

District name Amphitheater Unified School District

County Pima

CTDS number 100210000



Annual Financial Report

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2026

Signature/Date

Signature/Date

District website link of posted AFR www.amphi.com

The annual financial report file(s) for FY 2026 uploaded to the Arizona Department of Education's website on
10/14/2026 contain(s) the data for the annual financial report 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

answers@amphi.com
Email

Total expenditures by fund

1. Maintenance & Operation (from page 2, line 32)	\$ 102,940,108
2. Classroom Site Funds (from page 3, line 13)	\$ 11,698,883
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 4,628,226

District name Amphitheater Unified School District

Funds available

Beginning fund balance (1)

Revenues

1000 Local

1110	Property taxes
1140	Penalties and interest on taxes
1200	Revenue from local governmental units other than districts
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
1600	Food Service
1750	Revenue from enterprise and student activities
1755	Revenue from fees paid on a student's behalf with grant monies
1790	Extracurricular activities fees tax credit
1800	Revenue from community services activities
1910	Rentals
1920	Contributions and donations from private sources
1950	Miscellaneous revenues from other districts
1960	Miscellaneous revenues from other local governmental units
Other (specify) (2) <u>Prior Year Expense Refunds</u>	
Total Local Revenues (lines 2-29)	

2000 County

2110	County School Fund
2210	Special County School Reserve Fund
Other (specify) _____	
Total County Revenues (lines 31-33)	

3000 State

3100	Unrestricted
3110	State Equalization Assistance
3120	Additional State Aid
3200	Restricted
Other (specify) _____	
Total State Revenues (lines 35-39)	

4000 Federal

4100	Unrestricted revenue received directly from the federal government
4200	Unrestricted revenue received from the federal government through the state
4300	Restricted revenue received directly from the federal government
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) _____	
Total Federal Revenues (lines 41-48)	

Total fund revenue (lines 30, 34, 40, and 49)

5000 Other Financing Sources

5100	Issuance of bonds
5200	Fund transfers-in
5300	Proceeds from the disposal of real or personal property
5400	Capital contributions
5500	Lease proceeds
5600	Other long-term debt proceeds
5700	Unusual or infrequent items
Other (specify) _____	
Total Other Financing Sources (lines 51-58)	

Total funds available (lines 1, 50, and 59)

Total expenditures

6900 Other Financing Uses

6910, 6930	Transfers-out
6940	Payment to escrow agent for defeasance of debt
6950	Unusual or infrequent items
Other (specify) <u>Transfers</u>	
Total Other Financing Uses (lines 62-65)	

Total expenditures and other financing uses (lines 61 plus 66)

Ending fund balance (line 60 minus line 67) (3)

County Pima

	Maintenance and Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Bond Building Fund 630	Debt Service Fund 700 (4)	All other funds
	Actual	Actual	Actual	Actual	Actual	Actual
1.	(160,525)	8,556,339	858,726	2,131,385	16,170,327	
2.	67,256,392	29,400	423,938		12,751,488	0
3.	0					0
4.	0	0			0	0
5.	0	0	0		0	0
6.	0	0			0	944,409
7.	0	0			0	0
8.	83,983	1,150			1,500	0
9.	0	0			0	0
10.	0	0			0	0
11.	0	0			0	1,972,701
12.	0	0			0	0
13.	0	0			0	0
14.	0	0			0	0
15.	0	0			0	0
16.	0	0			0	0
17.	0	0			0	0
18.	0	0			0	0
19.	178,805	175,925	16,971	0	848,413	1,242,464
20.	0	0			0	1,220,185
21.	0	0			0	3,733,282
22.	0	0			0	0
23.	0	0			0	1,208,155
24.	0	0			0	0
25.	0	0			0	528,765
26.	0	0			0	751,520
27.	0	0			0	1,272,150
28.	0	0			0	0
29.	71,353	12	0	0	0	11,621,828
30.	67,590,533	206,488	440,909	0	13,601,401	24,495,458
31.	0	0				0
32.	0	0				0
33.	0	0				0
34.	0	0				0
35.	1,392,497	0				0
36.	24,776,671	1,623,618				0
37.	14,141,410	926,688				0
38.						21,429,759
39.	0	0			0	0
40.	40,310,578	2,550,306			0	21,429,759
41.	0					0
42.	0					2,837,991
43.						18,809
44.						14,423,467
45.	0					0
46.	0					0
47.	0					707,833
48.	0				0	0
49.	0				0	17,988,100
50.	107,901,111	2,756,794	440,909	0	13,601,401	63,913,316
51.				20,970,800	0	0
52.	0	0	0	0	208	24,377,311
53.	0	0	0	0	0	19,863
54.	0	0	0	0	0	0
55.	0	0	0	0	0	107,456
56.	0	0	0	0	0	0
57.	0	0	0	0	0	0
58.	0	0	0	0	0	0
59.	0	0	0	20,970,800	208	24,504,630
60.	107,740,586	11,313,133	1,299,635	23,102,185	29,771,936	88,417,946
61.	102,940,108	4,628,226	616,114	2,323,737	11,553,800	67,956,666
62.	10,000	0	0	0	208	24,367,311
63.	0	0	0	0	0	0
64.	0	0	0	0	0	0
65.	0	0	0	0	171,180	0
66.	10,000	0	0	0	171,388	24,367,311
67.	102,950,108	4,628,226	616,114	2,323,737	11,725,188	92,323,977
68.	4,790,478	6,684,907	683,521	20,778,448	18,046,748	

CTDS number 100210000

(1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 1,324,690 at 7/1/25.

(2) Object 1940—Government Property Lease Excise Tax revenue included on line 29 is 0

(3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 3,004,503 at 6/30/26.

(4) Debt Service fund, interest expenditures amount: 2,102,000

District name		Amphitheater Unified School District				County Pima		CTDS Number		100210000	
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.		17,352,237	6,119,109	2,574,375	146,606	424,619	27,731,265	26,616,946	32,982,735	-19.3%
2000 Support services											
2100 Students	2.		2,917,473	754,711	13,784	16,793	901	3,555,628	3,703,661	4,030,390	-8.1%
2200 Instructional staff	3.		1,942,861	514,529	172,349	45,782	11,422	2,957,505	2,686,942	2,955,443	-9.1%
2300 General administration	4.		939,192	221,516	460,192	5,043	37,069	1,700,100	1,663,012	2,020,494	-17.7%
2400 School administration	5.		4,826,262	1,216,809	400,540	18,086	2,092	6,513,435	6,463,789	7,006,343	-7.7%
2500 Central services	6.		2,482,533	660,958	811,641	83,864	186,403	4,708,328	4,225,399	4,926,522	-14.2%
2600 Operation & maintenance of plant	7.		7,646,075	2,184,385	6,684,603	5,016,733	57,384	22,015,651	21,589,180	16,423,904	31.4%
2900 Other	8.		0	0	0	0	0	26,691	0	0	0.0%
3000 Operation of noninstructional services	9.		247,847	63,336	0	0	0	575,094	311,183	490,415	-36.5%
610 School-sponsored cocurricular activities	10.		157,188	68,878	1,953	36	24,097	241,978	252,151	263,544	-4.3%
620 School-sponsored athletics	11.		964,110	195,221	181,901	48,158	43,308	1,635,784	1,432,697	1,753,438	-18.3%
630 Other instructional programs	12.		0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.		0	0	0	0	0	0	0	508	-100.0%
Subtotal (lines 1-13)	14.		39,475,777	11,999,452	11,301,337	5,381,100	787,294	71,661,459	68,944,960	72,853,736	-5.4%
200 and 300 Special education											
1000 Instruction	15.		11,843,615	3,022,174	734,391	4,014	1,796	14,172,428	15,605,991	15,854,407	-1.6%
2000 Support services											
2100 Students	16.		4,425,815	1,041,322	610,819	29,885	8,461	7,003,259	6,116,303	7,120,800	-14.1%
2200 Instructional staff	17.		655,704	175,077	67,707	2,099	3,957	813,448	904,544	1,256,869	-28.0%
2300 General administration	18.		168,395	43,131	0	0	0	205,695	211,526	209,478	1.0%
2400 School administration	19.		54,614	11,963	0	0	0	64,052	66,577	65,526	1.6%
2500 Central services	20.		0	0	6,414	2,663	0	100,627	9,077	30,523	-70.3%
2600 Operation & maintenance of plant	21.		69,661	15,811	99,111	102,215	2,872	125,142	289,669	110,267	162.7%
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.		17,217,804	4,309,477	1,518,443	140,876	17,086	22,484,651	23,203,686	24,647,870	-5.9%
400 Pupil transportation	25.		2,897,478	893,415	2,040,691	295,606	2,956	6,540,686	6,130,147	7,870,472	-22.1%
510 Desegregation											
(from districtwide desegregation expenditures, page 2, line 44)	26.		3,096,017	731,026	190,658	5,027	2,272	4,025,000	4,025,000	4,025,000	0.0%
530 Dropout prevention programs											
1000 Instruction	27.		103,000	20,600	5,812	0	0		129,412	60,850	112.7%
2000-3000 Support serv. & oper. of noninstructional serv.	28.		0	0	0	0	0		0	68,562	-100.0%
Subtotal (lines 27 and 28)	29.		103,000	20,600	5,812	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.		372,403	92,031	42,470	0	0	505,761	506,903	524,169	-3.3%
Total expenditures (lines 14, 24-26, 29-31)	32.		63,162,479	18,046,002	15,099,410	5,822,610	809,608	107,346,969	102,940,108	110,050,659	-6.5%
FY 2026 budgeted carryforward amount (included in total budget expenditures on line 32)								2,000,000			

Classroom Site Fund—Revenues, expenditures, and fund balances														
		Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures			% Increase/ decrease in actual	Ending fund balance
										Budget	Actual	Prior year actual		
Classroom Site Fund 010														
Revenues														
CSF revenue	1.		11,391,965											
Interest income and other revenues	2.		282,042											
Total revenues (lines 1 and 2)	3.		11,674,008											
Expenditures														
1000 Instruction	4.			9,591,217	937,823	0	0	0	0	13,022,657	10,529,040	9,017,288	16.8%	
2100 Support services - students	5.			134,246	25,577	0	0	0	0	339,911	159,823	418,107	-61.8%	
2200 Support services - instructional staff	6.			824,651	185,369	0	0	0	0	156,881	1,010,020	1,197,711	-15.7%	
2300 Support services - general administration	7.					0				0	0	0	0.0%	
2500 Central services	8.								0	0	0	0	0.0%	
3300 Community services operations	9.			0	0	0				0	0	0	0.0%	
4000 Facilities acquisition and construction	10.							0		0	0	0	0.0%	
5000 Debt service	11.								0	0	0	0	0.0%	
Total expenditures (lines 4-11)	12.			10,550,114	1,148,769	0	0	0	0	13,519,449	11,698,883	10,633,106	10.0%	
Total Classroom Site Fund	13.	8,285,910	11,674,008	10,550,114	1,148,769	0	0	0	0	13,519,449	11,698,883	10,633,106	10.0%	8,261,035

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 13)

Unrestricted Capital Outlay (610) Fund—Expenditures

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 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	0.0%
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	605,485		61,958			(0)	1,100,000	667,443	3,142,781	-78.8%
2000 Support services												
2100, 2200 Students and instructional staff	3.	0	100,377	195,105	59,013			0	300,000	354,496	519,612	-31.8%
2300, 2400, 2500, 2900 Administration	4.	0		1,256,966	218,643		0	0	3,738,099	1,475,608	1,420,358	3.9%
2600 Operation & maintenance of plant	5.	0		41,490	336,838			0	535,000	378,328	1,165,611	-67.5%
2700 Student transportation	6.	0		0	7,549			0	100,000	7,549	18,137	-58.4%
3000 Operation of noninstructional services	7.	0		0	0			0	0	0	0	0.0%
4000 Facilities acquisition and construction	8.	0		0	0			1,653,779	550,000	1,653,779	1,587,763	4.2%
5000 Debt service	9.					91,023	0		0	91,023	437,100	-79.2%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	705,862	1,493,562	684,001	91,023	0	1,653,779	10,323,099	4,628,226	8,291,362	-44.2%

FY 2026 budgeted carryforward amount (included in total budget expenditures on line 10)

4,000,000

(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

Actual0

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.	10,323,099	4,628,226	2,129,763	2,323,737	0	0	804,925	616,114
6150 Classified salaries	2.		0		0		0		0
6200 Employee benefits	3.		0		0		0		0
6450 Construction services	4.		1,653,779		1,903,058		0		616,114
6655 Short-term noninstructional software subscription	5.	335,000	1,493,562		0		0		0
6710 Land and improvements	6.		0		0		0	804,925	0
6720 Buildings and improvements	7.		0	2,129,763	0		0		0
6731, 6732, 6733, and 6740 Furniture and equipment	8.	575,000	176,478		0		0		0
6734, 6735, 6736 and 6741 Vehicles	9.	100,000	218,578		393,096		0		0
6737, 6738, 6739 and 6742 Technology-related hardware and software	10.	3,925,927	288,945		27,583		0		0
6831, 6832, 6833 Redemption of principal	11.		91,023		0		0		0
6841, 6842, 6843, 6850, 6860 Interest	12.		0		0		0		0
Total (lines 2-12)	13.	4,935,927	3,922,364	2,129,763	2,323,737	0	0	804,925	616,114
Total amounts reported on lines 2 through 12 above for:									
Renovation	14.	1,000,000	3,922,364	2,129,763	1,000,000				0
New construction	15.		0		1,323,737		0	804,925	616,114
Other	16.	3,935,927	0		0		0		0
Total (lines 14-16)	17.	4,935,927	3,922,364	2,129,763	2,323,737	0	0	804,925	616,114

Funds 610, 630, 695, and 620

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

\$0

\$0

Capital assets as of June 30, 2026	
Land and improvements	42,700,522
Buildings and improvements	279,233,190
Furniture, equipment, vehicles, and technology	47,813,947
Construction in progress	6,239,821
Total	375,987,480

1.

2.

3.

4.

5.

District name Amphitheater Unified School District

County Pima

CTDS number 100210000

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
349 National Forest Fees
353 Taylor Grazing Fees
374 E-Rate
378 Impact Aid
300-399 Other Federal Projects
699 Federal Impact Aid (Construction)
Total federal project funds (lines 1-20)

Total COVID-19 federal relief funds included in lines above

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
460 Environmental Special Plate
465-499 Other State Projects
Total State project funds (lines 23-32)

Total federal and State projects (lines 21 and 33)

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types	
	Actual	Actual	Actual	Budget	Actual	Actual		
1.	(1,143,834)	4,623,350	(106,304)	4,258,567	3,471,506	(98,295)	Special revenue	1.
2.	(88,247)	567,972	(15,336)	1,044,558	541,762	(77,372)	Special revenue	2.
3.	(145,749)	815,374	(28,167)	442,088	851,368	(209,910)	Special revenue	3.
4.	0	0	0	0	0	0	Special revenue	4.
5.	(64,082)	127,874	(3,565)	191,433	63,776	(3,549)	Special revenue	5.
6.	0	18,810	(713)	18,809	18,096	1	Special revenue	6.
7.	0	0	0	0	0	0	Special revenue	7.
8.	95,274	2,226,116	(81,347)		3,023,930	(783,887)	Special revenue	8.
9.	(290)	12,853	(715)	37,202	12,017	(169)	Special revenue	9.
10.	0	0	0		0	0	Special revenue	10.
11.	0	0	0		0	0	Special revenue	11.
12.	(3,440)	375,423	(12,203)		427,763	(67,983)	Special revenue	12.
13.	(3,095)	53,584	(2,707)	45,948	49,616	(1,834)	Special revenue	13.
14.	2,995,220	2,931,843	(1,197,220)		4,954,258	(224,415)	Special revenue	14.
15.	0	0	0		0	0	Special revenue	15.
16.	0	0	0		0	0	Special revenue	16.
17.	211,745	712,938	0		0	924,683	Special revenue	17.
18.	0	0	0		0	0	Special revenue	18.
19.	(1,715,211)	509,769	1,184,626		553,128	(573,944)	Special revenue	19.
20.	0	0	0		0	0	Capital projects	20.
21.	138,291	12,975,907	(263,651)	6,038,605	13,967,221	(1,116,673)		21.
22.	(1,240,116)	0	0		0	(1,240,116)		22.
23.	1,991	120,967	0		120,967	1,991	Special revenue	23.
24.	0	0	0		0	0	Special revenue	24.
25.	0	0	0		0	0	Special revenue	25.
26.	0	0	0		0	0	Special revenue	26.
27.	0	0	0		0	0	Special revenue	27.
28.	0	0	0		0	0	Special revenue	28.
29.	0	0	0		0	0	Special revenue	29.
30.	218,522	51,511	0		29,848	240,185	Special revenue	30.
31.	0	0	0		0	0	Special revenue	31.
32.	808,615	752,976	0	1,392,222	1,205,068	356,523	Special revenue	32.
33.	1,029,129	925,454	0	1,392,222	1,355,883	598,700		33.
34.	1,167,420	13,901,361	(263,651)	7,430,827	15,323,104	(517,973)		34.

(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. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

	Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)	
1.	12,044,481	12,150,785	1.
2.	565,091	580,427	2.
3.	792,220	820,387	3.
4.	0	0	4.
5.	123,697	127,262	5.
6.	17,199	17,912	6.
7.	0	0	7.
8.	3,375,243	3,456,589	8.
9.	22,512	23,226	9.
10.	0	0	10.
11.	0	0	11.
12.	480,874	493,077	12.
13.	161,817	164,525	13.
14.	0	1,197,220	14.
15.	0	0	15.
16.	0	0	16.
17.	0	0	17.
18.	0	0	18.
19.	3,661,721	2,477,095	19.
20.	0	0	20.

	Other financing sources (2)	Other financing uses (2)	
23.	290,153	290,153	23.
24.	0	0	24.
25.	0	0	25.
26.	0	0	26.
27.	0	0	27.
28.	0	0	28.
29.	0	0	29.
30.	0	0	30.
31.	0	0	31.
32.	2,568,580	2,568,580	32.

District name Amphitheater Unified School District

A. Bonds and short-term debt

1. Bonds outstanding, July 1, 2025	58,450,000	1.
2. Bonds issued during FY 2026	21,000,000	2.
3. Bonds retired during FY 2026	(9,445,000)	3.
4. Bonds outstanding, June 30, 2026	70,005,000	4.
5. Short-term debt outstanding, July 1, 2025	0	5.
6. Short-term debt outstanding, June 30, 2026	0	6.

B. District assessed valuation and other district information

1. FY 2026 Assessed valuations and tax rates		
a. Primary	2,057,623,142.0000	Tax rate 3.2973
b. Secondary	2,057,623,142.0000	Tax rate 1.3749
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 2026)

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)	64,880,958
2. Classroom supplies (function 1000, object code 6600)	3,526,977
3. Administration (functions 2300, 2400, 2500, & 2900)	29,058,459
4. Support services—students (function 2100)	12,533,382
5. All other support services & operations (functions 2200, 2600, 2700, 3100, & 3400)	34,145,479
6. Total current expenditures	144,145,255
7. Total current expenditures from federal funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	1,898,293
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	142,246,962

E. Other long-term debt

1. Other principal (object 6832)	0
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	0
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

County Pima

CTDS number 100210000

F. 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

G. Rewards, discounts, incentives, and other financial consideration received from credit card companies (A.R.S. §35-391)

0

H. Cash and investments held at June 30, 2026

1. Sinking funds	18,042,227
2. Bond funds	20,778,448
3. Other funds, except for any employee retirement funds	45,141,705

I. Average teacher salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2026	59,926
2. Average salary of all teachers employed in FY 2025	58,450
3. Increase in average teacher salary from prior year	1,476
4. Percentage increase	2.5%

Comments on average salary calculation (optional):

J. Certified staff salaries and FTE (funds 001-799 excluding 575)

1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)
- a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)
- b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)

3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)
6. Other certified staff (all functions, object codes 6140-6149)

7. In FY 2026, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:

- a. Increasing base salary by granting years of experience on its salary schedule? (yes or no)
- b. Making payments in addition to their base salary? (yes or no)

Salaries	FTE
1,758,093	
35,294,699	699.00
4,013,622	92.10
31,281,077	606.90
3,169,453	
609,842	
2,832,331	
10,511,260	

8. Total certified salary payments from accounting data

54,175,678

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
15	51	60	57	55	38	51	40	21	16	33	30	25	492
12	17	28	25	29	30	40	43	26	26	30	32	23	361
14	37	26	37	39	39	36	56	50	54	91	82	113	674
41	105	114	119	123	107	127	139	97	96	154	144	161	1,527

B. M&O special education programs by type
(A.R.S. § 15-761)

- 1. Total all disability classifications
- 2. Gifted education
- 3. Remedial education
- 4. ELL incremental costs
- 5. ELL compensatory instruction
- 6. Vocational and technological education (non-CTED)
- 7. Career education
- 8. Career technical education (CTED programs in 300 range)
- 9. Total (lines 1-8)

Program 200 & 300 budget	Program 200 & 300 actual
19,984,472	20,478,869
1,507,207	1,642,651
	0
	0
	0
	0
	0
992,972	1,082,167
22,484,651	23,203,686

- 10. IEP required pupil transportation costs
coded within program 400

3,400,000	3,195,609
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C. Maintenance and Operation expenditures for
gifted pupils (elementary, secondary, and total)

Actual expenditures for all gifted programs:

K-8	\$	1,284,895
9-12	\$	371,212
Total	\$	1,656,107

D. Expenditures for audit services

- 1. Nonfederal audit expenditures - M&O fund
- 2. Federal audit expenditures - all funds

Budget	Actual
50,400	69,808
6,000	6,000

E. Maintenance and Operation fund expenditures for performance pay (A.R.S. §15-920)

Actual expenditures made in FY 2026

\$	0
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F. Tuition

- 1. Tuition to other Arizona districts (object 6561)
- 2. Tuition to other out-of-state districts (object 6562)
- 3. Tuition to private schools (object 6563)
- 4. Tuition to ed schools\coops\IGAs (object 6564)
- 5. Tuition to ed schools\coops\IGAs (object 6569)
- 6. Total (lines 1-5)

Tuition expenditures
47,581
0
0
0
568,705
616,286

- 7. Total capital tuition expenditures included in lines above

0

(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.

G. Special Education Current Expenditures from All Funds

- 1. Current expenditures for public elementary-secondary special education programs (Program 200, Functions 1000, 2000, 3100, 3200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 682X, 689X, excluding Objects 6511, 6512, 6561, 6562, 6591, 6592)
- 2. Instructional expenditures for public elementary-secondary special education programs (Program 200, Function 1000, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6561, 6562, 6591, 6592)
- 3. Student support services expenditures for public elementary-secondary special education programs (Program 200, Function 2100, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 4. Instructional staff support services expenditures for public elementary-secondary special education programs (Program 200, Function 2200, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6591, 6592)
- 5. Student Transportation support services expenditures for public elementary-secondary special education programs (Program 420, Function 2700, Objects 61XX, 62XX, 63XX, 64XX, 65XX, 66XX, 681X, 689X, excluding Objects 6511, 6512, 6591, 6592)

Amount
25,518,168
17,723,541
6,161,778
1,077,073
3,195,609

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, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6886, 6890	All object codes (excluding 6900)	
1000 Instruction	1. 48,515,586	12,260,808	7,597,037	3,374,371	527,307	119,015				1,177,457	4,084	73,575,663
2000 Support services												
2100 Students	2. 8,792,393	2,159,692	707,479	474,167	101,500	27,260				580,269	0	12,842,760
2200 Instructional staff	3. 5,404,817	1,343,299	896,196	370,395	41,185	100,745				7,789	0	8,164,427
2300 General administration	4. 1,144,076	276,854	473,412	9,276	688	27,338	0			9,731	52,990	1,994,366
2400 School administration	5. 4,899,187	1,232,477	408,097	23,894	20,036	2,237				0	144	6,586,072
2500, 2900 Central services, other	6. 2,732,956	721,651	1,093,097	1,360,107	221,237	300,111			0	6,103	0	6,435,260
2600 Operation and maintenance of plant	7. 7,715,736	2,200,196	7,544,342	5,269,956	360,186	3,725				56,531	56,249	23,206,920
2700 Student transportation	8. 2,897,478	893,415	2,407,725	295,606	549,203	20				2,936		7,046,383
3000 Operation of noninstructional services												
3100 Food service operations	9. 2,129,504	567,003	373,740	2,079,492	416,728	12,763				3,999	0	5,583,229
3200 Enterprise operations	10. 0	0	0	0	0	0				0	0	0
3300 Community services operations	11.										2,122,784	2,122,784
3400 Bookstore operations	12. 535,944	107,268	20,973	29,901	1,222	380				1,958	0	697,644
Total (lines 1-12)	13. 84,767,677	21,762,663	21,522,096	13,287,165	2,239,291	593,595	0		0	1,846,772	2,236,251	148,255,509
From federal funds	14. 8,512,446	1,982,967	4,968,010	2,757,747	701,160	137,274	0		0	16,080	7,797	19,083,482
From state and local sources	15. 76,255,231	19,779,696	16,554,085	10,529,418	1,538,131	456,321	0		0	1,830,692	2,228,454	129,172,027
4000 Facilities acquisition and construction	16. 0	0	11,866,984	0	0	0				0	22,335	11,889,318
5000 Debt service	17.							9,633,367	2,102,000		0	11,735,367

Impact Aid
revenues received
that were
intended to
replace local tax
revenues

0.

Teacher salaries (funds 001-799 excluding 575, function 1000)

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)	
1. Regular education (programs 100, 280, 511, and 550)	30,465,649	866,961	2,117,664	0	1.
2. Special education (programs 200-230, 250, 512, 514, and 515)	6,926,824	651,054	104,647	0	2.
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	1,475,241	61,297	0	0	3.
4. Other (programs 240, 260, 265, 513, and 530)	1,294,967	22,017	190,956	0	4.
5. Cocurricular activities, athletics, and other (program 600-630)	697,314	20,032	20,078	0	5.

Other items (funds 001-799, excluding 575)

6. Textbooks used for instruction (function 1000, object 6640)	50,083	6.
7. Number of FTE-certified teachers	699	7.
8. Number of FTE-contract teachers	20.	8.

Utilities and energy detail (funds 001-799 excluding 575, only function 2600)

1. 6410-6411 Utility services	1,380,831	1.
2. 6620-6629 Energy	4,256,050	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	815,374	1.
2. ESEA Title IV - 21st Century Community Learning Centers	815,374	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	1,195	2,257,391	2,258,585	3.
4. Function 3300-Community Service Operations (program 900)	7,947			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. 6731-42 Equipment	0	3.
4. Total (lines 1-3)	0	4.
5. 6450 Construction	11,888,818	5.

Technology (funds 001-799 excluding 575, all functions)

1. 6340 Technical services	39,406	1.
2. 6432 Technology-related repairs and maintenance	730,168	2.
3. 6443 Rental of computers and related equipment	0	3.
4. 6531 Telecommunications	216,038	4.
5. 6641-43 Software reported in library books, textbooks, or instructional aids	0	5.
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	1,755,651	6.
7. 6737-38 Technology-related hardware & software (less than \$5,000)	160,981	7.
8. Subtotal (lines 1-7)	2,902,244	8.
9. 6739 & 6742 Technology-related hardware & software (\$5,000 or more)	289,161	9.
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	10.
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	97,344	11.

Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6742, 6750, 6760, 6810 and 6890)

1. Function 2210 Improvement of instruction	636,069	1.
2. Function 2220 Library/media services	57,132	2.

Books, Periodicals, and Instructional Aids (funds 001-799, excluding 575, programs 100-630, excluding 400)

1. Object 664X, functions 1000 and 2220	868,438	1.
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Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

		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	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	All object codes (excluding 6900)	
Current expenditures from COVID-19 federal relief funds													
1000 Instruction	1.	0	0	0	0	0	0			0	0	0	0
2100, 2200 Student support services	2.	0	0	0	0	0	0			0	0	0	0
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0			0	0	0	0
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0			0	0	0	0
2700 Student transportation	6.	0	0	0	0	0	0			0	0	0	0
3100 Food service operations	7.	0	0	0	0	0	0			0	0	0	0
3200 Enterprise operations	8.	0	0	0	0	0	0			0	0	0	0
3300 Community services operations	9.	0	0	0	0	0	0				0	0	0
3400 Bookstore operations	10.	0	0	0	0	0	0			0	0	0	0
Other	11.	0	0	0	0	0	0	0	0	0	0	0	0
Total (lines 1-12)	12.	0	0	0	0	0	0	0	0	0	0	0	0

Technology related expenditures from COVID-19 federal relief funds	Total spending detail	Classroom spending detail
1. 6340 Technical services	0	0
2. 6432 Technology-related repairs and maintenance	0	0
3. 6443 Rental of computers and related equipment	0	0
4. 6531 Telecommunications	0	0
5. 6650 Supplies–technology-related	0	0
6. 6737-38 Technology-related hardware & software (less than \$5,000)	0	0
7. 6739 and 6742 Technology-related hardware & software (\$5,000 or more)	0	0
8. 6641-43 Software reported in library books, textbooks, or instructional aids	0	0
9. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) principal and interest	0	
10. 6833 and 6843 Instructional software subscriptions (more than 12 months) principal and interest	0	0

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	0

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	0
2. Programs 100-630, all functions, object 67XX	0

	Total award (all fiscal years)	FY 2020 through FY 2025 expenditures and other financing uses	FY 2026 expenditures and other financing uses	Amount remaining to spend
COVID-19 federal relief funds				
1. Elementary and secondary school emergency relief funds (ESSER I)	3,173,678	3,173,678		
2. Elementary and secondary school emergency relief funds (ESSER II)	13,002,600	13,002,600	0	
3. Elementary and secondary school emergency relief funds (ESSER III)	28,737,358	28,737,358	0	0
4. Governor’s emergency education relief funds (GEER) - includes acceleration academies program	0	0	0	0
5. Coronavirus relief fund (CRF)—enrollment stability grant (ESG) program	5,613,633	5,613,633		
6. Other COVID-19 federal relief funds	561,669	561,669	0	0
7. Total	51,088,938	51,088,938	0	0

Total FY 2026 expenditures + other financing uses0

Food Service

Beginning fund balance (1)

Revenues

1500 Investment income
1600 Food service
Other local None
3200 Restricted revenue received from State
4500 Restricted revenue rec. from fed. gov.
4900 Revenue for/on behalf of the district
Total revenue (lines 2-6)
5000 Other financing sources and fund transfers-in
Total available (lines 1, 7, and 8)

	Fund 510	
	Actual	
1.	4,446,151	1.
2.	156,344	2.
3.	1,220,185	3.
4.	0	4.
5.	0	5.
6.	5,116,508	6.
7.	0	7.
8.	6,493,037	8.
9.	0	9.
10.	10,939,188	10.

A. Number of operating months

12

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
634,245	875,251	0	106,842
0	7,279	0	0
22	1,951	268,678	0
0	0	0	0
0	0	0	0
0	0	0	0

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

C. Meal prices

1. Reduced breakfast
2. Reduced lunch
3. Reduced snack
4. Paid breakfast
5. Paid lunch
6. Paid snack

P-6	7-8	9-12	Adult
2.54	2.54	2.07	
4.05	4.05	4.05	
0.00	0.00	0.00	
0.39	0.39	0.39	3.25
0.44	0.44	0.44	5.25
0.00	0.00	0.00	0.00

D. Special milk program

Charge to children per ½ pint milk unit
Number of ½ pint milk units served to children

\$0.00
0

For comparison only - prior year 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

Breakfasts	suppers	A la carte	Snacks
655,419.00	906,511.00		73,389.00
0.00	5,190.00		
34.00	1,951.00	234,174.00	

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 6731-42)
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
6740, 6741, 6742 Furniture & equipment, vehicles, & tech. costing \$10,000 or more
6832 and 6842 Other principal and interest
Other expenditures ?
Total expenditures (lines 11-27)
6910 Indirect costs transfers-out
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)
Total expenditures & other uses (lines 28-30)
Ending fund balance (line 10 minus line 31) (1)

F. Services purchased from the M&O fund to repair and maintain food service property owned, rented, or used by the district (function 2600).

6400 Purchased property services 275,000

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
	2,129,407	0	0
	566,985	0	0
	164,794	275,000	0
	259,600	0	
	0	0	
	439,837	0	0
	15,615	0	
	0		
	60,991		
	1,526,443		
	0		
			0
	191,735		0
	231,900		0
	0		0
	0		0
	177,840	0	0
6,000,000	5,765,147	275,000	0
	0		
	0		
	5,765,147		
	5,174,041		

E. Detail of food service management company expenditures

Classified salaries	2,081,860
Employee benefits	512,842
Supplies and materials (nonfood)	166,983
Food	1,618,650
Management fee	82,228
Other	0
Total (must equal total of amounts on line 14 above)	4,462,563

(1) Includes food service fund revolving account cash balance of \$4,446,151 at 7/1/25 or \$5,174,041 at 6/30/26, as applicable.