	5,963,778
2300 General Administration	4.	1,121,588	262,411	523,195	21,074	6,809	26,221	0			0	70,587	2,031,885
2400 School Administration	5.	4,427,514	1,162,140	56,226	677	11,346	1,256				0	0	5,659,159
2500, 2900 Central Services, Other	6.	1,963,732	601,313	1,367,060	71,040	1,193,628	5,783		0		0	0	5,202,556
2600 Operation and Maintenance of Plant	7.	5,528,314	1,867,941	4,706,782	4,597,461	98,132	6,838				0	62,331	16,867,799
2700 Student Transportation	8.	3,176,178	977,649	1,677,686	365,032	927,336	0				0		7,123,881
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9.	1,929,132	504,849	146,148	2,254,545	153,868	7,659				0	0	4,996,201
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11.											297,415	297,415
3400 Bookstore Operations	12.	223,840	61,580	15,227	69,411	0	0				0	0	370,058
Total (lines 1-12)	13.	72,765,155	20,730,837	13,233,915	10,987,278	5,179,356	318,452	0	0	0	851,448	430,333	124,496,774
From Federal Funds	14.	4,865,785	1,274,271	1,134,964	5,607,819	1,667,507	50,437	0	0	0	2,466	0	14,603,249
From State and Local Sources	15.	67,899,370	19,456,566	12,098,951	5,379,459	3,511,849	268,015	0	0	0	848,982	430,333	109,893,525
4000 Facilities Acquisition and Construction	16.	93,523	26,905	9,575,545	0	0	0				0	0	9,695,973
5000 Debt Service	17.							8,995,000	3,958,013		0	0	12,953,013

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)	27,093,742	767,628	608,998	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	7,682,694	136,845	102,724	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,079,667	29,612	0	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,354,947	14,085	51,455	0	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	126,323	16,865	0	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	893,220	6.
7. Number of FTE-Certified Teachers	764	7.
8. Number of FTE-Contract Teachers	14	8.

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

1. 6410-6411 Utility Services	1,001,773	1.
2. 6620-6629 Energy	3,800,917	2.

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

1. 6591 Services Purchased from Other Arizona Districts	0	1.
2. 6870 Pass-through Payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	210,685	1.
2. ESEA Title IV - 21st Century Community Learning Centers	607,913	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

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

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	11,994	416,928	428,922	3.
4. Total (lines 1-3)	11,994	416,928	428,922	4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	9,247,911	5.

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

1. 6340 Technical Services	210,307	1.
2. 6432 Technology-Related Repairs and Maintenance	0	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	134,458	4.
5. 6650 Supplies-Technology-Related	28,242	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,230,784	6.
7. Subtotal (Lines 1-6)	3,603,791	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	458,439	8.

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

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 100210000

I certify that the Annual Financial Report of Amphitheater Unified District, Pima County, for fiscal year 2020 was approved by the Governing Board on October 13, 2020, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office, telephone 520-696-5000, during normal business hours.

Avg. Daily Membership	2019	2020
Attending	13,074.800	12,782.334
2020 Tax Rates:	Primary	Secondary
	3.8753	1.5754

Rev. 8/20 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				65,332,269	62,594,767	
Special Education				17,709,165	17,704,793	
Pupil Transportation				6,892,301	5,961,045	
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				523,767	523,767	
Maintenance and Operation Total	3,134,041	95,139,645	0	94,611,914	90,938,784	7,334,902
Classroom Site Funds	4,183,588	7,045,448		10,187,387	7,095,745	4,133,291
Instructional Improvement	115,671	613,080		598,000	602,164	126,587
Unrestricted Capital Outlay	2,780,433	1,731,302	0	4,407,876	2,146,669	2,365,066
Adjacent Ways	817,733	10,924	0	832,869	339,241	489,416
Bond Building	11,470,234	0	0	20,226,000	5,340,623	6,129,611
Other Capital Funds	4,173	74	0	4,200	0	4,247
New School Facilities	0	0		0	0	0
Federal Projects	1,978,435	10,836,876	(183,129)	16,440,138	9,999,688	2,632,494
State Projects	518,158	1,204,304	0	1,520,619	1,247,724	474,738
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	2,016,923	160,743	0	752,182	0	2,177,666
Food Service	1,265,122	5,775,948	(576,530)	6,000,000	5,247,812	1,216,728
Civic Center	601,337	327,055	0	601,337	370,103	558,289
Community School	249,258	555,782	0	100,000	666,048	138,992
Auxiliary Operations	946,742	1,623,646	0	2,100,000	1,449,320	1,121,068
Extracurricular Activities Fees	634,461	1,391,086	0	1,100,000	833,717	1,191,830
Gifts and Donations	1,985,830	439,056	0	1,445,000	342,741	2,082,145
Career & Tech. Ed. & Voc. Ed. Projects	267	237	0	50,000	485	19
Fingerprint	19	2,406	0	25,000	2,270	155
School Opening	0	0	0	0	0	0
Insurance Proceeds	188,138	3,677	130,120	140,000	134,618	187,317
Textbooks	59,054	1,229	0	59,000	25	60,258
Litigation Recovery	121,265	6,882	0	121,265	0	128,147
Indirect Costs	192,047	4,350	759,658	500,000	599,990	356,065
Unemployment Insurance	56,980	849	0	56,980	16,689	41,140
Teacherage	0	0	0	0	0	0
Insurance Refund	23,484	419	0	0	0	23,903
Grants and Gifts to Teachers	9,695	0	0	18,000	9,695	0
Advertisement	0	0	0	0	0	0
Career Technical Education	(944)	1,216,115	0	1,281,273	1,143,989	71,182
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	3,960,274	13,489,202	0	16,000,000	12,957,763	4,491,713
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	70,694	6,172,964	0	4,500,000	6,057,457	186,201
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	605,938	799,956		0	774,267	631,627
Self-Insurance	0	62,500	0	0	0	62,500
Intergovernmental Agreements	30,220	3,869	0	50,000	0	34,089
OPEB	15,809	141,423	0	30,000	130,779	26,453
Other Funds	4,726,948	9,089,522	0	10,000,000	8,584,619	5,231,851

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