COUNTY Pima



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 2023

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2023 uploaded to the Arizona Department of Education's website on 10/4/2023 contain(s) the data for the AFR described above.

Date

Superintendent Signature

Business Manager Signature

Todd Jaeger Superintendent (Typed Name)

Scott Little District Contact Employee 520-696-5000

Telephone Number

Business Manager (Typed Name)

slittle@amphi.com

Scott Little

Email

ALERT: The following items need to be addressed before the AFR is submitted.

Page 7, Section D:Current Expenditures Table is not complete.

Page 8, Section B: Amount in this table should agree to M&O page 2, line 24. Please ensure all M&O Fund, Program 200 and 300 SPED expenditures are included.

Districts must review the FY 2023 AFR Formula Corrections file and make any required formula corrections before finalizing and submitting the AFR. Select the X in the dropdown box in cell AA34 once this step is complete.

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ 100,304,137
2. Classroom Site Funds (from page 3, line 13)	\$ 12,832,613
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 10,279,917

COUNTY Pima

CTDS NUMBER 100210000

	Γ	MAINTENANCE AND OPERATION	UNRESTRICTED CAPITAL OUTLAY	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
FUNDS AVAILABLE		FUND 001	FUND 610			
Beginning Fund Balance (1)	1	ACTUAL 14,236,419	ACTUAL 3,433,570	ACTUAL 444,655	ACTUAL 8,658,605	ACTUAL 6,691,243 1.
REVENUES		11,250,119	5,155,576	11,055	0,050,005	0,071,215
1000 Local						
1110 Property Taxes	2.	53,787,840	11,265,356	345,791		13,715,477 2.
1140 Penalties and Interest on Taxes	3.	0				3.
1280 Revenue in Lieu of Taxes	4.	1,380	0	0		81 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.	1,645,641	118,976			150,094 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.	18,104	8,175			10,313 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	12.577	0	0 17
1500 Investment Income Other (Specify) (2) Refund of Prior Year Expenses	18. 19.	271,824 53,514	68,918 85	13,577	0	804,615 18
Other (Specify) (2) Refund of Prior Year Expenses Subtotal (lines 2-19)	20.	55,778,303	11,461,510	359,369	0	14,680,579 20
Subtotal (lines 2-19) 000 County	20.	55,778,505	11,401,510	559,509	0	14,080,579 20
2110 County School Fund	21.	0	0			21
2120 County Equalization Assistance	21.	15,476	1,014			22
2210 Special County School Reserve Fund	23.	0	0			22
Other (Specify)	23.	0	0			24
Subtotal (lines 21-24)	25.	15,476	1,014			25
000 State		- ,				
3100 Unrestricted	26.	826,362	0			26
3110 State Equalization Assistance	27.	24,369,676	1,596,947			27
3120 Additional State Aid	28.	12,839,103	841,348			28
Other (Specify)	29.	0	0			0 29
Subtotal (lines 26-29)	30.	38,035,141	2,438,295			0 30
000 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
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
	F	A. A.A. A.				
otal Fund Revenue (lines 20, 25, 30, and 37)	38.	93,828,920	13,900,819	359,369	0	14,680,579 38
5100 Issuance of Bonds	39.		-		14,675,000	0 39
5200 Fund Transfers-In	40.	0	0	0	0	263 40
Other (Specify)	41.	0	0	0	0	0 41
OTAL FUNDS AVAILABLE (lines 1 and 38 through 41)	42.	108,065,339	17,334,389	804,024	23,333,605	21,372,085 42
otal Expenditures	43.	100,304,137	10,279,917	388,105	8,173,773	11,722,747 43
6900 Other Financing Uses and Other Items Including Transfers-Out	44.	0	0	0	0	263 44
FOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)	45.	100,304,137 7,761,202	10,279,917 7,054,472	388,105 415,919	8,173,773 15,159,832	11,723,010 45 9,649,075 46
ENDING FUND BALANCE (line 42 minus line 45) (3) Rev. 9/23 Arizona Department of Education and Auditor General	46.	/,/01,202	/,034,472	415,919 9/29/2023 3:01 PM	15,159,632	9,649,075 46

(1) The Maintenance and Operation Fund beginning fund balance includes the revolvi account cash balance of 10,000 at 7/1/22.

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of 10,000 at 6/30/23.

(4) Debt Service Fund, interest expenditures amount:

2,691,547

COUNTY Pima

CTDS NUMBER

100210000

			Employee	Purchased Services				Totals		% Increase/
Expenditures		Salaries 6100	Benefits 6200	6300, 6400, 6500	Supplies 6,600	Other 6,800	Budget	Actual	Prior Year Actual	Decrease in Actual
100 Regular Education										
1000 Instruction	1.	20,284,534	6,859,222	917,053	187,857	365,933	37,366,910	28,614,599	29,873,944	-4.2% 1
2000 Support Services										
2100 Students	2.	2,450,428	733,322	86,141	21,727	1,690	3,302,659	3,293,308	3,192,381	3.2% 2
2200 Instructional Staff	3.	1,656,445	482,701	186,960	68,625	10,968	2,436,981	2,405,699	1,940,971	23.9% 3
2300 General Administration	4.	1,146,690	270,815	112,782	20,099	46,203	1,707,355	1,596,589	1,482,218	7.7% 4
2400 School Administration	5.	4,849,496	1,336,905	94,971	20,014	657	6,445,174	6,302,043	5,717,646	10.2% 5
2500 Central Services	6.	2,376,830	659,635	1,069,895	215,840	192,306	4,311,143	4,514,506	3,631,891	24.3% 6
2600 Operation & Maintenance of Plant	7.	6,368,866	2,160,293	6,198,581	4,968,054	21,887	16,954,279	19,717,681	15,421,623	27.9% 7
2900 Other	8.	0	0	0	0	0	0	0	0	0.0% 8
3000 Operation of Noninstructional Services	9.	245,100	65,801	0	281,568	0	606,996	592,469	525,193	12.8% 9
610 School-Sponsored Cocurricular Activities	10.	135,686	37,398	1,061	0	68,638	229,998	242,783	203,877	19.1% 1
620 School-Sponsored Athletics	11.	849,361	181,809	238,693	249,252	38,005	1,761,697	1,557,120	1,561,314	-0.3% 1
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0% 1
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0% 1
Regular Education Subsection Subtotal (lines 1-13)	14.	40,363,436	12,787,901	8,906,137	6,033,036	746,287	75,123,192	68,836,797	63,551,058	8.3% 1
200 and 300 Special Education		, ,	, ,	, ,	, ,	,	, ,	, ,	, ,	
1000 Instruction	15.	9,384,831	2,464,763	342,206	15,595	3,170	13,223,629	12,210,565	11,134,192	9.7% 1
2000 Support Services	-				,	,	, ,	, ,		
2100 Students	16.	3,192,141	771,295	976,525	74,957	1,839	5,831,455	5,016,757	4,926,270	1.8% 1
2200 Instructional Staff	17.	713,548	209,544	74,050	1,063	2,351	990,593	1,000,556	925,667	8.1% 1
2300 General Administration	18.	152,238	40,081	338	0	0	197,438	192,657	177,787	8.4% 1
2400 School Administration	19.	37,565	8,553	0	0	0	18,254	46,118	13,487	241.9% 1
2500 Central Services	20.	0	0	13,710	467	0	2,359	14,177	5,235	170.8% 2
2600 Operation & Maintenance of Plant	21.	36,283	8,621	13,276	1,870	1,230	41,372	61,280	54,878	11.7% 2
2900 Other	22.	0	0	0	0	0	0	0	0	0.0% 2
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0% 2
Subtotal (lines 15-23)	24.	13,516,606	3,502,857	1,420,105	93,952	8,590	20,305,100	18,542,110	17,237,516	7.6% 2
400 Pupil Transportation	25.	2,844,640	900,185	3,627,063	882,244	2,046	7,699,958	8,256,178	6,972,386	18.4% 2
510 Desegregation		_,,	, ,	-,,	,	_,	.,	0,00,00	•,• •,• • •	
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,015,152	816,784	188,351	4,131	582	4,025,000	4,025,000	4,025,000	0.0% 2
530 Dropout Prevention Programs	20.	5,010,102	010,701	100,001	.,	002	1,020,000	.,020,000	.,020,000	0.070
1000 Instruction	27.	102,400	20,481	5,812	0	0		128,693	108,447	18.7% 2
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	600	119	0	0	0		719	103,571	-99.3% 2
Subtotal (lines 27 and 28)	29.	103,000	20,600	5,812	0	0	129,412	129,412	212,018	-39.0% 2
540 Joint Career and Technical Education and Vocational		^	· · · · · ·				,	,		
Education Center	30.	0	0	0	0	0	0	0	0	0.0% 3
550 K-3 Reading Program	31.	405,830	108,810	0	0	0	514,640	514,640	414,264	24.2% 3
Total Expenditures (lines 14, 24-26, 29-31)	32.	60,248,664	18,137,137	14,147,468	7,013,363	757,505	107,797,302	100,304,137	92,412,242	8.5% 3

COUNTY Pima

CTDS NUMBER 100210000

CLASSROOM SITE FUND-REVENUES, EXPENDITURES, AND FUND BALANCES

		Beginning							Debt Service		Total Expenditures		% Increase/ Decrease in	Ending
		Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400,6500	Supplies 6600	Property 6700	and Miscellaneous 6800	Budget	Actual	Prior Year Actual	Actual	Fund Balance
Classroom Site Fund 010														
Revenues														
CSF Revenue	1.		10,398,871											
Interest Income and Other Revenues	2.		392,363											
Total Revenues (lines 1 and 2)	3.		10,791,234											
Expenditures														
1000 Instruction	4.			11,036,085	1,048,555	80,494	0	0	0	14,122,781	12,165,134	5,991,574	103.0%	
2100 Support Services - Students	5.			358,765	67,772	8,310	0	0	0	381,696	434,847	21,564	1916.5%	
2200 Support Services - Instructional Staff	6.			141,840	26,578	64,214	0		0	176,168	232,632	117,867	97.4%	
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.			11,536,690	1,142,905	153,018	0	0	0	14,680,645	12,832,613	6,131,005	109.3%	
Total Classroom Site Fund	13.	8,680,393	10,791,234	11,536,690	1,142,905	153,018	0	0	0	14,680,645	12,832,613	6,131,005	109.3%	6,639,01

CTDS NUMBER

0

100210000

UNRESTRICTED CAPITAL OUTLAY (610) FUND-EXPENDITURES

		Library Books,	Short-term						Totals		%
		Textbooks, &	Noninstructional		Redemption of	Interest	All Other				Increase/
Expenditures	Rentals	Instructional Aids	Software Subscription	Property	Principal	6841, 6842, 6843,	Object Codes	Budget	Actual	Prior Year Actual	Decrease
	6440	6641-6643	6655	6700	6831, 6832, 6833	6850	(excluding 6900)				in 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 2,337,016		235,857			0	4,301,500	8,584,022	1,717,376	399.8%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.	0 34,603	546	614,924			0	975,000	650,073	233,946	177.9%
2300, 2400, 2500, 2900 Administration	4.	0	28,016	555,556		0	(1)	5,611,874	583,571	1,262,423	-53.8%
2600 Operation & Maintenance of Plant	5.	0	1,060	296,833			(1)	35,000	297,892	99,737	198.7%
2700 Student Transportation	6.	0	0	169,741			0	25,000	169,741	199,220	-14.8%
3000 Operation of Noninstructional Services	7.	0	0	17,859			0	0	17,859	10,448	70.9%
4000 Facilities Acquisition and Construction	8.	0	0	0			(23,241)	1,021,000	(23,241)	509,462	-104.6%
5000 Debt Service	9.				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0 2,371,619	29,622	1,890,770	0	0	(23,243)	11,969,374	10,279,917	4,032,612	154.9%

Budget

(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:

Actual

0

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

Selected Expenditures by Object Code		UNRESTRICTED C Fund		BOND BUII Fund 6		NEW SCHOOL Fund		ADJACEN Fund	
1		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Fotal Fund Expenditures	1.	11,969,374	4,268,769	9,942,925	8,173,773	0	0	793,980	388,105
6150 Classified Salaries	2.	0	0	0	70,686	0	0	0	0
6200 Employee Benefits	3.	0	0	0	20,119	0	0	0	0
6450 Construction Services	4.	0	(23,241)	0	5,148,234	0	0	0	388,105
6655 Short-term Noninstructional Software Subscriptior	5.		29,622		0		0		0
6710 Land and Improvements	6.	0	0	0	0	0	0	793,980	0
6720 Buildings and Improvements	7.	0	0	9,942,925	0	0	0	0	0
673X Furniture and Equipment	8.	510,000	448,784	0	0	0	0	0	0
673X Vehicles	9.	3,000,000	240,800	0	627,661	0	0	0	0
673X Technology-Related Hardware and Software	10.	4,419,867	1,201,185	0	1,988,721	0	0	0	0
6831, 6832, 6833 Redemption of Principal	11.	0	0	0	0	0	0	0	0
6841, 6842, 6843, 6850 Interest	12.	0	0	0	175,300	0	0	0	0
Total (lines 2-12)	13.	7,929,867	1,897,150	9,942,925	8,030,721	0	0	793,980	388,105
otal amounts reported on lines 2 through 12 above for:							-		
Renovation	14.	50,000	0	9,942,925	5,148,234			0	0
New Construction	15.	0	0	0	0	0	0	793,980	388,105
Other	16.	7,879,867	1,897,150	0	2,882,487	0	0	0	0
Total (lines 14-16)	17.	7,929,867	1,897,150	9,942,925	8,030,721	0	0	793,980	388,105

Funds 610, 630, 695, and 620

1. New construction cost per square foot

2. Land acquisition costs

CAPITAL ASSETS A JUNE 30, 2023	S OF	
and and Improvements	41,782,219	1.
Buildings and Improvements	269,735,853	2.
Furniture, Equipment, Vehicles,		1
and Technology	38,403,904	3.
Construction in Progress	3,317,851	4.
Fotal	353,239,827	5.
otal	353,23	9,827

Total Federal and State Projects (lines 21 and 34)

STATE PROJECTS 400 Vocational Education

410 Early Childhood Block Grant

425 Adult Basic Education

457 Results-based Funding

435 Academic Contests

450 Gifted Education

420 Ext. School Yr. - Pupils with Disabilities

430 Chemical Abuse Prevention Programs

456 College Credit Exam Incentives

Total State Project Funds (lines 23-33)

460 Environmental Special Plate

465-499 Other State Projects

Rev. 9/23 Arizona Department of Education and Auditor General

DISTRICT NAME Amphitheater Unified School District

23

24

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- 29

33

34

35.

COUNTY Pima

CTDS NUMBER 100210000

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9/29/2023 3:01 PM

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558,668

17,887

739,025

(4,231,230

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32.

33.

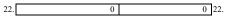
34.

No

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS 100-130 ESEA Title I - Helping Disadvantaged Children 140-150 ESEA Title II - Prof. Development and Technology	1. 2.	BEGINNING FUND BALANCE ACTUAL (232,392) (33,638)	REVENUES ACTUAL 4,834,372 723,882	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1) ACTUAL (73,835) (13,262)	EXPENI BUDGET 4,518,348 696,956	DITURES ACTUAL 4,711,205 705,507	ENDING FUND BALANCE ACTUAL (183,060) (28,525)	GENERAL FUND	1. 2.
160 ESEA Title IV - 21st Century Schools	3.	(11,865)	418,710	(7,962)	503,220	552,528	(153,645)		3.
170-180 ESEA Title V - Promote Informed Parent Choice	4.	0	0	0	0	0	0		4.
190 ESEA Title III - Limited English & Immigrant Students	5.	(4,883)	82,521	(1,473)	122,955	65,208	10,957		5.
200 ESEA Title VII - Indian Education	6.	0	15,663	(359)	15,663	15,304	0		6.
210 ESEA Title VI - Flexibility and Accountability	7.	0	0	0	0	0	0		7.
220 IDEA Part B	8.	(527,934)	652,804	(63,274)	2,037,195	3,807,661	(3,746,065)		8.
230 Johnson-O'Malley	9.	(485)	20,218	(124)	48,885	20,776	(1,167)		9.
240 Workforce Investment Act	10.	0	0	0	0	0	0		10.
250 AEA-Adult Education	11.	0	0	0	0	0	0		11.
260-270 Vocational Education - Basic Grants	12.	(16,570)	274,741	(9,576)	340,010	429,963	(181,368)		12.
280 ESEA Title X - Homeless Education	13.	0	56,267	(702)	0	60,385	(4,820)		13.
290 Medicaid Reimbursement	14.	2,105,432	1,005,179	0	2,127,511	8,532	3,102,079	Yes	14.
349 National Forest Fees	15.	0	0	0	0	0	0	No	15.
353 Taylor Grazing Fees	16.	0	0	0	0	0	0	No	16.
374 E-Rate	17.	95,810	339,362	0	500,000	366,732	68,440		17.
378 Impact Aid	18.	0	0	0	0	0	0	No	18.
300-399 Other Federal Projects	19.	(4,647,467)	17,793,496	(27,506)	47,276,421	16,971,610	(3,853,087)	No	19.
699 Federal Impact Aid (Construction)	20.	0	0	0	0	0	0		20.
Total Federal Project Funds (lines 1-20)	21.	(3,273,992)	26,217,215	(198,073)	58,187,164	27,715,411	(4,970,261)		21.
Total COVID-19 Federal Relief Funds included in lines above	22.	(4,557,869)	14,783,926	0		14,871,088	(4,645,031)		22.

1	OTHER FINANCING	OTHER FINANCING
	USES INCLUDING	SOURCES INCLUDING
	TRANSFERS-OUT	TRANSFERS-IN
	6900(1)	5000(1)
	73,835	0
	13,262	0
	7,962	0
	0	0
	1,473	0
	359	0
	0	0
	63,274	0
	124	0
	0	0
	0	0
	9,576	0
	702	0
	0	0
	0	0
	0	0
	0	0
	0	0
	27,506	0
1	0	0



SOURCE	S (2)	USES (2)	
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	0	0	1
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(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (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).

114,437

0

0

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0

0

113.625

317,870

701,299

1,247,231

27,464,446

0

0

0

0

0

128,618

436,280

36,502

601,402

(2,672,590)

(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.

COUNTY Pima

		BEGINNING		NET OTHER FINANCING SOURCES AND USES			ENDING FUND
		FUND BALANCE	REVENUES	INCLUDING TRANSFERS	EXPENDI	TURES	BALANCE
OTHER FUNDS		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
020 Instructional Improvement	1.	121,146	1,098,215		655,710	521,676	697,685 1.
050 County, City, and Town Grants	2.	0	0	0	0	0	0 2.
071 English Language Learner (1)	3.	0	0	0	0	0	0 3.
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0 4.
500 School Plant	5.	2,527,269	195,479	79,550	2,505,511	0	2,802,298 5.
515 Civic Center	6.	742,570	336,780	0	611,000	231,152	848,198 6.
520 Community School	7.	219,878	784,753	0	136,043	807,420	197,211 7.
525 Auxiliary Operations	8.	1,283,909	1,571,239	0	2,100,000	1,598,025	1,257,123 8.
526 Extracurricular Activities Fees Tax Credit	9.	1,658,107	719,360	0	2,000,000	805,744	1,571,723 9.
530 Gifts and Donations	10.	2,009,610	536,346	0	1,990,047	583,663	1,962,293 10.
535 Career & Technical Education Projects	11.	(1)	6,387	0	50,000	1,452	4,934 11.
540 Fingerprint	12.	1,032	2,119	0	15,000	2,722	429 12.
545 School Opening	13.	0	0	0	0	0	0 13.
550 Insurance Proceeds	14.	228,730	7,720	188,539	257,631	102,673	322,316 14.
555 Textbooks	15.	67,984	7,329	0	67,984	(5)	75,318 15.
565 Litigation Recovery	16.	131,205	9,088	0	135,467	913	139,380 16.
570 Indirect Costs	17.	917,228	27,859	198,073	917,804	130,534	1,012,626 17.
575 Unemployment Insurance	18.	10,388	479	0	20,000	0	10,867 18.
580 Teacherage	19.	0	0	0	0	0	0 19.
585 Insurance Refund	20.	24,181	754	0	24,152	0	24,935 20.
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0 21.
595 Advertisement	22.	0	0	0	0	0	0 22.
596 Career Technical Education	23.	(115,126)	1,260,879	0	1,385,973	1,546,001	(400,248) 23.
597 Arizona Industry Credentials Incentive	24.	0	17,341	0	65,000	17,341	0 24.
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0 25.
650 Gifts and Donations-Capital	26.	425,602	43,657	0	425,110	20,543	448,716 26.
660 Condemnation	27.	4,296	134	0	4,292	0	4,430 27.
665 Energy and Water Savings	28.	0	0	0	0	0	0 28.
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0 29.
691 Building Renewal Grant	30.	(249,100)	3,955,283	0	7,000,000	3,845,240	(139,057) 30.
695 New School Facilities	31.	0	0		0	0	0 31.
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0 32
750 Permanent Funds	33.	0	0	0	0	0	0 33.
800-849 Trust and Custodial Funds	34.	0	0	0	0	0	0 34.
850 Student Activities	35.	670,487	758,548		1,000,000	723,770	705,265 35.
855 Employee Insurance Program Withholdings	36.	6,742,262	9,062,820	0	8,500,000	8,145,118	7,659,964 36.
865 State Income Tax Withholdings	37.	0	0	0	0	0	0 37.

CTDS NUMBER 100210000

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	125,000	125,000
Class Size Reduction	175,000	175,000
Dropout Prevention Programs	298,000	163,966
Instructional Improvement Programs	57,710	57,710
Total Expenditures (lines 1-4)	655,710	521,676
Total Expenditures from accounting data		521,676

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

Arizona Industry Credentials Incentive Fund 59	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or		
licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		17,341
Career exploration		0
Total Expenditures (lines 1-5)	65,000	17,341
Total Expenditures from accounting data		17,341

(OTHER FINANCING	OTHER FINANCING	1
SC	OURCES INCLUDING	USES INCLUDING	
	TRANSFERS-IN	TRANSFERS-OUT	
	5000	6900	
1.			1.
2.	0	0	2.
3.	0	0	3.
4.	0	0	4.
5.	79,550	0	5.
6.	0	0	6.
7.	0		7.
8. 9.	0	0	8. 9.
10.	0	0	9. 10.
10.	0	0	10.
11.	0	0	11.
12.	0	0	12.
13.	÷		13.
14.	188,539	0	14.
15.	0	0	15. 16.
17.	198,073	0	17.
17.	198,073	0	17.
19.	0	0	19.
20.	0	0	20.
20.	0	0	20.
22.	0	0	22.
23.	0	0	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.			31.
32.	0	0	32.
33.	0	0	33.
34.	0	0	34.
35.			35
36.	0	0	36
37.	0	0	37

A. Bonds and Short-term Debt 1. Bonds Outstanding, July 1, 2022 70,800,000 1. 2. Bonds issued during FY 2023 14,500,000 2. 3. Bonds retired during FY 2023 (9,025,000) 3.	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
4. Bonds Outstanding, June 30, 2023 76,275,000 4.	G. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)
5. Short-term Debt Outstanding, July 1, 202205.6. Short-term Debt Outstanding, June 30, 202306.	G. Rewards, Discounts, incentives, and Other Financial Consideration Received from Great Card Companies (A.K.S. §55-591)
	H. Cash and Investments held at June 30, 2023
B. District Assessed Valuation and Other District Information	1. Sinking funds
1. FY 2023 Assessed Valuations and Tax Rates	2. Bond funds
a. Primary 1,803,846,470 Tax Rate 3.5830 b. Secondary 1,803,846,470 Tax Rate 1.5797 2. Number of Schools 22 3. Actual Days in Session 176	3. Other funds, except for any employee retirement funds
4. Area of School District (Square Miles) 108	I. Average Teacher Salary (A.R.S. §15-903.E)
(Report this WHETHER OR NOT district changed boundaries in FY 2023)	1. Average reacher satary (A.R.S. g15-203.L) 1. Average salary of all teachers employed in FY 2023
(Report uns will Filler OK NOT üsseret einangen boundaries in FT 2023)	2. Average salary of all teachers employed in FY 2022 55,407 Check this box if your d
C. County Approved Liabilities incurred in excess of Unrestricted	3. Increase in average teacher salary from prior year (55,407)
district budget (A.R.S. §15-907) M & O Capital Outlay	4. Percentage increase (1)
1. Destruction or damage 1.	Comments on Average Salary Calculation (Optional):
2. Excessive/unexpected legal expenses 2.	
3. Mitigation or removal of health or safety hazard 3.	
D. Current Expenditures by Category 1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount) 2. Classroom Supplies (Function 1000, Object Code 6600) 3. Administration (Functions 2300, 2400, 2500, & 2900)	
4. Support Services—Students (Function 2100)	J. Certified Staff Salaries and FTE (Funds 001-799 excluding 575) Salaries FTE
5. All Other Support Services & Operations (Functions 2200, 2600, 2700,	1. Substitute Teachers (Functions 1000 & 2213)
3100, & 3400)	2. Classroom Teacher Base Salaries (Functions 1000 & 3300)
6. Total Current Expenditures 0	a. Classroom teachers with fewer than 3 years of experience as defined by A.R.S. \$15-941(E)
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	b. Classroom teachers with 3 or more years of experience as defined by A.R.S. §15-941(E)
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	3. Classroom Teacher Performance Pay (Functions 1000 & 3300)
	4. Classroom Teacher Payments Not Related to Additional Duties (Function 1000 & 3300)
E. Other long-term debt	5. Classroom Teacher Payments Related to Additional Duties (All Functions)
1. Other Principal (object 6832)	6. Other Certified Staff (All Functions)
2. Other Interest (object 6842)	
3. Instructional software subscriptions (more than 12 months) Principal (object 6833)	7. In FY 2023, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following
4. Instructional software subscriptions (more than 12 months) Interest (object 6843)	two methods:
5. Did the district enter into any new financed purchase agreements or more than 12-month lease	a. Increasing base salary by granting years of experience on its salary schedule? (Yes or No)
agreements or software subscriptions during the fiscal year? (Yes or No)	b. Making payments in addition to their base salary? (Yes or No) not agree with your
	Total Certified Salary Payments from accounting data 60,138,628 accounting records. Please verify the amounts.
	verify the amounts.

COUNTY Pima

(1) This form mirrors changes to the certified salary expenditure object code range (6100 to 6149) added to the FY 2024 USFR Chart of Accounts that will be required starting in FY 2025.

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

Areas of Identification [A.R.S. §15-203(A)(15)]		GRADE												
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	1	19	14	26	15	49	48	44	65	75	117	120	110	703 1
2. Verbal Reasoning	1	30	39	22	35	30	12	7	13	15	22	31	29	286 2
3. Nonverbal Reasoning	0	8	12	26	26	27	27	16	18	23	24	22	24	253 3
4. Total Duplicated Enrollment (lines 1-3)	2	57	65	74	76	106	87	67	96	113	163	173	163	1,242 4

(A.R.S. § 15-761)	PROGRAM	PROGRAM	
	200 & 300	200 & 300	
	BUDGET	ACTUAL	
1. Total All Disability Classifications	18,107,000	16,267,873	1.
2. Gifted Education	1,198,100	1,301,720	2.
3. Remedial Education	0	0	3.
4. ELL Incremental Costs	0	0	4.
5. ELL Compensatory Instruction	0	0	5.
6. Vocational and Technological Education (non-CTED)	0	0	6.
7. Career Education	0	0	7.
8. Career Technical Education (CTED programs in 300 range)	1,000,000	972,515	8.
9. Total (lines 1-8)	20,305,100	18,542,108	9.

10. IEP required pupil transportation costs coded within Program 400

775,000	3,422,877	10.

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR

GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$ 947,865
9-12	\$ 227,987
Total	\$ 1,175,852

D. EXPENDITURES FOR AUDIT SERVICES

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

	BUDGET	ACTUAL	
6350	51,250	52,531	1.
6330	4,000	4,000	2.

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920) Actual Expenditures made in FY 2023

7,255,851

F. TUITION

Type 03 Districts Only	Operations	Ca
1. Tuition to Other Arizona Districts		
for high school students only (objects 6561 & 6565)	113,234	
2. Tuition to Other Arizona Districts		
for all other students (objects 6561)	113,546	
3. Tuition to Out-of-State Districts		
for high school students only (objects 6562 & 6565)	0	
4. Tuition to Out-of-State Districts		
for all other students (objects 6562)	0	
Non-Type 03 Districts	-	
5. Tuition to Other Arizona Districts (object 6561)	0	
6. Tuition to Out-of-State Districts (object 6562)	0	
All Districts		
7. Tuition to Private Schools (object 6563)	68,041	
8. Tuition to Ed Services\Coops\IGAs (object 6564)	0	
9. Tuition Other (object 6569) (1)	105,225	
10. Total (lines 1-9)	400,046	

	Tuition Expenditures					
Operations	Capital	Debt	Total			
113,234	0	0	113,234	1.		
113,546	0		113,546	2.		
0	0	0	0	3.		
0	0		0	4.		

0	0	0	5.
0	0	0	6.

68,041	0		68,041	7.
0	0		0	8.
105,225	0		105,225	9.
400,046	0	0	400,046	10.

(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

						Pr	ograms 100-630					Programs 700-900	
			Employee	Purchased Services				Judgments Against a	Redemption of	Interest		All	
Funds 001-799 (excluding 575)		Salaries	Benefits	6300, 6400,	Supplies	Property	Dues and Fees	District	Principal	6841, 6842,	Miscellaneous	Object Codes	Total
		6100	6200	6500	6600	6700	6810	6820	6831, 6832, 6833	6843, 6850	6890	(excluding 6900)	
1000 Instruction	1.	53,042,114	13,407,715	1,640,681	4,788,541	6,190,797	92,578				666,354	0	79,828,780
2000 Support Services	Γ												
2100 Students	2.	8,533,891	2,184,485	1,549,048	301,161	169,152	15,814				427,633	0	13,181,184
2200 Instructional Staff	3.	5,032,615	1,314,011	1,095,694	501,423	648,900	19,361				1,233	196	8,613,433
2300 General Administration	4.	1,443,768	344,315	114,825	35,630	10,246	24,548	0			0	84,176	2,057,508
2400 School Administration	5.	5,205,183	1,411,292	105,526	30,737	44,218	951				0	0	6,797,907
2500, 2900 Central Services, Other	6.	2,588,977	712,046	1,271,580	233,090	2,923,704	186,459			0	0	3,176	7,919,032
2600 Operation and Maintenance of Plant	7.	6,761,319	2,251,438	6,608,076	5,034,921	321,353	2,939				102	70,870	21,051,018
2700 Student Transportation	8.	2,950,403	920,619	3,846,025	882,513	868,756	16				0		9,468,332
3000 Operation of Noninstructional Services	Γ												
3100 Food Service Operations	9.	2,011,287	565,656	442,059	3,122,467	128,657	8,403				0	0	6,278,529
3200 Enterprise Operations	10.	0	0	0	0	0	0				0	0	0
3300 Community Services Operations	11.											1,322,566	1,322,566
3400 Bookstore Operations	12.	445,738	101,012	26,810	27,908	22,694	0				90	0	624,252
Total (lines 1-12)	13.	88,015,295	23,212,589	16,700,324	14,958,391	11,328,477	351,069	0		0	1,095,412	1,480,984	157,142,541
From Federal Funds	14.	11,937,072	2,838,939	1,108,664	4,811,390	6,011,224	45,822	0		0	22,919	857,952	27,633,982
From State and Local Sources	15.	76,078,223	20,373,650	15,591,660	10,147,001	5,317,253	305,247	0		0	1,072,493	623,032	129,508,559
4000 Facilities Acquisition and Construction	16.	73,655	20,708	12,765,785	0	0	0				0	415,627	13,275,775
5000 Debt Service	17.								9,025,000	2,691,547		0	11,716,547

Feacher Salaries (Funds 001-799 excluding 575, Function 1000)	Total certified substitutes salaries your accoun Please verify	do not agree with ting records.		
		Certified		Contract
	Certified Teachers	Substitutes	Contract Teachers	Substitutes
	(in Object 6100)	(in Object 6100)	(in Object 6300)	(in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	34,159,561	1,365,599	1,091,102	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	8,102,408	569,483	68,776	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	11,464,243	120,964	1,585,207	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	2,987,737	5,900	94,931	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	871,368	12,336	136,649	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	3,000,644	6.
7. Number of FTE-Certified Teachers	749	7.
8. Number of FTE-Contract Teachers	11	8.

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

1. 6410-6411 Utility Services	964,157	1.
2. 6620-6629 Energy	4,121,480	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	373,530	1.
2. ESEA Title IV - 21st Century Community Learning Centers	1,003,391	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 Deta	l (Funds 001-799, excluding 575)
-----------------------------------	----------------------------------

	Property 6,700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	96,980	1,799,630	1,896,610
4. Total (lines 1-3)	96,980	1,799,630	1,896,610

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

roperty betan for runction 4000 (runus 001-799, excluding 5	13)	
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	12,817,319	5.

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

1. 6340 Technical Services	62,240
2. 6432 Technology-Related Repairs and Maintenance	770,636
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	214,065
5. 6641-43 Software reported in library books, texbooks, or instructional aids	3,201,549
6. 6650 and 6655 Supplies-Technology-Related and Short-term noninstructional software subscriptions	632,756
7. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,876,719
8. Subtotal (Lines 1-7)	8,757,965
9. 6739 Technology-Related Hardware & Software (\$5,000 or more)	4,337,368
10. 6832 and 6842 Noninstructional software subscriptions (more than 12 months) Principal and Interest	0
11. 6833 and 6843 Instructional software subscriptions (more than 12 months) Principal and Interest	0

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

1. 2210 Improvement of Instruction 2,859,424 1

COUNTY Pima

Other Financing Uses for federal relief funds 1. 6910 Indirect costs transfers-out

0

Additional information for National Public Education Financial Survey (NPEFS) reporting of COVID-19 federal relief funds

						P	ograms 100-630					Programs 700-900	
			Employee	Purchased Services				Judgments Against a	Interest on Short			All	Total
		Salaries	Benefits	6300, 6400,	Supplies	Property	Dues and Fees	District	Term Debt	Miscellaneous	Other	Object Codes	1 otur
Current Expenditures from COVID-19 federal relief funds		6100	6200	6500	6600	6700	6810	6820	6850	6890	6800	(excluding 6900)	
1000 Instruction	1.	3,212,843	702,050	44,603	61,320	4,295,010	0			0	() 0	8,315,826
2100, 2200 Student Support Services	2.	1,602,809	346,735	302,921	111,041	0	0			0	() 0	2,363,506
2300, 2500, 2900 Other Support Services	3.	156,534	30,528	290	0	0	0	0	0	0	(3,055	190,407
2400 School Administration	4.	185,383	36,513	6,035	0	0	0			0	() 0	227,931
2600 Operation and Maintenance of Plant	5.	275,757	53,426	258	0	0	0			0	() 0	329,441
2700 Student Transportation	6.	105,763	20,434	0	0	0	0			0	() 0	126,197
3100 Food Service Operations	7.	73,330	13,522	499	0	0	0			0	() 0	87,351
3200 Enterprise Operations	8.	0	0	0	0	0	0			0	() 0	(
3300 Community Services Operations	9.	0	0	0	0	0	0				(40,087	40,087
3400 Bookstore Operations	10.	8,324	1,591	0	0	0	0			0	() 0	9,915
Other	11.	2,968	589	3,176,869	0	0	0	0	0	0	() 0	3,180,426
Total (lines 1-12)	12.	5,623,711	1,205,388	3,531,475	172,361	4,295,010	0	0	0	0	(43,142	14,871,087

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	172,361	172,361
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	1,786,647	1,786,647
7. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,508,364	2,508,364
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

3,180,425
4,295,010

COVID-19 federal relief funds	Total Award (all fiscal years)	FY 2020 and FY 2021 Expenditures and Other Financing Uses	FY 2022 Expenditures and Other Financing Uses	FY 2023 Expenditures and Other Financing Uses	Amount remaining to spend
1. Elementary and Secondary School Emergency Relief Funds (ESSER I)	3,203,910	3,121,080	52,051	290	30,489
2. Elementary and Secondary School Emergency Relief Funds (ESSER II)	13,431,829	618,419	7,371,113	4,797,684	644,613
3. Elementary and Secondary School Emergency Relief Funds (ESSER III)	29,093,690	676,760	3,684,968	10,023,236	14,708,726
4. Governor's Emergency Education Relief Funds (GEER) - includes Acceleration Academies Program	0	0	0	0	0
5. Coronavirus Relief Fund (CRF)—Enrollment Stability Grant (ESG) Program	0	0	0	0	0
6. Other COVID-19 Federal Relief Funds	619,242	0	557,323	43,467	18,452
7. Total	46,348,671	4,416,259	11,665,455	14,864,677	15,402,280

Total FY 2023 expenditures + other financing uses 14,871,087

The amount in cell G47 should agree to the amount in cell G49

		CTDS NUMBER	100210000
I certify that the Annual Financial Report of Amphitheather Unified School District, Pima	Avg. Daily Membership	2022	2023
County, for fiscal year 2023 was approved by the Governing Board on October 3, 2023, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office,	Attending	11,838.3500	11,296.9220
telephone 520-696-5000, during normal business hours.	2023 Tax Rates:	Primary 3.5830	Secondary 1.5797

Other Capital Funds 4.296 134 0 4.292 0 New School Trachillies 0 0 0 0 0 0 Faderal Projects (3.275,992) 26,217,215 (198,073) 55,187,164 27,175,411 State Projects 601,402 1.247,231 (198,073) 55,187,164 27,175,411 County, City, and Twn Grants 0 0 0 1.85,740 1,106,068 County, City, and Twn Grants 0 0 0 0 0 0 Contexture 0 0 0 0 0 0 0 Contexture 3.072,999 6,664,297 0 6,000,000 6,043,185 Contexture 742,570 336,780 0 110,000 231,152 Contexture 742,8730 75,129 0 2,100,000 159,825 Extracurcelar Activities Fees 1,655,107 719,350 0 2,000,000 185,734 Grifs and Donatatoons 2,452,127 500,003	07	
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Jongou Provention Program 129,412 129,412 139,412 Ord Careor & F.C. E. A. Voc. E.C. Carer 0 0 0 0 C3 Reading Program 1 14,236,419 91,828,920 0 107,779,7302 100,304,117 Careor & F.C. B. A. Voc. E.C. Carer 1 14,680,645 12,832,613 105,779,7302 100,304,117 Careor & F.C. Markan 8,680,303 10,791,234 0 14,675,000 521,676 Instructional Improvement 121,146 1,089,215 655,710 521,676 Instructional Improvement 42,865 309,369 0 11,909,374 10,279,917 Sind Faulting 8,658,005 0 14,675,000 9,942,225 8,173,733 Mice Capual Prank 4,256 139,247 0 1,857,400 1,005,668 Sine Program 0 0 0 0 0 0 0 Sine Program 0 0 0 0 0 0 0 0 Sine Program 0 0		
oint Carer & Tech. Ed. & Voz. Ed. Center 0 0 0 Maintenance and Operation Total 14.236.419 93.828.920 0 107.797.302 100.304.137 Lassroom Site Punds 8.860.393 10.797.132 14.860.645 12.832.613 Instructional Improvement 12.11.46 1.098.215 14.860.645 12.832.613 Instructional Topical Outlay 3.433.570 13.900.8191 0 11.999.734 10.279.917 Maintenance 8.658.605 0 14.675.000 9.932.935 38.81.05 Sond Biulding 8.658.605 0 14.675.000 9.932.935 8.173.773 Viet Central Function 4.296 134 0 4.202 0 0 Viet Schord Function 0.01.0 0 1.027.917.51 0 1.007.03 1.017.040 0 Schord Pint Fund 2.271.51 0 1.247.21 0 1.008.00 0 0 0 0 0 0 0 0 0 0 0 0.00 0 <t< td=""><td></td><td></td></t<>		
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Lascons Site Funds 8,869.393 10.791.234 14,680.045 12.832.013 Instructional Inprovement 121.146 1.098.315 655.710 521.056 Inserticied Capital Outlay 3.435.570 13.900.319 0 11.969.374 10279.917 Migacent Ways 444.655 339.366 0 793.380 388.105 Sond Building 8.655.603 0 14.675.000 9.942.292 8.173.773 Wer School Facilities 0 0 0 4.292 0 0 Stef Projects 601.402 1.247.231 0 1.856.740 11.096.08 Stef Projects 0		
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Jnestrical Capital Outlay 3,433,570 13,900,819 0 11,909,374 10,279,917 Valuent Way 4446,55 359,369 0 979,580 358,105 Sond Building 8,658,605 0 14,075,000 9942,925 8,173,773 Mer Capital Funds 4,296 134 0 4,292 0 New School Facilities 0 0 0 0 0 0 State Projects (61,275,922) 26,217,215 (198,073) S8,187,164 27,715,411 State Projects 0	6,639,014	
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Valacent Ways 444.655 339.869 0 792.980 388,105 Sond Building 8.658,605 0 14,675,000 942.925 8,173,773 NHer Capital Funds 4,296 134 0 4,292 0 Ves Schol Facilities 0 0 0 0 0 ves Schol Facilities 0 0 0 0 0 State Projects (6,273,992) 26,217,215 (198,073) 58,187,164 27,715,411 State Projects 601,402 1,247,231 0 1,336,740 1,109,608 County, City, and Town Grants 0 0 0 0 0 0 Conter 3,072,999 6,664,297 0 6,000,000 6,433,185 21,055,711 0 Structure 742,570 33,67,80 0 130,6043 807,440 Multary Operations 1,283,909 1,571,239 0 2,100,000 1,595,025 StructureLar Activities Fees 1,658,107 719,360 0 </td <td>7,054,472</td> <td>Yes</td>	7,054,472	Yes
Sind Building 8,658,605 0 14,675,000 9,942,025 8,173,773 New School Facilities 0 0 0 0 0 0 Seeral Projects (3,27,392) 26,217,215 (198,003) 58,187,164 22,715,411 State Projects 00,1402 1,247,231 0 1,88,6740 1,109,008 Soundy, City, and Town Grants 0 0 0 0 0 0 Omperatory Instruction 0 0 0 0 0 0 School Plant Fund 2,527,269 195,479 79,550 2,505,511 0 0 Ormunuty School 219,878 784,753 0 6,600,000 6,043,185 155,152 0 1,63,874 1,83,909 1,51,123 0 2,100,000 1,85,920 1,21,213 0 2,100,000 1,85,920 1,21,213 0 0 0 0 0 0 0 0 0 0 0,210,0000 1,85,920 2,744 2,745,744	415,919	105
Differ Capital Funds 4.396 134 0 4.392 0 vectoral Projects 0 0 0 0 0 0 vectoral Projects (13,71,392) 26,217,215 (198,073) 55,187,164 27,715,411 Stable Projects 0 0 0 0 0 0 0 Stable Projects 0	15,159,832	
verse School Facilities 0 <td>4,430</td> <td></td>	4,430	
coderal Projects $(3,275,992)$ $26,217,215$ $(198,073)$ $58,187,164$ $27,715,411$ County, City, and Town Grants 0 <td>0</td> <td></td>	0	
State Projects 601,402 1,247,231 0 1,836,740 1,109,608 inglish Language Learner 0 0 0 0 0 0 0 0 0 inglish Language Learner 0	(4,970,261)	
Contry, City, and Town Grants 0	739,025	
Inglish Language Learner 0 0 0 0 0 0 School Plant Fund 2,527,269 195,479 79,550 2,505,511 0 School Plant Fund 2,527,269 195,479 79,550 2,505,511 0 School Plant Fund 742,570 36,664,297 0 6,000,000 6,043,185 Jvic Center 742,570 36,780 0 116,001 231,152 Jvic Center 742,570 36,780 0 136,043 807,420 Juallary Operations 1,283,909 1,51,239 0 2,100,000 189,744 Jifts and Donations 2,435,5121 280,003 0 2,400,000 805,744 Stracer R Technical Education Projects (1) 6,387 0 50,000 2,722 School Opening 0 0 0 0 0 0 0 School Opening 0 0 0 0 0 0 0 School Opening 0 0 0	0	
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School Plant Fund 2.527,269 195,479 79,550 2,505,511 0 Ood Service 3,072,999 6,664,297 0 6,000,000 6,043,185 Sind Center 742,570 336,780 0 6,11,000 231,152 community School 218,878 787,753 0 136,043 807,420 Auxiliary Operations 1,283,909 1,571,239 0 2,100,000 1,598,025 Xatra curricular Activities Pees 1,658,107 719,360 0 2,000,000 805,744 Auxiliary Operations 2,435,212 580,003 0 2,415,157 604,206 Arreer & Technical Education Projects (1) 6,387 0 50,000 1,452 ingerprint 1,052 2,119 0 15,000 2,722 School Opening 0 0 0 0 0 0 School Opening 0 0 0 0 0 0 Jarget risk 67,984 7,329 0 67,984 </td <td>0</td> <td></td>	0	
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Community School 219,878 784,753 0 136,043 807,420 Auxiliary Operations 1,283,909 15,71,239 0 2,100,000 15,98,025 Stracurricular Activities Fees 1,658,107 719,360 0 2,000,000 805,744 Stracer & Technical Education Projects (1) 6,387 0 50,000 1,452 areer & Technical Education Projects (1) 6,387 0 0,000 1,452 ingerprint 1,032 2,119 0 15,000 2,722 School Opening 0 0 0 0 0 0 nestrance Proceeds 228,730 7,720 188,539 257,631 102,673 resthools 67,984 7,329 0 67,984 (5) inguing Recovery 131,205 9,088 0 135,467 913 insurance Refind 24,181 754 0 24,152 0 irants and Gifts to Teachers 0 0 0 0 0 </td <td>3,694,111</td> <td></td>	3,694,111	
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iffs and Donations 2,435,212 580,003 0 2,415,157 604,206 Career & Technical Education Projects (1) 6,387 0 50,000 1,452 ingerprint 11,032 2,119 0 15,000 2,722 School Opening 0 0 0 0 0 0 nsurance Proceeds 228,730 7,720 188,539 257,631 100,673 restbooks 67,984 7,329 0 67,984 013,347 913 ndirect Costs 917,228 27,859 198,073 917,804 130,534 100,534 Jnemployment Insurance 10,388 479 0 20,000 0 0 reacherage 0 0 0 0 0 0 0 0 restrate Refund 24,181 754 0 24,152 0 0 reacherage 0 0 0 0 0 0 0 reacherage 0	1,257,123	Yes
Lareer & Technical Education Projects(1) 6.387 050,0001,452ingerprint1,0322,119015,0002,722school Opening00000nsurance Proceeds228,7307,720188,539257,631102,673icxtbooks67,9847,329067,984(5)indigion Recovery131,2059,0880135,467913indirect Costs917,22827,859198,073917,804130,534inemployment Insurance10,388479020,0000icacherage00000neurance Refund24,181754024,1520irrants and Gifts to Teachers000000irraret chrincal Education(115,126)1,260,87901,385,9731,546,001virziona Industry Credentials Incentive017,3410000imergency Deficiencies Correction000000indifference6,691,24314,680,579016,000,00011,722,747imergency Deficiencies Correction000000iminger Aid Reveue Bond Building6,742,2629,062,82008,500,0008,145,118indifference6,792,2629,062,82008,500,0008,145,118indifference6,792,2629,062,8200000<	1,571,723	
Ingerprint 1,032 2,119 0 15,000 2,722 School Opening 0	2,411,009	No
School Opening 0	4,934	
nsurance Proceeds 228,730 7,720 188,539 257,631 102,673 Textbooks 67,984 7,329 0 67,984 (5) itigation Recovery 131,205 9,088 0 135,467 913 Jamployment Insurance 917,228 27,859 198,073 917,804 130,534 Jamployment Insurance 0,388 479 0 20,000 0 Teacherage 0 0 0 0 0 0 Tants and Gifts to Teachers 0 0 0 0 0 0 Advertisement 0 0 0 0 0 0 0 Arizona Industry Credentials Incentive 0 17,341 0 65,000 17,341 mpact Aid Revenue Bond Building 0 0 0 0 0 0 Studing Renewal Grant (249,100) 3,955,283 0 7,000,000 3,845,240 Student Activities 670,487 758,548 0	429	
Fexbooks 67,984 7,329 0 67,984 (5) Litigation Recovery 131,205 9,088 0 135,467 913 Interect Costs 917,228 27,859 198,073 917,804 130,353 Jnemployment Insurance 10,388 479 0 20,000 0 Feacherage 0 0 0 0 0 0 nsurance Refund 24,152 0 0 0 0 0 Career Technical Education (115,126) 1,260,879 0 1,385,973 1,546,001 Aratrona Industry Credentials Incentive 0 0 0 0 0 0 mact Aid Revenue Bond Building 0	0	Yes
Litigation Recovery 131,205 9,088 0 135,467 913 ndirect Costs 917,228 27,859 198,073 917,804 130,534 Jamployment Insurance 10,388 479 0 20,000 0 reacherage 0 0 0 0 0 0 strants and Gifts to Teachers 0 0 0 0 0 0 dvertisement 0 0 0 0 0 0 0 0 arcer Technical Education (115,126) 1,260,879 0 1,385,973 1,546,001 Arizona Industry Credentials Incentive 0 17,341 0 65,000 11,722,747 imargency Deficiencies Correction 0 0 0 0 0 0 student Activities 670,487 758,548 0 1,000,000 723,770 student Activities 670,487 758,548 0 1,000,000 723,770 student Activities 670,487 <t< td=""><td>322,316</td><td>Yes</td></t<>	322,316	Yes
ndirect Costs 917,228 27,859 198,073 917,804 130,534 Jnemployment Insurance 10,388 479 0 20,000 0 0 Beacherage 0 0 0 0 0 0 0 0 insurance Refund 24,181 754 0 24,152 0 0 Grants and Gifts to Fachers 0 0 0 0 0 0 0 0 Advertisement 0 0 0 0 0 0 0 0 0 Advertisement 0	75,318	Vee
Jnemployment Insurance 10,388 479 0 20,000 0 feacherage 0 <td>139,380</td> <td>Yes</td>	139,380	Yes
feacherage 0	1,012,626	Yes
Insurance Refund 24,181 754 0 24,152 0 Grants and Gifts to Teachers 0	10,867	No
Grants and Gifts to Teachers 0	24,935	INO
Advertisement 0 <	24,933	
Career Technical Education (115,126) 1,260,879 0 1,385,973 1,546,001 Arizona Industry Credentials Incentive 0 17,341 0 65,000 17,341 impact Aid Revenue Bond Building 0 0 0 0 0 0 Oebt Service 6,691,243 14,680,579 0 16,000,000 11,722,747 Emergency Deficiencies Correction 0 0 0 0 0 0 Building Renewal Grant (249,100) 3,955,283 0 7,000,000 3,845,240 Student Activities 670,487 758,548 0 1,000,000 723,770 Employee Insurance Program Withholdings 6,742,262 9,062,820 0 8,500,000 8,145,118 State Income Tax Withholdings 0 0 0 0 0 0 Other Funds 0 0 0 0 0 0 0 Careeria Hund 0 0 0 0 0 0 0	0	No
Arizona Industry Credentials Incentive 0 17,341 0 65,000 17,341 mpact Aid Revenue Bond Building 0 0 0 0 0 0 Debt Service 6,691,243 14,680,579 0 16,000,000 11,722,747 Emergency Deficiencies Correction 0 0 0 0 0 0 Suiding Renewal Grant (249,100) 3,955,283 0 7,000,000 3,845,240 mpact Aid Rev. Bond Debt Service 0 0 0 0 0 0 Student Activities 670,487 758,548 0 1,000,000 723,770 0 Employee Insurance Program Withholdings 6,742,262 9,062,820 0 8,500,000 8,145,118 State Income Tax Withholdings 0 0 0 0 0 0 Other Funds 0 0 0 0 0 0 0 Charter State Income Tax Withholdings 0 0 0 0 0 0 0 Charter State Income Tax Withholdings 0 0 0 <	(400,248)	INU
mpact Aid Revenue Bond Building 0 <t< td=""><td>(400,248)</td><td>No</td></t<>	(400,248)	No
Debt Service 6,691,243 14,680,579 0 16,000,000 11,722,747 Emergency Deficiencies Correction 0	0	110
Emergency Deficiencies Correction 0	9.649.075	
Building Renewal Grant (249,100) 3,955,283 0 7,000,000 3,845,240 mpact Aid Rev. Bond Debt Service 0	0	
Impact Aid Rev. Bond Debt Service 0 723,770 558,548 0 1,000,000 723,770 558,548 0 0 0 723,770 558,548 0 0 0 723,770 558,548 0 0 0 723,770 558,548 0 0 0 723,770 558,548 0	(139,057)	_
Student Activities 670,487 758,548 0 1,000,000 723,770 Employee Insurance Program Withholdings 6,742,262 9,062,820 0 8,500,000 8,145,118 State Income Tax Withholdings 0 0 0 0 0 0 Other Funds 0 0 0 0 0 0 0 Permanent Fund 0 0 0 0 0 0 0 0 0 Trust and Custodial Funds 0	0	
Employee Insurance Program Withholdings 6,742,262 9,062,820 0 8,500,000 8,145,118 State Income Tax Withholdings 0	705,265	
State Income Tax Withholdings 0	7,659,964	
Other Funds 0 0 4,292 0 Permant Fund 0 0 0 0 0 Frust and Custodial Funds 0 0 0 0 0 Interprise Funds 0 0 0 0 0 0 Self-Insurace 16,595 166,775 0 0 153,370	0	_
Permanent Fund 0 0 0 0 0 Gruss and Custodial Funds 0		N.
Trust and Custodial Funds 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 153,370 153,370 153,370 153,370	0	No
Enterprise Funds 0 153,370 0 0 153,370 0 0 153,370 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 0 0 153,370 0 <th< td=""><td>0</td><td></td></th<>	0	
ielf-insurance 16,595 166,775 0 0 153,370	0	
Self-Insurance 16,595 166,775 0 0 153,370	0	
	30,000	
ntergovernmental Agreements 353,463 330,762 0 100,000 437,483	246,742	
Dependencies 353,403 350,402 0 100,000 47,403 PEB 103,652 26,791 0 100,000 0	130,443	
OPEB 103,052 20,791 0 100,000 0 Other Internal Service Fund 63,753 1,525,707 0 500,000 1,298,019	291,441	

Additional fund balance reserve information (See Fund Balance Reserve tab for more detail) (1) The District has a process or policy to establish a targeted fund balance reserve for FY 2023.

(2) The District's targeted fund balance reserve for FY 2023 was: 0

(3) The District's actual fund balance reserve for FY 2023 was:

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)

					Purchased				Total Ex	penditures
Revenue Object Codes/Expenditure Function Codes	I	Actual Revenues	Salaries 6100	Employee Benefits 6200	Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Budget	Actual
English Language Learner Fund 071										
Revenues										
3200 Restricted Revenue from State Sources	1.	0								
Investment Income and Other Revenues	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								
Investment Income and Other Revenues	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