



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: March 22, 2022

TITLE: Approval of the Revised 2020-2021 Annual Financial Report

BACKGROUND:

The State of Arizona requires the Governing Board to annually publish and submit to the State a report of all revenue and expenditures for the previous year. The Governing Board approved the original Annual Financial Report on October 5, 2021. Additional expenditures have been identified that can be coded to the ESSER II, ESSER III and Medicaid Reimbursement funds. These changes are necessary to ensure that the district meets its obligations under the IDEA Maintenance of Effort Requirements.

All values that have changed are highlighted in red.

RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board members certify the revised 2020-2021 Annual Financial Report and direct its submission to the Arizona Department of Education.

INITIATED BY:

Scott Little, Chief Financial Officer

Date: March 21, 2022

Todd A. Jaeger, J.D., Superintendent



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 **2021**

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on October 6, 2021 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

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>82,392,760</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>6,125,631</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>3,389,727</u>

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)

Subtotal (lines 2-19)

2000 County

- 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)

Table with 5 columns: MAINTENANCE AND OPERATION FUND 001, UNRESTRICTED CAPITAL OUTLAY FUND 610, ADJACENT WAYS FUND 620, BOND BUILDING FUND 630, DEBT SERVICE FUND 700 (4). Rows include ACTUAL values for each fund.

Main data table with 6 columns corresponding to the funds above. Rows 1-46 contain numerical values for each fund category, including subtotals and ending balances.

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/20.

(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 6/30/21.

(4) Debt Service Fund, interest expenditures amount: #####

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.	16,308,571	5,659,087	1,219,985	527,370	17,994	27,212,100	23,733,007	29,324,105	-19.1%
2000 Support Services										
2100 Students	2.	2,481,805	727,034	308,947	12,323	0	3,570,200	3,530,109	3,285,445	7.4%
2200 Instructional Staff	3.	1,266,105	406,329	172,076	57,136	1,170	1,971,000	1,902,816	1,956,302	-2.7%
2300 General Administration	4.	956,090	211,742	241,082	44,819	26,100	1,609,000	1,479,833	1,579,505	-6.3%
2400 School Administration	5.	4,425,803	1,213,547	838	210	124	5,858,000	5,640,522	5,632,752	0.1%
2500 Central Services	6.	1,948,292	637,488	1,228,063	197,039	46,277	3,529,500	4,057,159	3,891,944	4.2%
2600 Operation & Maintenance of Plant	7.	5,542,192	1,962,246	3,773,498	4,545,355	7,570	15,788,293	15,830,861	14,835,982	6.7%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	322,148	84,902	9,185	24,304	0	448,800	440,539	411,760	7.0%
610 School-Sponsored Cocurricular Activities	10.	105,414	28,765	0	0	0	149,000	134,179	146,643	-8.5%
620 School-Sponsored Athletics	11.	762,224	164,778	111,749	95,778	37,381	1,481,000	1,171,910	1,486,081	-21.1%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	124,106	28,916	15,125	1,125	1,238	0	170,510	44,248	285.4%
Regular Education Subsection Subtotal (lines 1-13)	14.	34,242,750	11,124,834	7,080,548	5,505,459	137,854	61,616,893	58,091,445	62,594,767	-7.2%
200 and 300 Special Education										
1000 Instruction	15.	7,707,516	2,201,974	473,801	15,262	2,180	12,781,800	10,400,733	11,749,762	-11.5%
2000 Support Services										
2100 Students	16.	2,948,303	731,388	771,231	69,625	0	6,263,300	4,520,547	4,943,589	-8.6%
2200 Instructional Staff	17.	530,439	160,405	107,566	5,193	0	877,700	803,603	778,975	3.2%
2300 General Administration	18.	136,972	36,238	4,342	0	0	187,700	177,552	156,490	13.5%
2400 School Administration	19.	8,638	1,610	2,937	0	0	25,700	13,185	12,759	3.3%
2500 Central Services	20.	0	0	5,102	0	0	4,748	5,102	6,683	-23.7%
2600 Operation & Maintenance of Plant	21.	46,384	10,204	6,545	1,487	135	71,600	64,755	56,535	14.5%
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.	11,378,252	3,141,819	1,371,524	91,567	2,315	20,212,548	15,985,477	17,704,793	-9.7%
400 Pupil Transportation	25.	1,841,127	665,060	997,617	197,966	0	5,000,000	3,701,770	5,961,045	-37.9%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	2,641,191	702,927	559,794	121,088	0	4,025,000	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	103,000	20,600	0	5,812	0		129,412	116,772	10.8%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	0	0	0	0	0		0	12,640	-100.0%
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.	366,154	92,002	1,500	0	0	459,656	459,656	523,767	-12.2%
Total Expenditures (lines 14, 24-26, 29-31)	32.	50,572,474	15,747,242	10,010,983	5,921,892	140,169	91,443,509	82,392,760	90,938,784	-9.4%

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.	1,341,596										
Interest Income and Other Revenue:	2.	1,697										
Total Revenues (lines 1 and 2)	3.	1,343,293										
Expenditures												
100 Regular Education												
1000 Instruction	4.		1,342,177	0				1,086,657	1,342,177	1,083,124	23.9%	
2100 Support Services - Students	5.		0	0				38,328	0	0	0.0%	
2200 Support Services - Instructional Staff	6.		0	0				25,552	0	17,272	-100.0%	
Program 100 Subtotal (lines 4-6)	7.		1,342,177	0				1,150,537	1,342,177	1,100,396	22.0%	
200 and 300 Special Education												
1000 Instruction	8.		0	0				191,640	0	249,635	-100.0%	
2100 Support Services - Students	9.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 8-10)	11.		0	0				191,640	0	249,635	-100.0%	
Other Programs (Specify)												
1000 Instruction	12.		0	0				0	0	0	0.0%	
2100 Support Services - Students	13.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.		0	0				0	0	0	0.0%	
3300 Community Services Operations	15.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 12-15)	16.		0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	17.	92,848	1,343,293	1,342,177	0		0	1,342,177	1,342,177	1,350,031	-0.6%	93,964
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	18.	2,683,191										
Interest Income and Other Revenue:	19.	26,086										
Total Revenues (lines 18 and 19)	20.	2,709,277										
Expenditures												
100 Regular Education												
1000 Instruction	21.		1,478,136	302,629				4,543,860	1,780,765	1,953,905	-8.9%	
2100 Support Services - Students	22.		0	0				77,257	0	0	0.0%	
2200 Support Services - Instructional Staff	23.		19,571	4,018				0	23,589	27,593	-14.5%	
Program 100 Subtotal (lines 21-23)	24.		1,497,707	306,647				4,621,117	1,804,354	1,981,498	-8.9%	
200 and 300 Special Education												
1000 Instruction	25.		312,862	64,312				717,389	377,174	429,895	-12.3%	
2100 Support Services - Students	26.		13,775	2,821				33,110	16,596	16,393	1.2%	
2200 Support Services - Instructional Staff	27.		0	0				0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 25-27)	28.		326,637	67,133				750,499	393,770	446,288	-11.8%	
Other Programs (Specify)												
1000 Instruction	29.		104,787	21,388				275,920	126,175	137,145	-8.0%	
2100 Support Services - Students	30.		0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff	31.		0	0				0	0	0	0.0%	
3300 Community Services Operations	32.		0	0				0	0	0	0.0%	
Other Programs Subtotal (lines 29-32)	33.		104,787	21,388				275,920	126,175	137,145	-8.0%	
Total Classroom Site Fund 012 - Performance Pay	34.	3,281,598	2,709,277	1,929,131	395,168		0	5,647,536	2,324,299	2,564,931	-9.4%	3,666,576
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	35.	2,683,191										
Interest Income and Other Revenue:	36.	6,927										
Total Revenues (lines 35 and 36)	37.	2,690,118										
Expenditures												
100 Regular Education												
1000 Instruction	38.		2,310,000	0	6,839	80,978		2,180,826	2,397,817	2,552,843	-6.1%	
2100 Support Services - Students	39.		0	0	0	0		76,938	0	0	0.0%	
2200 Support Services - Instructional Staff	40.		48,442	12,896	0	0		51,291	61,338	40,639	50.9%	
2310 Support Services - Governing Board	41.		0	0	0	0		0	0	0	0.0%	
Program 100 Subtotal (lines 38-41)	42.		2,358,442	12,896	6,839	80,978		2,309,055	2,459,155	2,593,482	-5.2%	
200 and 300 Special Education												
1000 Instruction	43.		0	0	0	0		384,688	0	587,301	-100.0%	
2100 Support Services - Students	44.		0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff	45.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	46.		0	0	0	0		0	0	0	0.0%	
Program 200 and 300 Subtotal (lines 43-46)	47.		0	0	0	0		384,688	0	587,301	-100.0%	
530 Dropout Prevention Programs												
1000 Instruction	48.		0	0	0	0		0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	49.		0	0	0	0		0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	50.		0	0	0	0		0	0	0	0.0%	
2310 Support Services - Governing Board	51.		0	0	0	0		0	0	0	0.0%	
3300 Community Services Operations	52.		0	0	0	0		0	0	0	0.0%	
Other Programs Subtotal (lines 49 - 52)	53.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	54.	758,845	2,690,118	2,358,442	12,896	6,839	80,978	2,693,743	2,459,155	3,180,783	-22.7%	989,808
Total Classroom Site Funds (lines 17, 34, and 54)	55.	4,133,291	6,742,688	5,629,750	408,064	6,839	80,978	9,683,456	6,125,631	7,095,745	-13.7%	4,750,348

(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)	0	2,457,246	908,572	0	0	23,909	0	3,389,727	0	--
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	2,413,955	259,401			3,500	4,891,700	2,676,856	1,037,126	158.1%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	43,291	107,161			1,500	348,900	151,952	71,207	113.4%
2300, 2400, 2500, 2900 Administration	0		484,693		0	0	1,293,363	484,693	606,524	-20.1%
2600 Operation & Maintenance of Plant	0		25,533			0	15,000	25,533	45,896	-44.4%
2700 Student Transportation	0		26,544			0	26,500	26,544	328,498	-91.9%
3000 Operation of Noninstructional Services	0		0			0	0	0	0	0.0%
4000 Facilities Acquisition and Construction	0		5,240			18,909	21,000	24,149	57,418	-57.9%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	2,457,246	908,572	0	0	23,909	6,596,463	3,389,727	2,146,669	57.9%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 **Actual** \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

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	6,596,463	3,389,727	6,400,000	7,011,940	0	0	598,700	1,035
6150 Classified Salaries	0	0	0	0	0	0	0	0
6200 Employee Benefits	0	0	0	0	0	0	0	0
6450 Construction Services	0	14,409	0	1,298,218	0	0	0	0
6710 Land and Improvements	0	0	0	0	0	0	598,700	0
6720 Buildings and Improvements	0	0	6,400,000	0	0	0	0	0
673X Furniture and Equipment	458,000	248,859	0	0	0	0	0	0
673X Vehicles	26,500	19,105	0	1,125,135	0	0	0	0
673X Technology-Related Hardware and Software	1,349,963	640,609	0	3,806,448	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	1,834,463	922,982	6,400,000	6,229,801	0	0	598,700	0
Total amounts reported on lines 2 through 11 above for:								
Renovation	20,000	24,149	6,400,000	1,298,218			0	0
New Construction	0	0	0	0	0	0	598,700	0
Other	1,814,463	898,833	0	4,931,583	0	0	0	0
Total (lines 13-15)	1,834,463	922,982	6,400,000	6,229,801	0	0	598,700	0

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, 2021	
Land and Improvements	\$41,693,182
Buildings and Improvements	\$267,133,391
Furniture, Equipment, Vehicles, and Technology	\$37,178,381
Construction in Progress	\$16,657,537
Total	\$362,662,491

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children	1.
140-150 ESEA Title II - Prof. Development and Technology	2.
160 ESEA Title IV - 21st Century Schools	3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.
190 ESEA Title III - Limited English & Immigrant Students	5.
200 ESEA Title VII - Indian Education	6.
210 ESEA Title VI - Flexibility and Accountability	7.
220 IDEA Part B	8.
230 Johnson-O'Malley	9.
240 Workforce Investment Act	10.
250 AEA-Adult Education	11.
260-270 Vocational Education - Basic Grants	12.
280 ESEA Title X - Homeless Education	13.
290 Medicaid Reimbursement	14.
374 E-Rate	15.
378 & 699 Impact Aid and Federal Impact Aid (Construction)	16.
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)	17.
Total Federal Project Funds (lines 1-17)	18.

Total COVID-19 Federal Relief Funds included in line 17 above

STATE PROJECTS

400 Vocational Education	20.
410 Early Childhood Block Grant	21.
420 Ext. School Yr. - Pupils with Disabilities	22.
425 Adult Basic Education	23.
430 Chemical Abuse Prevention Programs	24.
435 Academic Contests	25.
450 Gifted Education	26.
456 College Credit Exam Incentives	27.
457 Results-based Funding	28.
460 Environmental Special Plate	29.
465-499 Other State Projects	30.
Total State Project Funds (lines 20-30)	31.

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
				BUDGET	ACTUAL	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(37,943)	3,108,183	(84,130)	4,161,733	3,328,966	(342,856)
2.	(13,578)	399,380	(5,730)	477,264	384,353	(4,281)
3.	(9,464)	198,984	(4,430)	251,320	198,681	(13,591)
4.	0	0	0	0	0	0
5.	(1,586)	110,111	(2,326)	227,336	111,243	(5,044)
6.	0	14,792	(477)	16,382	14,581	(266)
7.	0	0	0	0	0	0
8.	(161,380)	3,190,124	(91,615)	2,898,075	2,801,671	135,458
9.	0	14,964	(402)	42,675	16,014	(1,452)
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	(6,578)	339,315	(475)	402,680	324,148	8,114
13.	0	0	0	0	0	0
14.	2,616,841	938,327	0	1,963,411	2,660,709	894,459
15.	367,584	376,295	0	500,000	404,129	339,750
16.	0	0	0	0	0	0
17.	(121,402)	10,013,068	(21,240)	20,521,273	13,067,012	(3,196,586)
18.	2,632,494	18,703,543	(210,825)	31,462,149	23,311,507	(2,186,295)
19.	0	3,085,397	0	20,521,273	6,081,104	(2,995,707)
20.	600	112,519	0	112,192	113,192	(73)
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	128,332	73,596	0	350,000	124,722	77,206
28.	320,941	442,105	0	700,000	392,611	370,435
29.	0	0	0	0	0	0
30.	24,865	601,451	0	615,000	672,238	(45,922)
31.	474,738	1,229,671	0	1,777,192	1,302,763	401,646
32.	3,107,232	19,933,214	(210,825)	33,239,341	24,614,270	(1,784,649)

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0
2.	0
3.	0
4.	0
5.	0
6.	0
7.	0
8.	0
9.	0
10.	0
11.	0
12.	0
13.	0
14.	0
15.	0
16.	0
17.	0

19. 0 0

OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0
21.	0
22.	0
23.	0
24.	0
25.	0
26.	0
27.	0
28.	0
29.	0
30.	24,932

(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	126,587	564,104		556,742	504,790	185,901
050 County, City, and Town Grants	0	0	0	0	0	0
071 English Language Learner (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	2,177,666	116,525	0	2,177,666	0	2,294,191
515 Civic Center	558,289	261,780	0	558,289	282,899	537,170
520 Community School	138,992	147,605	0	138,958	99,524	187,073
525 Auxiliary Operations	1,121,068	768,367	0	2,100,000	738,932	1,150,503
526 Extracurricular Activities Fees Tax Credit	1,191,830	555,475	0	1,100,000	203,225	1,544,080
530 Gifts and Donations	1,657,963	455,354	0	1,657,964	214,373	1,898,944
535 Career & Tech. Ed. & Voc. Ed. Projects	19	6,254	0	50,000	6,274	(1)
540 Fingerprint	155	1,673	0	25,000	1,751	77
545 School Opening	0	0	0	0	0	0
550 Insurance Proceeds	187,317	1,270	65,830	187,318	70,776	183,641
555 Textbooks	60,258	2,473	0	60,258	0	62,731
565 Litigation Recovery	128,147	915	0	128,146	0	129,062
570 Indirect Costs	356,065	3,005	210,824	356,065	28,513	541,381
575 Unemployment Insurance	41,140	1,058	0	41,140	25,198	17,000
580 Teaching	0	0	0	0	0	0
585 Insurance Refund	23,903	169	0	23,903	0	24,072
590 Grants and Gifts to Teachers	0	0	0	18,000	0	0
595 Advertisement	0	0	0	0	0	0
596 Career Technical Education	71,182	908,965	0	1,281,273	1,098,165	(118,018)
597 Arizona Industry Credentials Incentive	0	0	0	100,000	26,983	(26,983)
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	424,182	37,576	0	424,182	35,850	425,908
660 Condemnation	4,247	30	0	4,200	0	4,277
665 Energy and Water Savings	0	0	0	0	0	0
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	186,201	5,239,130	0	4,500,000	5,241,742	183,589
695 New School Facilities	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	631,627	351,809	0	1,000,000	386,900	596,536
855 Employee Insurance	4,845,427	9,677,990	0	8,500,000	8,540,980	5,982,437
INTERNAL SERVICE FUNDS 950-989						
950 Warehouse	26,453	96,285	0	0	100,789	21,949
957 IGA - ASDB Transportation	34,089	3,217	0	50,000	0	37,306
953 Technology Internal Service	62,500	54,990	0	30,000	46,093	71,397
951 Graphisc & Printing	386,424	348,922	0	500,000	317,494	417,852

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	100,000	100,000
Class Size Reduction	100,000	140,234
Dropout Prevention Programs	298,000	206,065
Instructional Improvement Programs	58,742	58,491
Total Expenditures (lines 1-4)	556,742	504,790
Total Expenditures from accounting data		504,790

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

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		9,903
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		17,080
Career exploration		0
Total Expenditures (lines 1-5)	100,000	26,983
Total Expenditures from accounting data		26,983

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0
5. 0	5. 0
6. 0	6. 0
7. 0	7. 0
8. 0	8. 0
9. 0	9. 0
10. 0	10. 0
11. 0	11. 0
12. 0	12. 0
13. 0	13. 0
14. 65,830	14. 0
15. 0	15. 0
16. 0	16. 0
17. 210,824	17. 0
18. 0	18. 0
19. 0	19. 0
20. 0	20. 0
21. 0	21. 0
22. 0	22. 0
23. 0	23. 0
24. 0	24. 0
25. 0	25. 0
26. 0	26. 0
27. 0	27. 0
28. 0	28. 0
29. 0	29. 0
30. 0	30. 0
31. 0	31. 0
32. 0	32. 0
33. 0	33. 0
34. 0	34. 0

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	564,104
0	0
0	0
0	0
0	0
0	116,525
0	261,780
0	147,605
0	768,367
0	555,475
0	455,354
0	6,254
0	1,673
0	0
0	1,270
0	2,473
0	915
0	3,005
0	1,058
0	0
0	169
0	0
0	0
0	908,965
0	0
0	0
0	37,576
0	30
0	0
0	0
0	0
0	5,239,130
0	0
0	0
8,625	343,184
9,677,990	0

1. 0	1. 0
2. 0	2. 0
3. 0	3. 0
4. 0	4. 0

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$76,795,000	1.
2. Bonds issued during FY 2021	15,080,000	2.
3. Bonds retired during FY 2021	(9,620,000)	3.
4. Bonds Outstanding, June 30, 2021	\$82,255,000	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$1,658,280,681	Tax Rate	3.7551
b. Secondary	\$1,658,280,681	Tax Rate	1.6971
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 2021)

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)	\$59,366,228
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,922,706
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$11,839,641
4. Support Services—Students (Function 2100)	\$11,965,644
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$26,771,543
6. Total Current Expenditures	\$112,865,762
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$21,005,484
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$91,860,278

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, 2021

1. Sinking funds	\$5,431,357
2. Bond funds	\$13,780,673
3. Other funds, except for any employee retirement funds	\$40,284,076

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

1. Average salary of all teachers employed in FY 2021	\$51,369
2. Average salary of all teachers employed in FY 2020	\$49,300
3. Increase in average teacher salary from prior year	\$2,069
4. Percentage increase	4.2%

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	30.0%

Check this box if your district has no teachers (transporting districts and some CTEDs).

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	0	2	21	30	9	23	19	18	37	33	33	36	261
2. Verbal Reasoning	0	16	20	34	42	14	37	31	28	34	27	39	36	358
3. Nonverbal Reasoning	0	41	40	127	113	133	175	196	188	193	179	138	153	1,676
4. Total Duplicated Enrollment (lines 1-3)	0	57	62	182	185	156	235	246	234	264	239	210	225	2,295

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	18,182,448	13,996,957
2. Gifted Education	1,130,100	1,119,852
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	0
8. Career Technical Education (CTED programs in 300 range)	900,000	868,668
9. Total (lines 1-8)	20,212,548	15,985,477
10. IEP required pupil transportation costs coded within Program 400		813,351

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 894,315
9-12	\$ 225,538
Total	\$ 1,119,853

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350 51,400	67,731
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 2020 \$ 0

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
318,632	0		318,632
0	0		0
84,277	0		84,277
0	0		0
1,996	0		1,996
404,905	0	0	404,905

(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)	
1000 Instruction	1.	45,129,104	12,545,710	2,155,567	4,821,079	1,671,519	128,173				356,766	0	66,807,918	1.
2000 Support Services														
2100 Students	2.	7,647,990	2,082,788	1,946,932	278,723	247,108	11,322				1,335	0	12,216,198	2.
2200 Instructional Staff	3.	3,626,593	1,051,130	860,525	168,669	85,308	28,282				0	0	5,820,507	3.
2300 General Administration	4.	1,171,274	270,269	252,804	49,032	3,079	26,100	0			0	73,502	1,846,060	4.
2400 School Administration	5.	4,561,971	1,240,620	42,542	210	11,240	124				0	0	5,856,707	5.
2500, 2900 Central Services, Other	6.	2,038,834	658,985	1,291,210	197,304	5,064,940	47,477		0		0	0	9,298,750	6.
2600 Operation and Maintenance of Plant	7.	5,877,066	2,063,524	4,940,300	4,641,768	59,970	7,705				0	35,374	17,625,707	7.
2700 Student Transportation	8.	1,841,127	665,060	1,048,844	197,966	1,151,679	546				0		4,905,222	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	2,008,743	571,468	78,698	2,308,512	375,562	4,965				0	0	5,347,948	9.
3200 Enterprise Operations	10.	0	0	0	21	0	0				0	0	21	10.
3300 Community Services Operations	11.											266,004	266,004	11.
3400 Bookstore Operations	12.	215,326	67,248	8,679	39,719	1,030	0				0	0	332,002	12.
Total (lines 1-12)	13.	74,118,028	21,216,802	12,626,101	12,703,003	8,671,435	254,694	0		0	358,101	374,880	130,323,044	13.
From Federal Funds	14.	15,973,212	4,578,045	1,427,580	3,246,230	2,498,052	65,995	0		0	700	17,850	27,807,664	14.
From State and Local Sources	15.	58,144,816	16,638,757	11,198,521	9,456,773	6,173,383	188,699	0		0	357,401	357,030	102,515,380	15.
4000 Facilities Acquisition and Construction	16.	0	0	6,834,649	0	99,611	0				0	5,971	6,940,231	16.
5000 Debt Service	17.							9,620,000	3,298,926			0	12,918,926	17.

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)	29,361,001	592,607	59,423	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	8,368,938	87,447	70,000	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,154,633	16,899	0	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,034,812	3,050	2,548	0
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	705,733	9,605	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	3,274,684	6.
7. Number of FTE-Certified Teachers	801	7.
8. Number of FTE-Contract Teachers	6	8.

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

1. 6410-6411 Utility Services	1,211,742	1.
2. 6620-6629 Energy	3,796,583	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	198,984	1.
2. ESEA Title IV - 21st Century Community Learning Centers	819,132	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.

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

Improvement of Instruction and Library/Media Services functions detail are optional until fiscal year 2022.

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

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	11,589	369,262	380,851
4. Total (lines 1-3)	11,589	369,262	380,851

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	99,611	3.
4. Total (lines 1-3)	99,611	4.
5. 6450 Construction	6,268,074	5.

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

1. 6340 Technical Services	1,990,462	1.
2. 6432 Technology-Related Repairs and Maintenance	22,763	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	224,444	4.
5. 6650 Supplies-Technology-Related	197,169	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,917,807	6.
7. Subtotal (Lines 1-6)	6,352,645	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,482,708	8.

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	1,797,210	1.
2. 2220 Library/Media Services	1,057,393	2.

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