



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
2017

SIGNATURE/DATE	SIGNATURE/DATE
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

The Annual Financial Report file(s) for FY 2017 uploaded to the Arizona Department of Education's website on
October 4, 2017 contain(s) the data for the AFR described above.
Date

_____ Superintendent Signature	_____ Business Manager Signature
Todd A. Jaeger, J.D. _____ Superintendent (Typed Name)	Scott Little _____ Business Manager (Typed Name)
Scott Little _____ District Contact Employee	520-696-5128 _____ Telephone Number
	slittle@amphi.com _____ E-mail

TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 33)	\$ 87,136,558
2. Classroom Site Funds (from page 3, line 49)	\$ 5,302,684
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ 2,188,752

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

1110 Property Taxes
1140 Penalties and Interest on Taxes
1280 Revenue in Lieu of Taxes
1310 Tuition from Individuals
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) Gov't Excise, Ref Prior Year

Subtotal (lines 2-18)

2000 Intermediate

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

Subtotal (lines 20-23)

3000 State

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

Subtotal (lines 25-28)

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Governmen
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 30-36)

Total Fund Revenue (lines 19, 24, 29, 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
TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)
ENDING FUND BALANCE (line 42 minus line 45) (3)

MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	DEBT SERVICE FUND 700
ACTUAL	ACTUAL	ACTUAL	ACTUAL
7,409,037	4,760,944	1,066,483	9,020,782

54,108,087	287	3,415	12,734,393
0			
6,905	0	0	1,353
0	0		0
1,518,068	34,707		141,047
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
8,037	14,897	7,864	182,896
6,087	0	0	0
55,647,184	49,891	11,279	13,059,689

0	0		
1,802,663	23,373		
0	0		
0	0		
1,802,663	23,373		

610,124	0		
14,372,223	186,350		
11,477,754	148,821		
0			0
26,460,101	335,171		0

0			
0			
0			
0			
0			
0			
0			
0			
0			0

83,909,948	408,435	11,279	13,059,689
			5,651
0	0	0	0
0	0	0	0
91,318,985	5,169,379	1,077,762	22,086,122
87,136,558	2,188,752	140,128	15,833,087
0	0	0	0
87,136,558	2,188,752	140,128	15,833,087
4,182,427	2,980,627	937,634	6,253,035

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/16.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$720
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/17.

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER

100210000

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures			Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual	
								Budget	Actual	Prior Year Actual		
100 Regular Education												
1000 Instruction	1.		20,032,693	7,840,971	1,214,038	542,493	50,450	29,497,200	29,680,645	26,651,793	11.4%	1.
2000 Support Services												
2100 Students	2.		2,189,087	653,248	169,743	10,804		3,033,500	3,022,882	2,875,444	5.1%	2.
2200 Instructional Staff	3.		1,377,983	452,856	66,457	38,804	786	1,948,700	1,936,886	1,997,667	-3.0%	3.
2300 General Administration	4.		726,598	340,854	162,736	62,454	22,466	1,278,300	1,315,108	910,633	44.4%	4.
2400 School Administration	5.		3,586,964	1,030,099	298,250		1,209	5,047,400	4,916,522	4,577,954	7.4%	5.
2500 Central Services	6.		1,509,996	476,513	428,546	49,996	2,086	2,784,200	2,467,137	2,362,302	4.4%	6.
2600 Operation & Maintenance of Plant	7.		5,252,935	1,574,181	4,491,905	4,420,894	5,118	15,561,661	15,745,033	14,688,936	7.2%	7.
2900 Other	8.							0	0	0	0.0%	8.
3000 Operation of Noninstructional Services	9.		205,673	61,315	34,512	65,394		378,000	366,894	371,383	-1.2%	9.
610 School-Sponsored Cocurricular Activities	10.		149,931	41,864	2,189			192,100	193,984	189,670	2.3%	10.
620 School-Sponsored Athletics	11.		811,350	160,270	297,689	154,169	31,944	1,731,600	1,455,422	1,754,871	-17.1%	11.
630 Other Instructional Programs	12.		50,037	13,019		2,031		75,800	65,087	0	--	12.
700, 800, 900 Other Programs	13.							0	0	0	0.0%	13.
Regular Education Subsection Subtotal (lines 1-13)	14.		35,893,247	12,645,190	7,166,065	5,347,039	114,059	61,528,461	61,165,600	56,380,653	8.5%	14.
200 Special Education												
1000 Instruction	15.		7,195,034	1,977,366	322,761	23,765	1,323	9,914,100	9,520,249	8,913,767	6.8%	15.
2000 Support Services												
2100 Students	16.		3,380,737	806,425	385,618	36,153		4,567,900	4,608,933	4,324,258	6.6%	16.
2200 Instructional Staff	17.		671,718	201,862	125,035	7,959	1,300	1,012,500	1,007,874	968,943	4.0%	17.
2300 General Administration	18.				0			0	0	0	0.0%	18.
2400 School Administration	19.				10,840			10,800	10,840	11,120	-2.5%	19.
2500 Central Services	20.				3,235			3,000	3,235	12,544	-74.2%	20.
2600 Operation & Maintenance of Plant	21.		45,391	12,306		3,146		69,800	60,843	60,212	1.0%	21.
2900 Other	22.							0	0	0	0.0%	22.
3000 Operation of Noninstructional Services	23.							0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.		11,292,880	2,997,959	847,489	71,023	2,623	15,578,100	15,211,974	14,290,844	6.4%	24.
400 Pupil Transportation	25.		3,365,332	1,084,767	1,323,861	347,984	80	6,452,600	6,122,024	5,496,554	11.4%	25.
510 Desegregation												
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.		3,062,038	759,326	198,235	5,183	217	4,025,000	4,025,000	4,025,000	0.0%	26.
520 Special K-3 Program Override												
(from Supplement, page 1, line 10)	27.		0	0	0	0	0	0	0	0	0.0%	27.
530 Dropout Prevention Programs												
1000 Instruction	28.		103,800	25,612					129,412	129,413	0.0%	28.
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.								0	0	0.0%	29.
Subtotal (lines 28 and 29)	30.		103,800	25,612	0	0	0	129,412	129,412	129,413	0.0%	30.
540 Joint Career and Technical Education and Vocational Education Center												
(from Supplement, page 1, line 20)	31.		0	0	0	0	0	0	0	0	0.0%	31.
550 K-3 Reading Program	32.		336,318	72,021	34,737	39,472		522,970	482,548	540,883	-10.8%	32.
Total Expenditures (lines 14, 24-27, 30-32)	33.		54,053,615	17,584,875	9,570,387	5,810,701	116,979	88,236,543	87,136,558	80,863,347	7.8%	33.

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.		1,082,351										
Interest Income	2.		361										
Total Revenues (lines 1 and 2)	3.		1,082,712										
Expenditures													
100 Regular Education													
1000 Instruction	4.			701,624	135,694				974,865	837,318	865,296	-3.2%	
2100 Support Services - Students	5.			19,005	3,675				9,150	22,680	25,311	-10.4%	
2200 Support Services - Instructional Staff	6.			12,831	2,481				9,150	15,312	21,025	-27.2%	
Program 100 Subtotal (lines 4-6)	7.			733,460	141,850				993,165	875,310	911,632	-4.0%	
200 Special Education													
1000 Instruction	8.			128,403	24,834				98,975	153,237	159,625	-4.0%	
2100 Support Services - Students	9.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)	11.			128,403	24,834				98,975	153,237	159,625	-4.0%	
Other Programs (Specify) 510,550,620													
1000 Instruction	12.								0	0	0	0.0%	
2100 Support Services - Students	13.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	14.								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)	15.			0	0				0	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	503	1,082,712	861,863	166,684				1,092,140	1,028,547	1,071,257	-4.0%	
Classroom Site Fund 012 - Performance Pay													
Revenues													
CSF Allocation (40%)	17.		2,166,109										
Interest Income	18.		10,519										
Total Revenues (lines 17 and 18)	19.		2,176,628										
Expenditures													
100 Regular Education													
1000 Instruction	20.			1,418,406	283,723				3,570,369	1,702,129	1,647,355	3.3%	
2100 Support Services - Students	21.								43,920	0	28,570	-100.0%	
2200 Support Services - Instructional Staff	22.			35,830	6,933				34,105	42,763	0	--	
Program 100 Subtotal (lines 20-22)	23.			1,454,236	290,656				3,648,394	1,744,892	1,675,925	4.1%	
200 Special Education													
1000 Instruction	24.			242,718	46,280				289,566	288,998	275,923	4.7%	
2100 Support Services - Students	25.			13,145	2,537				68,100	15,682	13,472	16.4%	
2200 Support Services - Instructional Staff	26.								1,952	0	0	0.0%	
Program 200 Subtotal (lines 24-26)	27.			255,863	48,817				359,618	304,680	289,395	5.3%	
Other Programs (Specify) _510,550,620_													
1000 Instruction	28.			90,279	17,435				124,920	107,714	102,235	5.4%	
2100 Support Services - Students	29.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	30.								0	0	0	0.0%	
Other Programs Subtotal (lines 28-30)	31.			90,279	17,435				124,920	107,714	102,235	5.4%	
Total Classroom Site Fund 012 - Performance Pay	32.	2,135,737	2,176,628	1,800,378	356,908				4,132,932	2,157,286	2,067,555	4.3%	
Classroom Site Fund 013 - Other													
Revenues													
CSF Allocation (40%)	33.		2,164,701										
Interest Income	34.		5,611										
Total Revenues (lines 33 and 34)	35.		2,170,312										
Expenditures													
100 Regular Education													
1000 Instruction	36.			1,519,041	247,011	2,131	2,055		2,277,891	1,770,238	1,730,521	2.3%	
2100 Support Services - Students	37.			33,997	6,577				31,110	40,574	50,613	-19.8%	
2200 Support Services - Instructional Staff	38.			22,950	4,438	4,531			31,110	31,919	42,048	-24.1%	
Program 100 Subtotal (lines 36-38)	39.			1,575,988	258,026	6,662	2,055		2,340,111	1,842,731	1,823,182	1.1%	
200 Special Education													
1000 Instruction	40.			229,697	44,423				236,728	274,120	319,229	-14.1%	
2100 Support Services - Students	41.								0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.								0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)	43.			229,697	44,423	0	0		236,728	274,120	319,229	-14.1%	
530 Dropout Prevention Program:													
1000 Instruction	44.								76,616	0	0	0.0%	
Other Programs (Specify) _____													
1000 Instruction	45.								0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.			0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	754,395	2,170,312	1,805,685	302,449	6,662	2,055		2,653,455	2,116,851	2,142,411	-1.2%	
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,890,635	5,429,652	4,467,926	826,041	6,662	2,055	0	7,878,527	5,302,684	5,281,223	0.4%	

(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%	1.
Unrestricted Capital Outlay Fund 610 (2)												
1000 Instruction	2.	0	164,218	679,929			0	2,957,631	844,147	923,791	-8.6%	2.
2000 Support Services												
2100, 2200 Students and Instructional Staff	3.	0	70,661	29,655			11,110	1,000,000	111,426	91,493	21.8%	3.
2300, 2400, 2500, 2900 Administration	4.	0		933,032		0	0	500,000	933,032	1,313,488	-29.0%	4.
2600 Operation & Maintenance of Plant	5.	0		87,706			0	1,511,908	87,706	15,117	480.2%	5.
2700 Student Transportation	6.	0		55,547			0	0	55,547	26,149	112.4%	6.
3000 Operation of Noninstructional Services	7.	0		0			0	0	0	0	0.0%	7.
4000 Facilities Acquisition and Construction	8.	0		6,147			150,747	0	156,894	373,590	-58.0%	8.
5000 Debt Service	9.							0	0	0	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	234,879	1,792,016	0	0	161,857	5,969,539	2,188,752	2,743,628	-20.2%	10.

(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 \$0Actual \$40,422

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

Selected Expenditures by Object Code		UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620		
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Total Fund Expenditures	1.	5,969,539	2,328,603	28,318,677	0	0		1,500,000		1.
6150 Classified Salaries	2.	0	0	0	74,066	0		0		2.
6200 Employee Benefits	3.	0	0	0	18,699	0		0		3.
6450 Construction Services	4.	500,000	150,748	28,318,677	25,441,915	0		0	140,128	4.
6710 Land and Improvements	5.	0	0	0		0		1,500,000		5.
6720 Buildings and Improvements	6.	1,300,000	0	0		0		0		6.
673X Furniture and Equipment	7.	1,369,539	365,647	0	349,994	0		0		7.
673X Vehicles	8.	0	0	0	1,187,907	0		0		8.
673X Technology-Related Hardware and Software	9.	2,800,000	1,812,208	0	15,605	0		0		9.
6831, 6832 Redemption of Principal	10.	0	0	0		0		0		10.
6841, 6842, 6850 Interest	11.	0	0	0		0		0		11.
Total (lines 2-11)	12.	5,969,539	2,328,603	28,318,677	27,088,186	0	0	1,500,000	140,128	12.
Total amounts reported on lines 1 through 10 above for:										
Renovation	13.	2,896,127	0	7,318,677	8,698,006			0		13.
New Construction	14.	0	0	21,000,000	18,390,180	0		1,500,000	140,128	14.
Other	15.	3,073,412	2,328,603	0		0		0		15.
Total (lines 13-15)	16.	5,969,539	2,328,603	28,318,677	27,088,186	0	0	1,500,000	140,128	16.

Funds 610, 630, 695, and 620

1. New construction cost per square foot \$ 280

2. Land acquisition costs \$ 0

CAPITAL ASSETS AS OF JUNE 30, 2017	
Land and Improvements	\$14,693,197
Buildings and Improvements	\$235,498,994
Furniture, Equipment, Vehicles, and Technology	\$34,251,271
Construction in Progress	\$24,218,402
Total	\$308,661,864

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	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	
1.	62,656	3,429,124	(80,710)	4,417,000	3,284,656	126,414	1.
2.	(5,125)	469,010	(7,515)	550,000	461,485	(5,115)	2.
3.	0			0	0	0	3.
4.	0			0	0	0	4.
5.	10,689	153,350	(1,399)	14,500	153,191	9,449	5.
6.	1	24,993	(737)	0	24,993	(736)	6.
7.	0			0	0	0	7.
8.	(247,053)	2,633,100	(77,875)	2,800,000	2,639,582	(331,410)	8.
9.	(546)	11,951	(385)	13,100	11,951	(931)	9.
10.	0			0		0	10.
11.	0			0		0	11.
12.	5,482	279,748	(4,022)	335,000	282,608	(1,400)	12.
13.	0			0	0	0	13.
14.	849,915	728,354		500,000	128,688	1,449,581	14.
15.	291,679	661,061		500,000	650,288	302,452	15.
16.	0			0		0	16.
17.	(93,262)	803,344	(25,870)	1,200,000	931,313	(247,101)	17.
18.	874,436	9,194,035	(198,513)	10,329,600	8,568,755	1,301,203	18.

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
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 19-27)

19.	0	111,169		111,000	111,169	0	19.
20.	(1,374)	46,385		93,900	46,385	(1,374)	20.
21.	0			0		0	21.
22.	0			0		0	22.
23.	0			0		0	23.
24.	0			0		0	24.
25.	0			0		0	25.
26.	0			0		0	26.
27.	(61,776)	234,078		115,000	223,713	(51,411)	27.
28.	(63,150)	391,632		319,900	381,267	(52,785)	28.
29.	811,286	9,585,667	(198,513)	10,649,500	8,950,022	1,248,418	29.

(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 (5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may only make transfers-out to the Indirect Costs Fund (object code 6910) based on an approved indirect cost rate, and may not receive any transfers in.

OTHER FUNDS

020 Instructional Improvement
050 County, City, and Town Grants
071 Structured English Immersion (1)
072 Compensatory Instruction (1)
500 School Plant
515 Civic Center
520 Community School
525 Auxiliary Operations
526 Extracurricular Activities Fees Tax Credit
530 Gifts and Donations
535 Career & Tech. Ed. & Voc. Ed. Projects
540 Fingerprint
545 School Opening
550 Insurance Proceeds
555 Textbooks
565 Litigation Recovery
570 Indirect Costs
575 Unemployment Insurance
580 Teacherage
585 Insurance Refund
590 Grants and Gifts to Teachers
595 Advertisement
596 Joint Technical Education
620 Adjacent Ways
630 Bond Building
639 Impact Aid Revenue Bond Building
650 Gifts and Donations—Capital
660 Condemnation
665 Energy and Water Savings
686 Emergency Deficiencies Correction
691 Building Renewal Grant
695 New School Facilities
700 Debt Service
720 Impact Aid Revenue Bond Debt Service
850 Student Activities
855 Insurance Withholding

INTERNAL SERVICE FUNDS 950-989

9__ Self Insurance
955 Intergovernmental Agreements
950 Warehouse
951 Graphics & Printing

	BEGINNING FUND BALANCE	REVENUES AND OTHER FINANCING SOURCES (excluding 5200)	FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	363,372	556,025		1,320,000	801,693	117,704
2.	0	0		0		0
3.	0	0		0	0	0
4.	0	0		0	0	0
5.	1,883,495	95,875		1,000,000	0	1,979,370
6.	558,298	420,842		600,000	504,744	474,396
7.	238,792	513,617		650,000	454,574	297,835
8.	814,132	2,695,339		1,500,000	2,070,177	1,439,294
9.	653,873	1,523,574		1,500,000	1,227,806	949,641
10.	2,134,510	606,057		900,000	1,285,859	1,454,708
11.	0	0		0	0	0
12.	436	3,636		25,000	3,468	604
13.	1,202,041	7,752		0	0	1,209,793
14.	164,687	82,619		200,000	37,144	210,162
15.	55,149	2,577		40,000	4,132	53,594
16.	267,143	27,347		5,000	183,506	110,984
17.	4,759	766	373,513	540,000	379,040	(2)
18.	89,229	655		50,000	8,858	81,026
19.	0	0		0	0	0
20.	22,604	173		0	0	22,777
21.	1,000	1,816		15,000	1,871	945
22.	0			0	0	0
23.	33,597	996,728		910,000	908,993	121,332
24.	1,066,483	11,279		1,500,000	140,128	937,634
25.	28,318,677	14,478,783		28,318,677	27,593,984	15,203,476
26.	0	0		0		0
27.	70,328	32,116		50,000	90,664	11,780
28.	132,766	1,012		0	0	133,778
29.	0	0		0	0	0
30.	0	0		0	0	0
31.	75,441	175,645		600,000	498,896	(247,810)
32.	0	0		0	0	0
33.	9,020,782	13,065,340		13,000,000	15,833,438	6,252,684
34.	0	0		0	0	0
35.	520,734	1,059,831			925,470	655,095
36.	1,189,964	9,336,013		9,500,000	7,971,397	2,554,580

1.				0		0
2.	12,238	8,684		50,000		20,922
3.		112,485		0	84,700	27,785
4.	341,425	391,502		500,000	332,216	400,711

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	300,000	
Class Size Reduction	350,000	322,809
Dropout Prevention Programs	435,000	471,690
Instructional Improvement Programs	235,000	7,194
Total Expenditures (lines 1-4)	1,320,000	801,693

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, 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, 2016	\$91,035,000	1.
2. Bonds issued during FY 2017	43,500,000	2.
3. Bonds retired during FY 2017	40,850,000	3.
4. Bonds Outstanding, June 30, 2017	\$93,685,000	4.
5. Short-term Debt Outstanding, July 1, 2016	\$0	5.
6. Short-term Debt Outstanding, June 30, 2017	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2017 Assessed Valuations and Tax Rates		
a. Primary	\$1,438,175,653	Tax Rate 4 .1145
b. Secondary	\$1,509,367,357	Tax Rate 1.3773
2. Number of Schools		21
3. Actual Days in Session		178
4. Area of School District (Square Miles)		108

(Report this WHETHER OR NOT district changed boundaries in FY 2017)

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)	\$55,689,279
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,247,735
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$9,234,183
4. Support Services—Students (Function 2100)	\$9,266,511
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$29,096,093
6. Total Current Expenditures	\$107,533,801

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, 2017	
1. Sinking funds	\$6,252,684
2. Bond funds	\$15,203,476
3. Other funds, except for any employee retirement funds	\$25,124,495

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	0	0	5	4	7	33	28	23	27	31	29	21	19	227	1.
2. Verbal Reasoning	0	5	19	16	19	27	22	28	35	27	28	46	35	307	2.
3. Nonverbal Reasoning	0	50	93	208	217	235	202	148	169	135	130	105	98	1,790	3.
4. Total Duplicated Enrollment (lines 1-3)	0	55	117	228	243	295	252	199	231	193	187	172	152	2,324	4.

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	PROGRAM 200 ACTUAL	
1. Total All Disability Classifications	13,858,100	13,771,023	1.
2. Gifted Education	760,000	732,526	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	725,000	707,751	6.
7. Career Education	235,000	674	7.
8. Total (lines 1-7)	15,578,100	15,211,974	8.

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

Actual Expenditures for all Gifted Programs:

K-8	\$	628,885
9-12	\$	77,441
Total	\$	706,326

D. EXPENDITURES FOR AUDIT SERVICES

		BUDGET	ACTUAL	
1. Nonfederal Audit Expenditures - M&O Fund	6350	44,500	47,066	1.
2. Federal Audit Expenditures - All Funds	6330	5,000	5,000	2.

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

Actual Expenditures made in FY 2017\$2,157,286

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	1.
			0	2.
			0	3.
			0	4.
329,249			329,249	5.
			0	6.
5,520			5,520	7.
			0	8.
			0	9.
334,769	0	0	334,769	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 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	1.	4,918,734	1,212,331	676,741	3,489,664	2,924,013	5,125				1,082,605	199	14,309,412	1.
2000 Support Services														
2100 Students	2.	557,276	153,527	31,832	55,229	25,380	38,836				12,339	995	875,414	2.
2200 Instructional Staff	3.	1,214,318	312,209	759,848	162,727	17,095	30,804				0	0	2,497,001	3.
2300 General Administration	4.	29,301	5,860	535	2,047	5,739	0	101,350			0	9,888	154,720	4.
2400 School Administration	5.	1,241	240	0	71	415	0				0	0	1,967	5.
2500, 2900 Central Services, Other	6.	117,196	23,392	122,108	1,647	976,721	2,550			0	0	0	1,243,614	6.
2600 Operation and Maintenance of Plant	7.	0	0	369,369	175,752	159,762	0				0	271,349	976,232	7.
2700 Student Transportation	8.	0	0	78,738	0	1,259,059	0				0		1,337,797	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	1,631,291	473,746	231,032	2,826,513	135,607	3,955				0	0	5,302,144	9.
3200 Enterprise Operations	10.	7,984	3,302	0	0	0	0				0	0	11,286	10.
3300 Community Services Operations	11.											37,705	37,705	11.
3400 Bookstore Operations	12.	68,939	38,925	40,677	3,499	13,097	0				1,845	0	166,982	12.
4000 Facilities Acquisition and Construction	13.	74,066	18,700	26,767,607	0	596,093	0				0	1,984	27,458,450	13.
5000 Debt Service	14.								11,955,000	4,312,937		0	16,267,937	14.
Total (lines 1-14)	15.	8,620,346	2,242,232	29,078,487	6,717,149	6,112,981	81,270	101,350	11,955,000	4,312,937	1,096,789	322,120	70,640,661	15.

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)	23,175,750	631,364	769,120	1.
2. Special Education (Programs 200-230, 250, and 300-399)	5,725,274	165,170	106,470	2.
3. Vocational Education (Programs 270 and 540)	15,337	4,122	0	3.
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,031,078	45,230	100,743	4.
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	23,027	17,736	28,132	5.

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$	804,132	6.
7. Number of FTE-Certified Teachers		783	7.
8. Number of FTE-Contract Teachers		25	8.

Utilities and Energy Detail (Only Function 2600)

1. 6410-6411 Utility Services		1,039,775	1.
2. 6620-6629 Energy		4,397,693	2.

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0		0	1.
2. Program 800	0		0	2.
3. Program 900	18,009	304,111	322,120	3.
4. Total (lines 1-3)	18,009	304,111	322,120	4.

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements		1.
2. 6720 Buildings and Improvements		2.
3. 6731-39 Equipment	596,093	3.
4. Total (lines 1-3)	596,093	4.
5. 6450 Construction	26,194,994	5.

Technology (All Funds, All Functions)

1. 6650 Supplies–Technology-Related	4,578	1.
2. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	2,602,411	2.
3. Subtotal (Lines 1-2)	2,606,989	3.
4. 6739 Technology-Related Hardware & Software (\$5,000 or more)	596,482	4.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER

100210000

I certify that the Annual Financial Report of AMPHITHEATHER UNIFIED District, PIMA County, for fiscal year 2017 was approved by the Governing Board on October 3, 2017, 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

2016

2017

Attending

13,246.220

13,445.041

2017 Tax Rates:

Primary

Secondary

4.1145

1.3773

ADE/AG 41-202S Rev. 8/17-FY 2017

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues and Other Financing Source (Excl. Transfers)	Fund Transfers In (Out)	Budgeted Expenditures	Actual Expenditures and Other Financing Uses (Excl. Transfers)	Ending Fund Balance
Regular Education				61,528,461	61,165,600	
Special Education				15,578,100	15,211,974	
Pupil Transportation				6,452,600	6,122,024	
Desegregation				4,025,000	4,025,000	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				129,412	129,412	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				522,970	482,548	
Maintenance and Operation Total	7,409,037	83,909,948	0	88,236,543	87,136,558	4,182,427
Classroom Site Funds	2,890,635	5,429,652		7,878,527	5,302,684	3,017,603
Instructional Improvement	363,372	556,025		1,320,000	801,693	117,704
Unrestricted Capital Outlay	4,760,944	408,435	0	5,969,539	2,188,752	2,980,627
Adjacent Ways	1,066,483	11,279	0	1,500,000	140,128	937,634
Bond Building	28,318,677	14,478,783	0	28,318,677	27,593,984	15,203,476
Other Capital Funds	132,766	1,012	0	0	0	133,778
New School Facilities	0	0		0	0	0
Federal Projects	874,436	9,194,035	(198,513)	10,329,600	8,568,755	1,301,203
State Projects	(63,150)	391,632		319,900	381,267	(52,785)
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	1,883,495	95,875	0	1,000,000	0	1,979,370
Food Service	797,199	5,991,576	(175,000)	6,500,000	5,918,740	695,035
Civic Center	558,298	420,842	0	600,000	504,744	474,396
Community School	238,792	513,617	0	650,000	454,574	297,835
Auxiliary Operations	814,132	2,695,339	0	1,500,000	2,070,177	1,439,294
Extracurricular Activities Fees	653,873	1,523,574	0	1,500,000	1,227,806	949,641
Gifts and Donations	2,204,838	638,173	0	950,000	1,376,523	1,466,488
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	436	3,636	0	25,000	3,468	604
School Opening	1,202,041	7,752	0	0	0	1,209,793
Insurance Proceeds	164,687	82,619	0	200,000	37,144	210,162
Textbooks	55,149	2,577	0	40,000	4,132	53,594
Litigation Recovery	267,143	27,347	0	5,000	183,506	110,984
Indirect Costs	4,759	766	373,513	540,000	379,040	(2)
Unemployment Insurance	89,229	655	0	50,000	8,858	81,026
Teacherage	0	0	0	0	0	0
Insurance Refund	22,604	173	0	0	0	22,777
Grants and Gifts to Teachers	1,000	1,816	0	15,000	1,871	945
Advertisement	0	0	0	0	0	0
Joint Technical Education	33,597	996,728	0	910,000	908,993	121,332
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	9,020,782	13,065,340	0	13,000,000	15,833,438	6,252,684
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	75,441	175,645	0	600,000	498,896	(247,810)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	520,734	1,059,831			925,470	655,095
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	12,238	8,684	0	50,000	0	20,922
OPEB	0	112,485	0	0	84,700	27,785
Other Funds	1,531,389	9,727,515	0	10,000,000	8,303,613	2,955,291

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

**FY 2017
STATE OF ARIZONA**



**SUPPLEMENT TO
SCHOOL DISTRICT ANNUAL FINANCIAL REPORT
FOR DISTRICTS THAT INCURRED EXPENDITURES FOR**

SPECIAL K-3 PROGRAM OVERRIDE [A.R.S. §15-903(D) and Laws 2010, Ch. 179, §4]

**JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER
(A.R.S. §15-910.01)**

ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

FOR SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

Expenditures			Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services										
2100 Students	2.							0	0	2.
2200 Instructional Staff	3.							0	0	3.
2300 General Administration	4.							0	0	4.
2400 School Administration	5.							0	0	5.
2500 Central Services	6.							0	0	6.
2600 Operation & Maintenance of Plant	7.							0	0	7.
2900 Other	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
Total (lines 1-9) (must agree with the AFR page 2, line 27)	10.		0	0	0	0	0	0	0	10.
540 Joint Career and Technical Ed. and Vocational Ed. Center										
1000 Instruction	11.							0	0	11.
2000 Support Services										
2100 Students	12.							0	0	12.
2200 Instructional Staff	13.							0	0	13.
2300 General Administration	14.							0	0	14.
2400 School Administration	15.							0	0	15.
2500 Central Services	16.							0	0	16.
2600 Operation & Maintenance of Plant	17.							0	0	17.
2900 Other	18.							0	0	18.
3000 Operation of Noninstructional Services	19.							0	0	19.
Total (lines 11-19) (must agree with the AFR page 2, line 31)	20.		0	0	0	0	0	0	0	20.

UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL K-3 PROGRAM OVERRIDE (PROGRAM 520) AND
JOINT CAREER AND TECHNICAL EDUCATION AND VOCATIONAL EDUCATION CENTER (PROGRAM 540)

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		
									Budget	Actual	
520 Special K-3 Program Override											
1000 Instruction	1.								0	0	1.
2000 Support Services	2.								0	0	2.
3000 Operation of Noninstructional Services	3.								0	0	3.
4000 Facilities Acquisition and Construction	4.								0	0	4.
5000 Debt Service	5.								0	0	5.
Subtotal (lines 1-5)	6.		0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center											
1000 Instruction	7.								0	0	7.
2000 Support Services	8.								0	0	8.
3000 Operation of Noninstructional Services	9.								0	0	9.
4000 Facilities Acquisition and Construction	10.								0	0	10.
5000 Debt Service	11.								0	0	11.
Subtotal (lines 7-11)	12.		0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES											
<i>(lines 6 and 12)</i>	13.		0	0	0	0	0	0	0	0	13.

ENGLISH LANGUAGE LEARNERS

STRUCTURED ENGLISH IMMERSION FUND (071) AND COMPENSATORY INSTRUCTION FUND (072)—REVENUES, EXPENDITURES, AND FUND BALANCE

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