



# Annual Financial Report

## Instructions

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 **2025**

Signature/Date

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Signature/Date

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District website link of posted AFR www.amphi.com

The annual financial report file(s) for FY 2025 uploaded to the Arizona Department of Education's website on 10/14/2025 contain(s) the data for the annual financial report described above.  
Date

Superintendent signature

Todd Jaeger  
Superintendent (typed name)

Scott Little  
District contact employee

Business Manager signature

Scott Little  
Business Manager (typed name)

520.696.5000  
Telephone number

slittle@amphi.com  
Email

#REF!

#REF!

Districts must review the FY 2025 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)	\$ <u>110,050,659</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>10,633,106</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>8,291,361</u>

**Instructions**

**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	
1750	Revenue from enterprise and student activities	
1790	Extracurricular activities fees tax credit	
1800	Revenue from community services activities	
1910	Rentals	
1920	Contributions and donations from private sources	
1950	Miscellaneous revenues from other districts	
1960	Miscellaneous revenues from other local governmental units	
Other (specify) (2)	Stale Dated checks	
<b>Total Local Revenues (lines 2-26)</b>		

**2000 County**

2110	County School Fund	
2210	Special County School Reserve Fund	
Other (specify)		
<b>Total County Revenues (lines 28-30)</b>		

**3000 State**

3100	Unrestricted	
3110	State Equalization Assistance	
3120	Additional State Aid	
3200	Restricted	
Other (specify)		
<b>Total State Revenues (lines 32-36)</b>		

**4000 Federal**

4100	Unrestricted revenue received directly from the federal government	
4200	Unrestricted revenue received from the federal government through the state	
4300	Restricted revenue received directly from the federal government	
4500	Restricted revenue received from the federal government through the state	
4700	Revenue received from the federal government through other intermediate agencies	
4800	Revenue in lieu of taxes	
4900	Revenue for/on behalf of the district	
Other (specify)		
<b>Total Federal Revenues (lines 38-45)</b>		

**Total fund revenue (lines 27, 31, 37, and 46)**

5100	Issuance of bonds	
5200	Fund transfers-in	
Other (specify)		
<b>Total funds available (lines 1 and 47 through 50)</b>		

**Total expenditures**

6900	Other financing uses and other items including transfers-out	
<b>Total expenditures and other uses (lines 52 plus 53)</b>		
<b>Ending fund balance (line 51 minus line 54) (3)</b>		

Maintenance and Operation Fund 001	Unrestricted Capital Outlay Fund 610	Adjacent Ways Fund 620	Bond Building Fund 630	Debt Service Fund 700 (4)	All other funds		
Actual	Actual	Actual	Actual	Actual	Actual		
1.	8,288,788	10,009,808	481,144	8,742,058	13,279,646	1.	
2.	62,378,767	3,600,608	448,153		13,468,626	2.	
3.	0				0	3.	
4.	0	0	0		0	4.	
5.	0	0			955,927	5.	
6.	0	0			0	6.	
7.	83,469	0			0	7.	
8.	0	0			0	8.	
9.	0	0			0	9.	
10.	0	0			1,918,753	10.	
11.	0	0			0	11.	
12.	0	0			0	12.	
13.	0	0			0	13.	
14.	0	0			0	14.	
15.	0	0			0	15.	
16.	0	0			0	16.	
17.	0	0			0	17.	
18.	186,032	265,336	9,741	0	977,213	1,133,390	18.
19.	0	0			0	1,884,867	19.
20.	0	0			0	595,537	20.
21.	0	0			0	0	21.
22.	0	0			0	398,989	22.
23.	0	0			0	476,933	23.
24.	0	0			0	2,255,620	24.
25.	0	0			0	0	25.
26.	458,300	422	0	1,623	1	11,452,818	26.
27.	63,106,568	3,866,366	457,894	1,623	14,445,840	21,072,835	27.
28.	0	0					28.
29.	0	0					29.
30.	0	0					30.
31.	0	0					31.
32.	1,129,095	0				0	32.
33.	24,989,162	1,637,542				0	33.
34.	13,859,645	1,048,842				0	34.
35.						19,988,633	35.
36.	0	0			0	0	36.
37.	39,977,902	2,686,384			0	19,988,633	37.
38.	0					0	38.
39.	0					1,965,309	39.
40.						14,980	40.
41.						35,836,471	41.
42.	0					10,000	42.
43.	0					0	43.
44.	0					877,061	44.
45.	0				0	0	45.
46.	0				0	38,703,821	46.
47.	103,084,470	6,552,750	457,894	1,623	14,445,840		47.
48.				0		0	48.
49.	0	0	0	0	26		49.
50.	0	0	0	0	0		50.
51.	111,373,258	16,562,558	939,038	8,743,681	27,725,512		51.
52.	110,050,659	8,291,361	80,312	6,613,295	11,555,162		52.
53.	0	0	0	0	26		53.
54.	110,050,659	8,291,361	80,312	6,613,295	11,555,188		54.
55.	1,322,599	8,271,197	858,726	2,130,386	16,170,324		55.

- (1) The Maintenance and Operation fund beginning fund balance includes the revolving account cash balance of 10,000 at 7/1/24.
- (2) The Government Property Lease Excise Tax revenue included on line 26 is 0
- (3) The Maintenance and Operation fund ending fund balance includes the revolving account cash balance of 10,000 at 6/30/25.
- (4) Debt Service fund, interest expenditures amount: 2,467,212

**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	
<b>100 Regular education</b>										
1000 Instruction	1.	23,829,151	7,820,278	745,092	183,932	404,282	33,059,150	32,982,735	28,336,332	16.4%
2000 Support services										
2100 Students	2.	3,091,265	765,869	117,606	50,695	4,955	4,081,196	4,030,390	3,563,070	13.1%
2200 Instructional staff	3.	2,212,861	568,117	99,576	55,283	19,606	3,039,689	2,955,443	3,382,893	-12.6%
2300 General administration	4.	1,217,079	264,451	491,494	17,481	29,989	1,873,622	2,020,494	1,578,502	28.0%
2400 School administration	5.	5,581,722	1,391,151	1,743	29,953	1,774	7,050,960	7,006,343	6,482,480	8.1%
2500 Central services	6.	2,787,136	742,078	1,109,283	58,946	229,079	4,955,454	4,926,522	4,060,487	21.3%
2600 Operation & maintenance of plant	7.	8,025,765	2,266,117	3,122,870	3,051,905	71,229	20,901,276	16,537,886	22,102,587	-25.2%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	9.	294,821	77,012	0	4,600	0	655,652	376,433	553,877	-32.0%
610 School-sponsored cocurricular activities	10.	164,991	44,319	(150)	0	54,384	214,148	263,544	246,069	7.1%
620 School-sponsored athletics	11.	1,039,798	211,281	221,943	226,363	54,053	1,730,151	1,753,438	1,625,309	7.9%
630 Other instructional programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other programs	13.	0	0	0	0	508	522	508	0	--
Subtotal (lines 1-13)	14.	48,244,589	14,150,673	5,909,457	3,679,158	869,859	77,561,820	72,853,736	71,931,606	1.3%
<b>200 and 300 Special education</b>										
1000 Instruction	15.	12,047,288	3,033,365	753,758	15,707	4,289	14,681,634	15,854,407	13,462,453	17.8%
2000 Support services										
2100 Students	16.	4,285,724	1,050,211	1,724,916	54,775	5,174	7,811,375	7,120,800	5,387,928	32.2%
2200 Instructional staff	17.	912,615	252,357	74,827	7,363	9,707	1,249,978	1,256,869	1,046,973	20.0%
2300 General administration	18.	165,861	43,617	0	0	0	214,966	209,478	199,984	4.7%
2400 School administration	19.	53,618	11,908	0	0	0	67,266	65,526	44,953	45.8%
2500 Central services	20.	0	0	29,334	1,189	0	43,566	30,523	34,297	-11.0%
2600 Operation & maintenance of plant	21.	65,025	15,005	14,872	13,806	1,559	86,053	110,267	65,870	67.4%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of noninstructional services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	17,530,131	4,406,463	2,597,707	92,840	20,729	24,154,838	24,647,870	20,242,458	21.8%
<b>400 Pupil transportation</b>	25.	3,239,832	967,696	2,885,002	772,567	5,375	6,671,202	7,870,472	8,471,141	-7.1%
<b>510 Desegregation</b> (from districtwide desegregation expenditures, page 2, line 44)	26.	2,980,211	593,321	443,977	3,143	4,348	4,025,000	4,025,000	4,025,000	0.0%
<b>530 Dropout prevention programs</b>										
1000 Instruction	27.	52,898	7,952	0	0	0		60,850	128,780	-52.7%
2000-3000 Support serv. & oper. of noninstructional serv.	28.	54,395	13,507	660	0	0		68,562	632	10748.4%
Subtotal (lines 27 and 28)	29.	107,293	21,459	660	0	0	129,412	129,412	129,412	0.0%
<b>540 Joint career and technical education and vocational education center</b>	30.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading program</b>	31.	453,846	70,323	0	0	0	524,169	524,169	434,095	20.7%
<b>Total expenditures (lines 14, 24-26, 29-31)</b>	32.	72,555,902	20,209,935	11,836,803	4,547,708	900,311	113,066,441	110,050,659	105,233,712	4.6%

**Instructions**

**Classroom Site Fund—Revenues, expenditures, and fund balances**

	Beginning fund balance	Actual revenues	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400,6500	Supplies 6600	Property 6700	Debt service and miscellaneous 6800	Total expenditures			% Increase/ decrease in actual	Ending fund balance
									Budget	Actual	Prior year actual		
<b>Classroom Site Fund 010</b>													
Revenues													
CSF revenue	1.	11,206,489											
Interest income and other revenues	2.	154,134											
Total revenues (lines 1 and 2)	3.	11,360,623											
Expenditures													
1000 Instruction	4.		8,484,944	532,344	0	0	0	0	12,616,896	9,017,288	9,470,080	-4.8%	
2100 Support services - students	5.		353,141	64,966	0	0	0	0	340,997	418,107	434,624	-3.8%	
2200 Support services - instructional staff	6.		881,523	208,619	107,569	0	0	0	157,383	1,197,711	445,941	168.6%	
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.		9,719,608	805,929	107,569	0	0	0	13,115,276	10,633,106	10,350,645	2.7%	
Total Classroom Site Fund	13.	7,566,933	11,360,623	9,719,608	805,929	107,569	0	0	13,115,276	10,633,106	10,350,645	2.7%	8,294,450

Total actual Fund 010 expenditures from accounting records (should agree to cell M21) 10,633,106

Unrestricted Capital Outlay (610) Fund—Expenditures

Instructions Expenditures	Rentals 6440	Library books, textbooks, & instructional aids 6641-6643	Short-term noninstructional software subscription 6655	Property 6700	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals			% Increase/ decrease in actual
								Budget	Actual	Prior year actual	
<b>Unrestricted Capital Outlay Override (1)</b>	0	0	0	0	0	0	0	0	0	0	0.0%
<b>Unrestricted Capital Outlay Fund 610 (2)</b>											
1000 Instruction		2,930,729		211,823			228	6,302,500	3,142,780	2,766,731	13.6%
2000 Support services											
2100, 2200 Students and instructional staff	0	28,451	43,414	447,455			292	975,000	519,612	489,278	6.2%
2300, 2400, 2500, 2900 Administration	0		736,491	682,290		0	1,577	3,492,039	1,420,358	2,629,300	-46.0%
2600 Operation & maintenance of plant	0		33,235	1,132,376			0	35,000	1,165,611	1,781,947	-34.6%
2700 Student transportation	0		0	18,137			0	25,000	18,137	805,851	-97.7%
3000 Operation of noninstructional services	0		0	0			0	0	0	8,457	-100.0%
4000 Facilities acquisition and construction	0		0	0			1,587,763	1,000,000	1,587,763	1,406,073	12.9%
5000 Debt service					437,100	0		0	437,100	0	--
<b>Total Unrestricted Capital Outlay Fund (lines 2-9)</b>	0	2,959,180	813,140	2,492,081	437,100	0	1,589,860	11,829,539	8,291,361	9,887,637	-16.1%

Total actual Fund 610 expenditures from accounting records (should agree to cell L19) 8,291,361

(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 151,688

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
<b>Total fund expenditures</b>	11,829,539	8,291,361	11,120,578	6,613,295	0	0	901,032	80,312
6150 Classified salaries	0	0	0	67,325	0	0	0	0
6200 Employee benefits	0	0	0	16,139	0	0	0	0
6450 Construction services	0	1,587,763	0	2,727,639	0	0	0	80,312
6655 Short-term noninstructional software subscription		813,141		0		0		0
6710 Land and improvements	0	0	0	0	0	0	901,032	0
6720 Buildings and improvements	0	0	4,155,405	0	0	0	0	0
673X Furniture and equipment	600,000	617,783	0	0	0	0	0	0
673X Vehicles	3,000,000	751,054	1,400,000	1,612,709	0	0	0	0
673X Technology-related hardware and software	1,827,039	1,123,245	5,565,173	1,919,505	0	0	0	0
6831, 6832, 6833 Redemption of principal	0	437,100	0	269,978	0	0	0	0
6841, 6842, 6843, 6850, 6860 Interest	0	0	0	0	0	0	0	0
<b>Total (lines 2-12)</b>	5,427,039	5,330,086	11,120,578	6,613,295	0	0	901,032	80,312
<b>Total amounts reported on lines 2 through 12 above for:</b>								
Renovation	2,000,000	1,587,763	4,155,405	2,727,639			0	80,312
New construction	0	0	0	0	0	0	901,032	0
Other	3,427,039	3,742,323	6,965,173	3,885,656	0	0	0	0
<b>Total (lines 14-16)</b>	5,427,039	5,330,086	11,120,578	6,613,295	0	0	901,032	80,312

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$ <span style="border: 1px solid black; padding: 2px;">0</span>
2. Land acquisition costs	\$ <span style="border: 1px solid black; padding: 2px;">0</span>

Capital assets as of June 30, 2025	
Land and improvements	42,731,926
Buildings and improvements	279,095,263
Furniture, equipment, vehicles, and technology	46,128,131
Construction in progress	2,186,951
<b>Total</b>	<b>370,142,271</b>

District name Amphitheater Unified School District

County Pima

CTDS number 100210000

**Federal and State Projects**

**Instructions**

**Federal projects**

- 100-130 ESEA Title I - Helping Disadvantaged Children
- 140-150 ESEA Title II - Prof. Development and Technology
- 160 ESEA Title IV - 21st Century Schools
- 170-180 ESEA Title V - Promote Informed Parent Choice
- 190 ESEA Title III - Limited English & Immigrant Students
- 200 ESEA Title VII - Indian Education
- 210 ESEA Title VI - Flexibility and Accountability
- 220 IDEA Part B
- 230 Johnson-O'Malley
- 240 Workforce Investment Act
- 250 AEA - Adult Education
- 260-270 Vocational Education - Basic Grants
- 280 ESEA Title X - Homeless Education
- 290 Medicaid Reimbursement
- 349 National Forest Fees
- 353 Taylor Grazing Fees
- 374 E-Rate
- 378 Impact Aid
- 300-399 Other Federal Projects
- 699 Federal Impact Aid (Construction)
- Total federal project funds (lines 1-20)**

**Total COVID-19 federal relief funds included in lines above**

**State projects**

- 400 Vocational Education
- 410 Early Childhood Block Grant
- 420 Ext. School Yr. - Pupils with Disabilities
- 425 Adult Basic Education
- 430 Chemical Abuse Prevention Programs
- 435 Academic Contests
- 450 Gifted Education
- 456 College Credit Exam Incentives
- 460 Environmental Special Plate
- 465-499 Other State Projects
- Total State project funds (lines 23-32)**

**Total federal and State projects (lines 21 and 33)**

	Beginning fund balance	Revenues	Net other financing sources and uses including transfers (1)	Expenditures		Ending fund balance	Fund types
	Actual	Actual	Actual	Budget	Actual	Actual	
1.	(838,307)	4,299,370	(146,798)	5,014,762	4,458,098	(1,143,833)	Special revenue
2.	(109,707)	498,621	(16,849)	882,512	460,313	(88,248)	Special revenue
3.	(223,014)	794,810	(15,302)	977,267	702,243	(145,749)	Special revenue
4.	0	0	0	0	0	0	Special revenue
5.	(30,964)	135,044	(3,861)	184,244	164,302	(64,083)	Special revenue
6.	0	14,980	(392)	14,980	14,588	0	Special revenue
7.	0	0	0	0	0	0	Special revenue
8.	(2,856,798)	5,740,134	(78,885)	3,128,815	2,727,449	77,002	Special revenue
9.	(6,045)	43,736	(1,255)	41,826	36,725	(289)	Special revenue
10.	0	0	0	0	0	0	Special revenue
11.	0	0	0	0	0	0	Special revenue
12.	(146,103)	557,636	(14,822)	367,264	400,152	(3,441)	Special revenue
13.	(7,474)	75,536	(3,732)	53,853	67,426	(3,096)	Special revenue
14.	4,469,597	2,024,906	0	3,475,512	3,499,283	2,995,220	Special revenue
15.	0	0	0	0	0	0	Special revenue
16.	0	0	0	0	0	0	Special revenue
17.	72,495	139,251	0	500,000	0	211,746	Special revenue
18.	0	0	0	0	0	0	Special revenue
19.	(19,149,363)	18,568,993	(82,504)	490,000	1,034,066	(1,696,940)	Special revenue
20.	0	0	0	0	0	0	Special revenue
21.	(18,825,683)	32,893,017	(364,400)	15,131,035	13,564,645	138,289	
22.	(18,262,794)	17,452,998	(69,588)		511,216	(1,390,600)	
23.	2	140,033	0	138,045	138,045	1,990	Special revenue
24.	0	0	0	0	0	0	Special revenue
25.	0	0	0	0	0	0	Special revenue
26.	0	0	0	0	0	0	Special revenue
27.	0	0	0	0	0	0	Special revenue
28.	0	0	0	0	0	0	Special revenue
29.	0	0	0	0	0	0	Special revenue
30.	201,362	2,304	0	350,000	0	203,666	Special revenue
31.	0	0	0	0	0	0	Special revenue
32.	289,832	1,113,942	0	1,767,549	1,037,108	366,666	Special revenue
33.	491,196	1,256,279	0	2,255,594	1,175,153	572,322	
34.	(18,334,487)	34,149,296	(364,400)	17,386,629	14,739,798	710,611	

	Other financing sources including transfers-in 5000 (1)	Other financing uses including transfers-out 6900 (1)
1.	49,782	196,580
2.	1,026,775	1,043,624
3.	844,875	860,177
4.	0	0
5.	223,783	227,644
6.	23,326	23,718
7.	0	0
8.	6,166,587	6,245,472
9.	45,757	47,012
10.	0	0
11.	0	0
12.	661,118	675,940
13.	0	3,732
14.	0	0
15.	0	0
16.	0	0
17.	0	0
18.	0	0
19.	0	82,504
20.	0	0
22.	0	69,588

	Other financing sources (2)	Other financing uses (2)
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0
31.	0	0
32.	0	0

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Generally, there are no allowable transfers to or from any state projects. However, the Arizona Ninth Grade Success Grant allows indirect costs transfers from the grant.

Instructions

Other funds

Table with columns: Beginning fund balance, Revenues, Net other financing sources and uses including transfers, Expenditures, Ending fund balance. Rows include 020 Instructional Improvement, 050 County, City, and Town Grants, 071 English Language Learner (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 & Technical Education 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 Career Technical Education, 597 Arizona Industry Credentials Incentive, 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, 720 Impact Aid Revenue Bond Debt service, 750 Permanent Funds, 800-849 Trust and Custodial Funds, 850 Student Activities, 855 Employee Insurance Program Withholdings, 865 State Income Tax Withholdings, 900-949 Enterprise Funds, 457 Results Based, Internal Service Funds 950-989, 950 Warehouses, 955 Intergovernmental Agreements, 951 Print Shop, 955 Tech Int Svc.

Instructional Improvement Fund 020 Budget Actual Expenditures Teacher compensation increases 200,000 0 Class size reduction 175,000 203,357 Dropout prevention programs 159,924 0 Instructional improvement programs 400,000 301,658 Total expenditures (lines 1-4) 934,924 505,015 Total expenditures from accounting data 505,015

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

Arizona Industry Credentials Incentive Fund 597 Budget Actual Expenditures Teacher instructional costs and professional development 0 Student certification, credentialing, or licensure costs 0 Developmental costs 0 Instructional hardware, software, or supplies 0 Career exploration 0 Total expenditures (lines 1-5) 65,000 0 Total expenditures from accounting data 0

Table with columns: Other financing sources including transfers-in 5000, Other financing uses including transfers-out 6900. Rows 1-39.

(1) Actual revenues and actual expenditures should agree with supplement, fund 071—line 13 and fund 072—line 26.

**Instructions**

**A. Bonds and short-term debt**

1. Bonds outstanding, July 1, 2024	67,530,000	1.
2. Bonds issued during FY 2025	0	2.
3. Bonds retired during FY 2025	(9,080,000)	3.
4. Bonds outstanding, June 30, 2025	58,450,000	4.
5. Short-term debt outstanding, July 1, 2024	0	5.
6. Short-term debt outstanding, June 30, 2025	0	6.

**B. District assessed valuation and other district information**

1. FY 2025 Assessed valuations and tax rates			
a. Primary	1,968,042,183.0000	Tax rate	3.3402
b. Secondary	1,968,042,183.0000	Tax rate	1.4869
2. Number of schools			
			22
3. Actual days in session			
			176
4. Area of school district (square miles)			
			108

(Report this WHETHER OR NOT district changed boundaries in FY 2025)

**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., impact aid funds)	
8. Total current expenditures from state and local funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	0

**E. Other long-term debt**

1. Other principal (object 6832)	521,275
2. Other interest (object 6842)	0
3. Instructional software subscriptions (more than 12 months) principal (object 6833)	185,803
4. Instructional software subscriptions (more than 12 months) interest (object 6843)	0
5. Did the district enter into any new financed purchase agreements or more than 12-month lease agreements or software subscriptions during the fiscal year? (yes or no)	No

**F. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act**

0

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

0

**H. Cash and investments held at June 30, 2025**

1. Sinking funds	16,170,324
2. Bond funds	2,130,386
3. Other funds, except for any employee retirement funds	48,525,755

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

1. Average salary of all teachers employed in FY 2025	58,450
2. Average salary of all teachers employed in FY 2024	58,293
3. Increase in average teacher salary from prior year	157
4. Percentage increase	0.3%

Comments on average salary calculation (optional):

Prior year contained Retention Stipends.

Check this box if your d

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

	Salaries	FTE
1. Substitute teachers (functions 1000, 2213 & 3300, object codes 6105-6109)	2,270,080	
2. Classroom teacher base salaries (functions 1000 & 3300, object codes 6110-6114)	36,703,304	761.00
a. Classroom teachers in their first 3 years as defined by A.R.S. §15-941(E)	5,444,802	123.20
b. Classroom teachers in their 4th year or later as defined by A.R.S. §15-941(E)	31,258,502	637.80
3. Classroom teacher performance pay (functions 1000 & 3300, object codes 6115-6119)	2,907,453	
4. Classroom teacher payments not related to additional duties (function 1000 & 3300, object codes 6120-6129)	2,214,346	
5. Classroom teacher payments related to additional duties (all functions, object cods 6130-6139)	2,663,283	
6. Other certified staff (all functions, object codes 6140-6149)	12,053,577	

**7. In FY 2025, did the district pay any of its classroom teachers for prior classroom experience outside of the school district using either of the following two methods:**

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

**8. Total certified salary payments from accounting data**

58,877,312

Total certified salaries do not include accounting records. Click for line 8 for more i



**Instructions**

**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.	35	47	56	47	38	47	41	18	13	27	32	25	33	459
2.	7	17	23	19	30	42	39	28	20	25	35	24	22	331
3.	26	19	30	29	33	35	56	51	49	86	87	121	122	744
4.	68	83	109	95	101	124	136	97	82	138	154	170	177	1,534

**B. M&O special education programs by type**

(A.R.S. § 15-761)

**1. Total all disability classifications**

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

	Program 200 & 300 budget	Program 200 & 300 actual	
1.	21,249,490	21,276,388	1.
2.	1,774,274	1,754,210	2.
3.	0	0	3.
4.	0	0	4.
5.	0	0	5.
6.	0	0	6.
7.	0	0	7.
8.	1,131,074	1,124,240	8.
9.	24,154,838	24,154,838	9.

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

775	3,133,662	10.
-----	-----------	-----

**C. Maintenance and Operation expenditures for gifted pupils (elementary, secondary, and total)**

Actual expenditures for all gifted programs:

K-8	\$	1,345,743
9-12	\$	408,467
Total	\$	1,754,210

**D. Expenditures for audit services**

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

	Budget	Actual
6350	50,400	69,889
6330	6,000	4,400

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

Actual expenditures made in FY 2025

\$	0
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**F. Tuition**

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

Tuition expenditures
292,130
0
86,208
0
279,876
658,214

(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.

**Instructions**

**Additional information for National Public Education Financial Ssurvey (NPEFS) reporting**

	Programs 100-630										Programs 700-900	Total	
	Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Redemption of principal 6831, 6832, 6833	Interest 6841, 6842, 6843, 6850	Miscellaneous and charges for district services 6885, 6890	All object codes (excluding 6900)		
1000 Instruction	1.	52,225,560	13,168,259	2,077,500	5,765,086	1,797,985	164,953				560,296	1,606	75,761,245
2000 Support services													
2100 Students	2.	9,489,370	2,333,346	1,920,645	377,251	89,408	26,517			237,771		0	14,474,308
2200 Instructional staff	3.	6,252,840	1,556,251	811,439	246,908	1,211,894	115,966			16,160		0	10,211,458
2300 General administration	4.	1,436,029	324,290	491,614	27,546	10,110	25,609	0		4,380		65,272	2,384,850
2400 School administration	5.	5,676,970	1,411,741	7,727	34,310	30,647	1,774			0		508	7,163,677
2500, 2900 Central services, other	6.	3,023,935	798,952	1,368,771	790,529	1,783,205	670,179		0	12,223		0	8,447,794
2600 Operation and maintenance of plant	7.	8,181,463	2,313,191	4,813,077	5,384,223	1,142,835	4,577			68,211		54,413	21,961,990
2700 Student transportation	8.	3,248,454	969,862	2,991,170	772,567	1,630,846	52			5,323			9,618,274
3000 Operation of noninstructional services													
3100 Food service operations	9.	2,264,479	607,432	401,103	2,798,567	211,095	12,103			1,857		0	6,296,636
3200 Enterprise operations	10.	0	0	0	0	0	0			0		0	0
3300 Community services operations	11.											1,754,332	1,754,332
3400 Bookstore operations	12.	604,029	126,251	4,308	21,111	0	20			(211)		0	755,508
Total (lines 1-12)	13.	92,403,129	23,609,575	14,887,354	16,218,098	7,908,025	1,021,750	0	0	906,010		1,876,131	158,830,072
From federal funds	14.	7,286,413	1,927,241	2,190,114	6,218,540	1,242,976	203,226	0	0	38,047		0	19,106,557
From state and local sources	15.	85,116,716	21,682,334	12,697,240	9,999,558	6,665,049	818,524	0	0	867,963		1,876,131	139,723,515
4000 Facilities acquisition and construction	16.	67,325	16,139	12,610,586	0	0	0			0		128,977	12,823,027
5000 Debt service	17.							9,787,078	2,467,212			0	12,254,290

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

0

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

	Certified teachers (objects 6110-6139)	Certified substitutes (objects 6105-6109)	Contract teachers (in object 6300)	Contract substitutes (in object 6300)
1. Regular education (programs 100, 280, 511, and 550)	33,369,740	1,056,274	801,204	0
2. Special education (programs 200-230, 250, 512, 514, and 515)	6,926,302	953,270	132,401	0
3. Vocational ed. and CTED (programs 270, 300-399, and 540)	1,422,673	72,877	0	0
4. Other (programs 240, 260, 265, 513, and 530)	1,320,126	20,953	69,984	0
5. Cocurricular activities, athletics, and other (program 600-630)	676,904	21,820	3,943	0

**Other items (funds 001-799, excluding 575)**

6. Textbooks used for instruction (function 1000, object 6640)	839,839
7. Number of FTE-certified teachers	761
8. Number of FTE-contract teachers	12

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

1. 6410-6411 Utility services	1,359,758
2. 6620-6629 Energy	4,123,093

**CTED districts only (funds 001-799 excluding 575, all functions)**

1. 6591 Services purchased from other Arizona districts	0
2. 6870 Pass-through payments	0
3. 6880 Sub-awards	0

**Revenue from selected federal sources**

1. ESEA Title IV - Student Support and Academic Enrichment Grants	70,453
2. ESEA Title IV - 21st Century Community Learning Centers	405,137
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

**Programs 700-900 expenditure detail (funds 001-799, excluding 575)**

	Property 6700	All other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	26,047	1,979,062	2,005,109
4. Function 3300-Community Service Operations (program 900)	78,471		

**Property detail for function 4000 (funds 001-799, excluding 575)**

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	12,700,823

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

1. 6340 Technical services	5,133
2. 6432 Technology-related repairs and maintenance	820,809
3. 6443 Rental of computers and related equipment	0
4. 6531 Telecommunications	218,445
5. 6641-43 Software reported in library books, textbooks, or instructional aids	0
6. 6650 and 6655 Supplies—technology-related and short-term noninstructional software subscriptions	1,060,294
7. 6737-38 Technology-related hardware & software (less than \$5,000)	2,618,193
8. Subtotal (lines 1-7)	4,722,874
9. 6739 Technology-related hardware & software (\$5,000 or more)	1,055,054
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	185,803

**Support services—instruction detail (funds 001-799 excluding 575, programs 100-630, excluding 400, objects 6300-6490, 6530-6550, 6580, 6600-6620, 6640-6650, 6730-6740, 6750, 6810 and 6890)**

1. Function 2210 Improvement of instruction	898,012
2. Function 2220 Library/media services	64,836

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

1. Object 664X, functions 1000 and 2220	3,465,085
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**Instructions**

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

		Programs 100-630									Programs 700-900	Total
		Salaries 6100	Employee benefits 6200	Purchased services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and fees 6810	Judgments against a district 6820	Interest on short term debt 6850	Miscellaneous 6890	Other 6800	
<b>Current expenditures from COVID-19 federal relief funds</b>												
1000 Instruction	1.	(117)	0	0	(34)	0	0		0	0	0	(151)
2100, 2200 Student support services	2.	115,271	24,267	10,945	0	0	0		0	0	0	150,483
2300, 2500, 2900 Other support services	3.	0	0	0	0	0	0	0	0	0	0	0
2400 School administration	4.	0	0	0	0	0	0		0	0	0	0
2600 Operation and maintenance of plant	5.	0	0	0	0	0	0		0	0	0	0
2700 Student transportation	6.	0	0	0	0	0	0		0	0	0	0
3100 Food service operations	7.	0	0	0	0	0	0		0	0	0	0
3200 Enterprise operations	8.	0	0	0	0	0	0		0	0	0	0
3300 Community services operations	9.	0	0	0	0	0	0		0	0	0	0
3400 Bookstore operations	10.	0	0	0	0	0	0		0	0	0	0
<b>Other</b>	11.	0	0	360,884	0	0	0	0	0	0	0	360,884
<b>Total (lines 1-12)</b>	12.	<b>115,154</b>	<b>24,267</b>	<b>371,829</b>	<b>(34)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511,216</b>

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

Other financing uses for federal relief funds	
1. 6910 Indirect costs transfers-out	69,588

Capital outlay expenditures detail for COVID-19 federal relief funds	
1. Programs 100-630, function 4000, objects 6100-6700 and 6890	360,883
2. Programs 100-630, all functions, object 67XX	0

	Total award (all fiscal years)	FY 2020 through FY 2024 expenditures and other financing uses	FY 2025 expenditures and other financing uses	Amount remaining to spend
<b>COVID-19 federal relief funds</b>				
1. Elementary and secondary school emergency relief funds (ESSER I)	3,173,678	3,173,678		
2. Elementary and secondary school emergency relief funds (ESSER II)	13,002,600	13,002,600	0	0
3. Elementary and secondary school emergency relief funds (ESSER III)	29,093,690	28,307,038	430,320	356,332
4. Governor's emergency education relief funds (GEER) - includes acceleration academies program	0	0	0	0
5. Coronavirus relief fund (CRF)—enrollment stability grant (ESG) program	5,613,633	5,613,633		
6. Other COVID-19 federal relief funds	561,669	561,669	0	0
7. Total	<b>51,445,270</b>	<b>50,658,618</b>	<b>430,320</b>	<b>356,332</b>

Total FY 2025 expenditures + other financing uses **580,804**

The amount in cell F47 should agree to the amount in cell F49

**Food Service**

**Instructions**

		Fund 510		
		Actual		
<b>Beginning fund balance (1)</b>	1.	3,704,621	1.	
<b>Revenues</b>				
1500 Investment income	2.	161,095	2.	
1600 Food service	3.	1,127,762	3.	
Other local sales	4.	8,047	4.	
4500 Restricted revenue rec. from fed. gov.	5.	5,163,473	5.	
4900 Revenue for/on behalf of the district	6.	739,325	6.	
<b>Total revenue</b> (lines 2-6)	7.	7,199,702	7.	
5000 Other financing sources and fund transfers-in	8.	0	8.	
<b>Total available</b> (lines 1, 7, and 8)	9.	10,904,323	9.	

**A. Number of operating months**

**B. Number of meals served**

	Breakfasts	Lunches/ Suppers	A la carte*	Snacks
1. Served at district locations				
a. Reimbursable meals only	655,419	906,511		73,389
b. Program adults/adult workers	0	5,190		
c. Other	34	1,951	234,174	
2. Served at other locations				
a. Reimbursable meals only				
b. Program adults/adult workers				
c. Other				

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

**C. Meal prices**

	P-6	7-8	9-12	Adult
1. Reduced breakfast	2.07/2.54	2.54		
2. Reduced lunch	4.05	4.05		
3. Reduced snack	n/a	n/a		
4. Paid breakfast	0.39	0.39	0.39	2.75
5. Paid lunch	0.44	0.44	0.44	4.75
6. Paid snack	n/a	n/a	n/a	

**D. Special milk program**

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

**For comparison only - prior year number of meals served**

	Breakfasts	Lunches/ Suppers	A la carte	Snacks
1. Served at district locations				
a. Reimbursable meals only	650,477.00	907,629.00	0.00	87,778.00
b. Program adults/adult workers	1,253.00	9,839.00	0.00	0.00
c. Other	221.00	15,047.00	247,319.21	0.00
2. Served at other locations				
a. Reimbursable meals only	0.00	0.00	0.00	0.00
b. Program adults/adult workers	0.00	0.00	0.00	0.00
c. Other	0.00	0.00	0.00	0.00

**Expenditures**

6150 Classified salaries	
6200 Employee benefits	
6400 Purchased property services	
6570 Food service management	
6591 Services purchased from other AZ districts	
6610 General supplies (nonfood items)	
6620 Energy	
6631 USDA Commodities (excluding freight)	
6632 USDA Commodities (freight only)	
6633 Other food	
6634 Storage costs for USDA Commodities	
6700 Property (excluding 6731-39)	
6731-32, 6734-35, 6737-38 Furniture & equipment, vehicles, & tech. costing under \$5,000	
6733, 6736, 6739 Furniture & equipment, vehicles, & tech. costing \$5,000 or more	
6832 and 6842 Other principal and interest	
Other expenditures	
<b>Total expenditures</b> (lines 10-25)	
6910 Indirect costs transfers-out	
6900 Other financing uses and fund transfers-out (excluding indirect costs transfers-out)	
<b>Total expenditures &amp; other uses</b> (lines 26-28)	
<b>Ending fund balance</b> (line 9 minus line 29) (1)	

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

6400 Purchased property services

(1) Includes food service fund revolving account cash balance of \$ \_\_\_\_\_ at 7/1/24 or \$ \_\_\_\_\_ at 6/30/25, as applicable.

Food Service Fund 510		M&O expenditures Fund 001	Capital expenditures Fund 610
Budget	Actual	Actual	Actual
10.	2,264,089	0	0
11.	607,342	0	0
12.	171,148	0	0
13.	251,064	0	0
14.	0	0	0
15.	380,376	4,600	0
16.	18,570	0	0
17.	739,325	0	0
18.	56,337	0	0
19.	1,571,007	0	0
20.	0	0	0
21.	0	0	0
22.	185,122	0	0
23.	25,973	0	0
24.	0	0	0
25.	187,817	0	0
26.	6,000,000	6,458,170	4,600
27.	0	0	0
28.	0	0	0
29.	6,458,170	0	0
30.	4,446,153	0	0

**E. Detail of food service management company expenditures**

Classified salaries	0
Employee benefits	0
Supplies and materials (nonfood)	0
Food	0
Management fee	251,064
Other	0
<b>Total</b> (must equal total of amounts on line 13 above)	251,064