



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the Annual Financial Report per A.R.S. §15-904 for the Fiscal Year 2018

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2018 uploaded to the Arizona Department of Education's website on October 2, 2018 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
E-mail

Table with 2 columns: Description and Amount. Rows include: 1. Maintenance & Operation (from page 2, line 32) \$ 85,732,622; 2. Classroom Site Funds (from page 3, line 49) \$ 5,901,082; 3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10) \$ 2,723,050

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) Other, Govt Prop Excise, Refund PY Exp

Subtotal (lines 2-19)

2000 Intermediate

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify)

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 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)

Subtotal (lines 31-37)

Total Fund Revenue (lines 20, 25, 30, and 38)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify) Bond Proceeds

TOTAL FUNDS AVAILABLE (lines 1 and 39 through 42)

Total Expenditures

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

TOTAL EXPENDITURES AND OTHER USES (lines 44 plus 45)

ENDING FUND BALANCE (line 43 minus line 46) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	4,182,427	2,991,878	937,634	15,203,476	6,253,162
2.	57,161,625	627,094	(206)		12,738,817
3.					
4.	13,688				2,009
5.					
6.					
7.	1,729,494	7,131			177,750
8.					
9.					
10.	24,999	376			9,375
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.	13,793	0	9,217	0	239,738
19.	3,491			0	
20.	58,947,090	634,601	9,011	0	13,167,689
21.					
22.	1,817,841	23,011			
23.					
24.					
25.	1,817,841	23,011			
26.	614,320				
27.	14,701,062	186,322			
28.	11,776,654	149,269			
29.					
30.	27,092,036	335,591			0
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.	0				0
39.	87,856,967	993,203	9,011	0	13,167,689
40.				0	0
41.				0	58
42.					4,023
43.	92,039,394	3,985,081	946,645	15,203,476	19,424,932
44.	85,732,622	2,723,050	56,959	9,477,469	15,845,412
45.					58
46.	85,732,622	2,723,050	56,959	9,477,469	15,845,470
47.	6,306,772	1,262,031	889,686	5,726,007	3,579,462

(1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/17.

(2) The Government Property Lease Excise Tax revenue included on line 19 is \$778

(3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/18.

(4) Debt Service Fund expenditures include interest expenditures of \$15,845,470

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.	18,787,143	6,302,846	1,700,065	631,239	56,166	28,496,686	27,477,459	29,680,645	-7.4%
2000 Support Services										
2100 Students	2.	2,128,944	604,075	220,888	12,882	0	2,937,800	2,966,789	3,022,882	-1.9%
2200 Instructional Staff	3.	1,271,272	376,191	146,687	42,247	1,537	1,923,400	1,837,934	1,936,886	-5.1%
2300 General Administration	4.	746,001	158,624	32,467	61,045	30,996	1,087,100	1,029,133	1,315,108	-21.7%
2400 School Administration	5.	3,745,181	941,604	330,302	0	881	5,089,300	5,017,968	4,916,522	2.1%
2500 Central Services	6.	1,528,356	502,521	771,388	57,042	3,429	2,896,900	2,862,736	2,467,137	16.0%
2600 Operation & Maintenance of Plant	7.	5,232,430	1,590,045	4,800,341	4,387,328	5,594	15,777,778	16,015,738	15,745,033	1.7%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	284,476	72,474	15,023	0	0	267,000	371,973	366,894	1.4%
610 School-Sponsored Cocurricular Activities	10.	144,775	41,328	2,045	0	0	185,000	188,148	193,984	-3.0%
620 School-Sponsored Athletics	11.	957,730	191,150	173,738	208,226	32,186	1,527,000	1,563,030	1,455,422	7.4%
630 Other Instructional Programs	12.						0	0	65,087	-100.0%
700, 800, 900 Other Programs	13.						0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	34,826,308	10,780,858	8,192,944	5,400,009	130,789	60,187,964	59,330,908	61,165,600	-3.0%
200 and 300 Special Education										
1000 Instruction	15.	7,389,846	2,072,921	540,153	18,992	720	10,349,645	10,022,632	9,520,249	5.3%
2000 Support Services										
2100 Students	16.	3,266,148	774,430	493,151	58,182		4,532,800	4,591,911	4,608,933	-0.4%
2200 Instructional Staff	17.	650,826	192,788	128,966	16,358	1,150	970,500	990,088	1,007,874	-1.8%
2300 General Administration	18.	0					0	0	0	0.0%
2400 School Administration	19.	0		12,384			12,400	12,384	10,840	14.2%
2500 Central Services	20.	0		3,120			2,900	3,120	3,235	-3.6%
2600 Operation & Maintenance of Plant	21.	48,686	13,851	0	1,510		64,400	64,047	60,843	5.3%
2900 Other	22.	0					0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0					0	0	0	0.0%
Subtotal (lines 15-23)	24.	11,355,506	3,053,990	1,177,774	95,042	1,870	15,932,645	15,684,182	15,211,974	3.1%
400 Pupil Transportation	25.	3,230,666	1,088,680	1,311,229	454,843	85	6,585,100	6,085,503	6,122,024	-0.6%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,014,707	771,371	203,009	35,497	416	4,025,000	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	102,273	23,423					125,696	129,412	-2.9%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	3,716						3,716	0	--
Subtotal (lines 27 and 28)	29.	105,989	23,423	0	0	0	129,412	129,412	129,412	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	357,424	88,470	31,723			508,109	477,617	482,548	-1.0%
Total Expenditures (lines 14, 24-26, 29-31)	32.	52,890,600	15,806,792	10,916,679	5,985,391	133,160	87,368,230	85,732,622	87,136,558	-1.6%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	1,274,423										1.
Interest Income	2.	1,140										2.
Total Revenues (lines 1 and 2)	3.	1,275,563										3.
Expenditures												
100 Regular Education												
1000 Instruction	4.		862,156	169,499				1,070,702	1,031,655	837,318	23.2%	4.
2100 Support Services - Students	5.							40,151	0	22,680	-100.0%	5.
2200 Support Services - Instructional Staff	6.		13,333	2,622				26,768	15,955	15,312	4.2%	6.
Program 100 Subtotal (lines 4-6)	7.		875,489	172,121				1,137,621	1,047,610	875,310	19.7%	7.
200 and 300 Special Education												
1000 Instruction	8.		177,527	34,899				200,757	212,426	153,237	38.6%	8.
2100 Support Services - Students	9.							0	0	0	0.0%	9.
2200 Support Services - Instructional Staff	10.							0	0	0	0.0%	10.
Program 200 and 300 Subtotal (lines 8-10)	11.		177,527	34,899				200,757	212,426	153,237	38.6%	11.
Other Programs (Specify)												
1000 Instruction	12.							0	0	0	0.0%	12.
2100 Support Services - Students	13.							0	0	0	0.0%	13.
2200 Support Services - Instructional Staff	14.							0	0	0	0.0%	14.
Other Programs Subtotal (lines 12-14)	15.		0	0				0	0	0	0.0%	15.
Total Classroom Site Fund 011 - Base Salary	16.	54,668	1,275,563	1,053,016	207,020			1,338,378	1,260,036	1,028,547	22.5%	70,195
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	2,548,846										17.
Interest Income	18.	20,086										18.
Total Revenues (lines 17 and 18)	19.	2,568,932										19.
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,494,398	289,104				3,636,421	1,783,502	1,702,129	4.8%	20.
2100 Support Services - Students	21.							63,637	0	0	0.0%	21.
2200 Support Services - Instructional Staff	22.		18,855	3,651				0	22,506	42,763	-47.4%	22.
Program 100 Subtotal (lines 20-22)	23.		1,513,253	292,755				3,700,058	1,806,008	1,744,892	3.5%	23.
200 and 300 Special Education												
1000 Instruction	24.		234,776	45,379				590,919	280,155	288,998	-3.1%	24.
2100 Support Services - Students	25.		9,450	1,830				27,274	11,280	15,682	-28.1%	25.
2200 Support Services - Instructional Staff	26.							0	0	0	0.0%	26.
Program 200 and 300 Subtotal (lines 24-26)	27.		244,226	47,209				618,193	291,435	304,680	-4.3%	27.
Programs 510 and 550												
1000 Instruction	28.		77,817	15,028				227,276	92,845	107,714	-13.8%	28.
2100 Support Services - Students	29.							0	0	0	0.0%	29.
2200 Support Services - Instructional Staff	30.		600	116				0	716	0	--	30.
Other Programs Subtotal (lines 28-30)	31.		78,417	15,144				227,276	93,561	107,714	-13.1%	31.
Total Classroom Site Fund 012 - Performance Pay	32.	2,155,080	2,568,932	1,835,896	355,108			4,545,527	2,191,004	2,157,286	1.6%	2,533,008
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	2,548,846										33.
Interest Income	34.	9,633										34.
Total Revenues (lines 33 and 34)	35.	2,558,479										35.
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,676,410	329,581				2,503,064	2,005,991	1,770,238	13.3%	36.
2100 Support Services - Students	37.							93,865	0	40,574	-100.0%	37.
2200 Support Services - Instructional Staff	38.		25,922	5,094				62,576	31,016	31,919	-2.8%	38.
Program 100 Subtotal (lines 36-38)	39.		1,702,332	334,675	0	0		2,659,505	2,037,007	1,842,731	10.5%	39.
200 and 300 Special Education												
1000 Instruction	40.		345,174	67,861				469,324	413,035	274,120	50.7%	40.
2100 Support Services - Students	41.							0	0	0	0.0%	41.
2200 Support Services - Instructional Staff	42.							0	0	0	0.0%	42.
Program 200 and 300 Subtotal (lines 40-42)	43.		345,174	67,861	0	0		469,324	413,035	274,120	50.7%	43.
530 Dropout Prevention Program:												
1000 Instruction	44.							0	0	0	0.0%	44.
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	45.
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	46.
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	47.
Total Classroom Site Fund 013 - Other	48.	807,855	2,558,479	2,047,506	402,536	0	0	3,128,829	2,450,042	2,116,851	15.7%	916,292
Total Classroom Site Funds (lines 16, 32, and 48)	49.	3,017,603	6,402,974	4,936,418	964,664	0	0	9,012,734	5,901,082	5,302,684	11.3%	3,519,495

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

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
								Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	1.	0	0	0	0	0	0	0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)											
1000 Instruction	2.		1,340,048	538,480			164	3,320,000	1,878,692	844,147	122.6%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		59,766	32,198			11,650	95,000	103,614	111,426	-7.0%
2300, 2400, 2500, 2900 Administration	4.			541,599				1,030,000	541,599	933,032	-42.0%
2600 Operation & Maintenance of Plant	5.			36,476				46,213	36,476	87,706	-58.4%
2700 Student Transportation	6.			138,701				139,000	138,701	55,547	149.7%
3000 Operation of Noninstructional Services	7.							0	0	0	0.0%
4000 Facilities Acquisition and Construction	8.						23,968	23,968	23,968	156,894	-84.7%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	1,399,814	1,287,454	0	0	35,782	4,654,181	2,723,050	2,188,752	24.4%

(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

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 WAY! Fund 620	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	1.	4,654,181		16,693,490		0		1,066,483	
6150 Classified Salaries	2.	0		0	0	0		0	0
6200 Employee Benefits	3.	0		0	0	0		0	0
6450 Construction Services	4.	1,306,000	23,968	0	8,160,038	0		0	56,959
6710 Land and Improvements	5.	0		0	0	0		1,066,483	
6720 Buildings and Improvements	6.	1,300,000		11,146,077	0	0		0	
673X Furniture and Equipment	7.	350,000	101,047	0	4,884	0		0	0
673X Vehicles	8.	100,000	95,538	1,603,413	986,525	0		0	0
673X Technology-Related Hardware and Software	9.	1,598,181	1,090,869	3,944,000	0	0		0	0
6831, 6832 Redemption of Principal	10.	0		0	0	0		0	
6841, 6842, 6850 Interest	11.	0		0	0	0		0	
Total (lines 2-11)	12.	4,654,181	1,311,422	16,693,490	9,151,447	0	0	1,066,483	56,959
Total amounts reported on lines 2 through 11 above for:									
Renovation	13.	1,800,000		11,146,077	8,160,038			0	
New Construction	14.	0		0		0		1,066,483	56,959
Other	15.	2,854,181	1,311,422	5,547,413	991,409	0		0	
Total (lines 13-15)	16.	4,654,181	1,311,422	16,693,490	9,151,447	0	0	1,066,483	56,959

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	220
2. Land acquisition costs	\$	121,162

CAPITAL ASSETS AS OF JUNE 30, 2018

Land and Improvements	\$40,806,373	1.
Buildings and Improvements	\$264,664,188	2.
Furniture, Equipment, Vehicles, and Technology	\$34,546,283	3.
Construction in Progress	\$1,134,759	4.

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

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

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	144,467	3,646,693	(82,135)	4,965,000	3,600,413	108,612
2.	7,525	302,791	(5,463)	500,000	294,128	10,725
3.	0	32,268	0	0	36,997	(4,729)
4.	0		0	0	0	0
5.	160	209,466	(2,694)	245,000	195,349	11,583
6.	1	14,393	(481)	16,255	13,912	1
7.	0		0	0	0	0
8.	(6,480)	2,683,454	(92,150)	2,800,000	2,663,300	(78,476)
9.	0	18,806	0	28,000	18,731	75
10.	0		0	0	0	0
11.	0		0	0	0	0
12.	(2,860)	320,383	(8,481)	385,000	308,904	138
13.	0		0	0	0	0
14.	1,449,581	884,578	0	1,400,000	370,749	1,963,410
15.	302,452	500,723	0	650,000	285,984	517,191
16.	0		0	0	0	0
17.	(127,969)	600,336	(17,025)	578,000	512,325	(56,983)
18.	1,766,877	9,213,891	(208,429)	11,567,255	8,300,792	2,471,547

STATE PROJECTS

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

19.	0	109,856		110,000	109,856	0
20.	0	33,961		46,600	33,961	0
21.	0			0		0
22.	0			0		0
23.	0			0		0
24.	0			0		0
25.	0			0		0
26.	0	101,307		0	49,543	51,764
27.	0	582,759		271,500	322,218	260,541
28.	0			0		0
29.	(34,450)	296,128		247,450	218,193	43,485
30.	(34,450)	1,124,011		675,550	733,771	355,790

Total Federal and State Projects (lines 18 and 30)

31.	1,732,427	10,337,902	(208,429)	12,242,805	9,034,563	2,827,337
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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).

		BEGINNING	REVENUES	NET OTHER FINANCING	EXPENDITURES		ENDING FUND
		FUND BALANCE		SOURCES AND USES	BUDGET	ACTUAL	BALANCE
		ACTUAL	ACTUAL	INCLUDING TRANSFERS			ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	117,704	601,175		670,000	601,175	117,704
050 County, City, and Town Grants	2.	0		0	0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant	5.	1,979,370	128,441	0	1,000,000	228,851	1,878,960
515 Civic Center	6.	474,396	399,779	0	600,000	404,520	469,655
520 Community School	7.	297,835	617,759	0	700,000	668,694	246,900
525 Auxiliary Operations	8.	838,797	2,137,273	0	1,500,000	2,070,934	905,136
526 Extracurricular Activities Fees Tax Credit	9.	707,904	1,248,737	0	1,500,000	1,097,130	859,511
530 Gifts and Donations	10.	1,454,708	335,313	0	1,500,000	333,573	1,456,448
535 Career & Tech. Ed. & Voc. Ed. Projects	11.	0		0	0		0
540 Fingerprint	12.	604	2,539	0	25,000	252	2,891
545 School Opening	13.	1,209,793	13,450	0	1,200,000	1,209,793	13,450
550 Insurance Proceeds	14.	210,162	2,776	36,215	200,000	110,285	138,868
555 Textbooks	15.	53,594	4,722	0	60,000	561	57,755
565 Litigation Recovery	16.	110,984	6,772	0	5,000		117,756
570 Indirect Costs	17.	0	1,184	383,430	540,000	384,614	0
575 Unemployment Insurance	18.	81,026	873	0	50,000	14,054	67,845
580 Teacherage	19.	0		0	0		0
585 Insurance Refund	20.	22,777	260	0	0		23,037
590 Grants and Gifts to Teachers	21.	945	34,245	0	150,000	22,030	13,160
595 Advertisement	22.	0		0	0		0
596 Joint Technical Education	23.	121,332	733,300	0	983,000	922,638	(68,006)
639 Impact Aid Revenue Bond Building	24.			0	0		0
650 Gifts and Donations—Capital	25.	11,780	399,318	0	375,000	16,686	394,412
660 Condemnation	26.	133,778	1,016	2,300	0	133,000	4,094
665 Energy and Water Savings	27.	0		0	0		0
686 Emergency Deficiencies Correction	28.	0		0	0		0
691 Building Renewal Grant	29.	(247,810)	964,213	0	1,410,000	1,077,849	(361,446)
695 New School Facilities	30.	0			0		0
720 Impact Aid Revenue Bond Debt Service	31.			0	0		0
850 Student Activities	32.	523,055	1,012,766			880,652	655,169
855 Insurance Withholding	33.	2,544,350	8,285,367	0	9,500,000	8,029,799	2,799,918
INTERNAL SERVICE FUNDS 950-989							
953 Technology Internal Service	1.	0	77,806	0	0	77,806	0
955 Intergovernmental Agreements	2.	21,013	4,599	0	50,000		25,612
950 Warehouse	3.	32,787	124,393	0	0	127,695	29,485
951 Graphics & Printing	4.	395,710	389,703	0	500,000	359,468	425,945

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	100,000	160,526
Class Size Reduction	100,000	160,526
Dropout Prevention Programs	335,000	279,884
Instructional Improvement Programs	135,000	239
Total Expenditures (lines 1-4)	670,000	601,175

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

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2017	\$93,685,000	1.
2. Bonds issued during FY 2018	0	2.
3. Bonds retired during FY 2018	(11,615,000)	3.
4. Bonds Outstanding, June 30, 2018	\$82,070,000	4.
5. Short-term Debt Outstanding, July 1, 2017	\$0	5.
6. Short-term Debt Outstanding, June 30, 2018	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2018 Assessed Valuations and Tax Rates			
a. Primary	\$1,474,077.031	Tax Rate	4.2597
b. Secondary	\$1,474,077.031	Tax Rate	1.3714
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 2018)

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)	
2. Classroom Supplies (Function 1000, Object Code 6600)	
3. Administration (Functions 2300, 2400, 2500, & 2900)	
4. Support Services—Students (Function 2100)	
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	
6. Total Current Expenditures	\$0
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., most impact aid funds)	
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., most impact aid funds)	\$0

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

\$0

G. Cash and Investments held at June 30, 2018

1. Sinking funds	\$0
2. Bond funds	\$
3. Other funds, except for any employee retirement funds	\$

H. FY 2018 Additional Teacher Salary Increases (Laws 2017, Ch. 305, §33)

1. Total FY 2017 salary amounts of teachers that received the 1.06% salary increase	29,166,736
2. Amount of funding received to pay eligible teachers for 1.06% increase in FY 2018	368,373
3. Actual amount paid to eligible teachers for 1.06% salary increase in FY 2018	368,851
4. Difference (line 2 minus line 3)	(\$478)

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												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1.		0	18	10	11	40	32	26	31	37	30	21	20	276
2.		11	32	20	30	36	23	30	36	31	33	47	35	364
3.		89	193	216	215	241	199	152	171	137	141	104	93	1,951
4.	0	100	243	246	256	317	254	208	238	205	204	172	148	2,591

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

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-JTED)
7. Career Education
8. Joint Technical Education (JTED)
9. Total (lines 1-8)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1.	14,212,645	14,165,752
2.	820,000	810,320
3.	0	
4.	0	
5.	0	
6.	1,500	
7.	1,500	1,294
8.	897,000	706,816
9.	15,932,645	15,684,182

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

Actual Expenditures for all Gifted Programs:

K-8	\$ _____
9-12	\$ _____
Total	\$ <u>0</u>

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	50,000
2. Federal Audit Expenditures - All Funds	6330	3,500
		3,793

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

Actual Expenditures made in FY 2018 \$ _____

F. TUITION

Type 03 Districts Only

1. Tuition to Other Arizona Districts for **high school students only** (objects 6561 & 6565)
2. Tuition to Other Arizona Districts for all other students (objects 6561)
3. Tuition to Out-of-State Districts for **high school students only** (objects 6562 & 6565)
4. Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
259,472			259,472
			0
4,640			4,640
			0
154,724			154,724
418,836	0	0	418,836

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

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

Funds 020-799	Programs 100-600										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	5,347,844	1,348,165	155,067	2,896,749	2,008,391	8,133				57,235		11,821,584
2000 Support Services												
2100 Students	566,296	152,684	82,779	30,569	25,573	10,312				10,390		878,603
2200 Instructional Staff	1,037,449	245,575	532,453	111,457	36,436	25,588					112	1,989,070
2300 General Administration	29,115	5,823	1,615	2,544	2,765						29,008	70,870
2400 School Administration	201,786	43,715		1,238	8,253							254,992
2500, 2900 Central Services, Other	126,000	25,205	44,421	2,606	873,586	2,050						1,073,868
2600 Operation and Maintenance of Plant	71,821	25,431	115,142	187,539	270,998						114,146	785,077
2700 Student Transportation			63,734	(62)	1,125,227							1,188,899
3000 Operation of Noninstructional Services												
3100 Food Service Operations	1,577,657	431,025	230,262	2,496,074	62,573	4,590						4,802,181
3200 Enterprise Operations												0
3300 Community Services Operations											133,092	133,092
3400 Bookstore Operations	21,049	14,230	6,792	777	1,803				3,990			48,641
4000 Facilities Acquisition and Construction	61,671	18,767	9,652,799	37	254,162						3,817	9,991,253
5000 Debt Service								11,615,000	4,224,763			15,839,763
Total (lines 1-14)	9,040,688	2,310,620	10,885,064	5,729,528	4,669,767	50,673	0	11,615,000	4,224,763	71,615	280,175	48,877,893

Teacher Salaries (All Funds, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)			
2. Special Education (Programs 200-230, 250, and 300-399)			
3. Vocational Education (Programs 270 and 540)			
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)			
5. Cocurricular Activities, Athletics, and Other (Program 600-630)			

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 1,806,135
7. Number of FTE-Certified Teachers	787
8. Number of FTE-Contract Teachers	10

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services	1,186,577
2. 6620-6629 Energy	3,933,232

JTED Districts Only (All Funds, All Functions)

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

Programs 700-900 Expenditure Detail (Funds 020-799)

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	8,669	271,506	280,175
4. Total (lines 1-3)	8,669	271,506	280,175

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	254,162
2. 6720 Buildings and Improvements	
3. 6731-39 Equipment	
4. Total (lines 1-3)	254,162
5. 6450 Construction	9,189,700

Technology (All Funds, All Functions)

1. 6531 Telecommunications	
2. 6650 Supplies-Technology-Related	
3. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	
4. Subtotal (Lines 1-3)	0
5. 6739 Technology-Related Hardware & Software (\$5,000 or more)	

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 100210000

I certify that the Annual Financial Report of Amphitheater Unified District, Pima County, for fiscal year 2018 was approved by the Governing Board on September 25, 2018, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office, telephone 520-696-5128, during normal business hours.

Avg. Daily Membership	<u>2017</u>	<u>2018</u>
Attending	13,445.041	13,309.908
2018 Tax Rates:	<u>Primary</u>	<u>Secondary</u>
	4.2597	1.3714

ADE/AG 41-202S Rev. 8/18-FY 2018

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				60,187,964	59,330,908	
Special Education				15,932,645	15,684,182	
Pupil Transportation				6,585,100	6,085,503	
Desegregation				4,025,000	4,025,000	
Dropout Prevention Programs				129,412	129,412	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				508,109	477,617	
Maintenance and Operation Total	4,182,427	87,856,967	0	87,368,230	85,732,622	6,306,772
Classroom Site Funds	3,017,603	6,402,974		9,012,734	5,901,082	3,519,495
Instructional Improvement	117,704	601,175		670,000	601,175	117,704
Unrestricted Capital Outlay	2,991,878	993,203	0	4,654,181	2,723,050	1,262,031
Adjacent Ways	937,634	9,011	0	1,066,483	56,959	889,686
Bond Building	15,203,476	0	0	16,693,490	9,477,469	5,726,007
Other Capital Funds	133,778	1,016	2,300	0	133,000	4,094
New School Facilities	0	0		0	0	0
Federal Projects	1,766,877	9,213,891	(208,429)	11,567,255	8,300,792	2,471,547
State Projects	(34,450)	1,124,011		675,550	733,771	355,790
County, City, and Town Grants	0	0	0	0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	0	0		0	0	0
School Plant Fund	1,979,370	128,441	0	1,000,000	228,851	1,878,960
Food Service	695,035	5,838,823	(175,000)	6,500,000	5,176,304	1,182,554
Civic Center	474,396	399,779	0	600,000	404,520	469,655
Community School	297,835	617,759	0	700,000	668,694	246,900
Auxiliary Operations	838,797	2,137,273	0	1,500,000	2,070,934	905,136
Extracurricular Activities Fees	707,904	1,248,737	0	1,500,000	1,097,130	859,511
Gifts and Donations	1,466,488	734,631	0	1,875,000	350,259	1,850,860
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	604	2,539	0	25,000	252	2,891
School Opening	1,209,793	13,450	0	1,200,000	1,209,793	13,450
Insurance Proceeds	210,162	2,776	36,215	200,000	110,285	138,868
Textbooks	53,594	4,722	0	60,000	561	57,755
Litigation Recovery	110,984	6,772	0	5,000	0	117,756
Indirect Costs	0	1,184	383,430	540,000	384,614	0
Unemployment Insurance	81,026	873	0	50,000	14,054	67,845
Teacherage	0	0	0	0	0	0
Insurance Refund	22,777	260	0	0	0	23,037
Grants and Gifts to Teachers	945	34,245	0	150,000	22,030	13,160
Advertisement	0	0	0	0	0	0
Joint Technical Education	121,332	733,300	0	983,000	922,638	(68,006)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	6,253,162	13,167,689	4,023	16,000,000	15,845,412	3,579,462
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	(247,810)	964,213	0	1,410,000	1,077,849	(361,446)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	523,055	1,012,766			880,652	655,169
Self-Insurance	0	77,806	0	0	77,806	0
Intergovernmental Agreements	21,013	4,599	0	50,000	0	25,612
OPEB	32,787	124,393	0	0	127,695	29,485
Other Funds	2,940,060	8,675,070	0	10,000,000	8,389,267	3,225,863

**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	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Total Expenditures		Ending Fund Balance
									Budget	Actual	
Structured English Immersion Fund 071											
Revenues											
3200 Restricted Revenue from State Sources	1.										1.
1500 Investment Income	2.										2.
Total Revenues (lines 1 and 2)	3.	0									3.
Expenditures											
1000 Instruction	4.								0	0	4.
2000 Support Services											
2100 Students	5.								0	0	5.
2200 Instructional Staff	6.								0	0	6.
2300 General Administration	7.								0	0	7.
2400 School Administration	8.								0	0	8.
2500 Central Services	9.								0	0	9.
2600 Operation & Maintenance of Plant	10.								0	0	10.
2700 Student Transportation	11.								0	0	11.
2900 Other	12.								0	0	12.
Total (must agree with the AFR page 6, line 3)	13.	0	0	0	0	0	0	0	0	0	13.
Compensatory Instruction Fund 072											
Revenues											
3200 Restricted Revenue from State Sources	14.										14.
1500 Investment Income	15.										15.
Total Revenues (lines 14 and 15)	16.	0									16.
Expenditures											
1000 Instruction	17.								0	0	17.
2000 Support Services											
2100 Students	18.								0	0	18.
2200 Instructional Staff	19.								0	0	19.
2300 General Administration	20.								0	0	20.
2400 School Administration	21.								0	0	21.
2500 Central Services	22.								0	0	22.
2600 Operation & Maintenance of Plant	23.								0	0	23.
2700 Student Transportation	24.								0	0	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 6, line 4)	26.	0	0	0	0	0	0	0	0	0	26.