



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 2014

SIGNATURE/DATE

Five horizontal lines for signature and date entry.

SIGNATURE/DATE

Five horizontal lines for signature and date entry.

The Annual Financial Report file(s) for FY 2014 uploaded to the Arizona Department of Education's Web site on October 8, 2014 contain(s) the data for the AFR described above. Date

Superintendent Signature

Scott Little
District Contact Employee

Business Manager Signature

(520) 696-5128
Telephone Number

slittle@amphi.com
E-mail

TOTAL EXPENDITURES BY FUND

Table with 2 columns: Fund Description and Amount. Rows include Maintenance & Operation, Classroom Site Funds, and Unrestricted Capital Outlay.

**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) Stale-Dated Warrants

**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**

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

**Subtotal (lines 25-27)**

**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 29-35)**

**Total Fund Revenue (lines 19, 24, 28, and 36)**

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

**TOTAL FUNDS AVAILABLE (lines 1 and 37 - 40)**

**Total Expenditures**

- 6900 Other Financing Uses and Other Items

**TOTAL EXPENDITURES AND OTHER USES (lines 42 plus 43)**

**ENDING FUND BALANCE (line 41 minus line 44) (3)**

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	SOFT CAPITAL ALLOCATION FUND 625	DEBT SERVICE FUND 700
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	1,754,786	10,235,287	1,288,745	5,900,818	4,818,809
2.	55,641,261	71,724	296,487		14,352,970
3.					
4.	5,420				
5.					
6.	1,364,720	87,764			151,001
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.		65,424	8,717		35,672
18.	12,330				
19.	57,023,731	224,912	305,204		14,539,643
20.					
21.	1,860,600				
22.					
23.					
24.	1,860,600	0			
25.	14,021,932				
26.	10,807,086				
27.					
28.	24,829,018	0			0
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.	0				0
37.	83,713,349	224,912	305,204		14,539,643
38.					1,467,457
39.		5,900,818			
40.					
41.	85,468,135	16,361,017	1,593,949	5,900,818	20,825,909
42.	81,079,053	4,718,155	65,375		13,837,787
43.	200,000	0		5,900,818	
44.	81,279,053	4,718,155	65,375	5,900,818	13,837,787
45.	4,189,082	11,642,862	1,528,574	0	6,988,122

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/13.
- (2) The Government Property Lease Excise Tax revenue included on line 18 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,000 at 6/30/14.

**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.	19,771,218	6,222,505	1,465,025	1,373,355	2,443	29,449,460	28,834,546	31,145,373	-7.4%
2000 Support Services										
2100 Students	2.	2,138,954	557,833	190,647	15,217	126	2,870,000	2,902,777	2,906,181	-0.1%
2200 Instructional Staff	3.	1,571,344	463,111	67,498	63,148	661	2,155,000	2,165,762	2,224,977	-2.7%
2300 General Administration	4.	442,954	100,262	101,026	33,041	25,904	715,000	703,187	709,430	-0.9%
2400 School Administration	5.	3,478,101	905,886	249,768	2,003	1,111	4,560,000	4,636,869	4,274,974	8.5%
2500 Central Services	6.	1,512,651	427,703	478,541	65,001	10,998	2,615,000	2,494,894	2,456,724	1.6%
2600 Operation & Maintenance of Plant	7.	5,538,489	1,615,023	2,492,360	4,134,398	5,367	13,650,000	13,785,637	15,195,924	-9.3%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	252,542	66,195	7,627	51,392		375,000	377,756	374,208	0.9%
610 School-Sponsored Cocurricular Activities	10.	148,991	27,329	68,204			250,000	244,524	243,035	0.6%
620 School-Sponsored Athletics	11.	864,382	138,489	469,212	137,902	34,247	1,600,000	1,644,232	1,595,983	3.0%
630 Other Instructional Programs	12.							0	0	0.0%
700, 800, 900 Other Programs	13.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	35,719,626	10,524,336	5,589,908	5,875,457	80,857	58,239,460	57,790,184	61,126,809	-5.5%
<b>200 Special Education</b>										
1000 Instruction	15.	5,970,737	1,362,181	622,261	144,911	144	7,814,316	8,100,234	8,137,493	-0.5%
2000 Support Services										
2100 Students	16.	2,817,540	548,340	728,423	45,422		4,170,000	4,139,725	4,090,358	1.2%
2200 Instructional Staff	17.	546,507	111,038	211,300	8,236	827	1,183,956	877,908	1,095,815	-19.9%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.		10,540	244			17,500	10,784	10,749	0.3%
2500 Central Services	20.			6,520			4,000	6,520	29,384	-77.8%
2600 Operation & Maintenance of Plant	21.	48,413	13,074				55,500	61,487	55,997	9.8%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	9,383,197	2,045,173	1,568,748	198,569	971	13,245,272	13,196,658	13,419,796	-1.7%
<b>400 Pupil Transportation</b>	25.	3,047,394	998,919	738,540	628,673	645	5,545,000	5,414,171	5,488,011	-1.3%
<b>510 Desegregation</b> (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,015,207	739,567	218,482	43,877	7,867	4,025,000	4,025,000	4,025,000	0.0%
<b>520 Special K-3 Program Override</b> (from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
<b>530 Dropout Prevention Programs</b>										
1000 Instruction	28.	67,653	22,106	33,414				123,173	125,000	-1.5%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	4,328	1,911					6,239	4,412	41.4%
Subtotal (lines 28 and 29)	30.	71,981	24,017	33,414	0	0	129,412	129,412	129,412	0.0%
<b>540 Joint Career and Technical Education and Vocational Education Center</b> (from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
<b>550 K-3 Reading Program</b>	32.	256,004	73,903	63,165	130,556		523,628	523,628	520,802	0.5%
<b>Total Expenditures</b> (lines 14, 24-27, 30-32)	33.	51,493,409	14,405,915	8,212,257	6,877,132	90,340	81,707,772	81,079,053	84,709,830	-4.3%

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

Revenues and Expenditure Function Code:	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
<b>Classroom Site Fund 011 - Base Salary</b>												
Revenues												
CSF Allocation (20%)	1.	1,045,269										
Interest Income	2.	1,685										
Total Revenues (lines 1 and 2)	3.	1,046,954										
Expenditures												
100 Regular Education												
1000 Instruction	4.		891,586	172,966				1,040,774	1,064,552	586,693	81.4%	
2100 Support Services - Students	5.		28,274	5,488				9,150	33,762	18,453	83.0%	
2200 Support Services - Instructional Staff	6.		16,664	3,234				9,150	19,898	11,091	79.4%	
Program 100 Subtotal (lines 4-6)	7.		936,524	181,688				1,059,074	1,118,212	616,237	81.5%	
200 Special Education												
1000 Instruction	8.		137,360	26,647				146,400	164,007	91,247	79.7%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.		1,607	312				0	1,919	1,063	80.5%	
Program 200 Subtotal (lines 8-10)	11.		138,967	26,959				146,400	165,926	92,310	79.7%	
Other Programs (Specify)												
1000 Instruction	12.							48,800	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				48,800	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	238,824	1,046,954	1,075,491	208,647			1,254,274	1,284,138	708,547	81.2%	1,640
<b>Classroom Site Fund 012 - Performance Pay</b>												
Revenues												
CSF Allocation (40%)	17.	2,090,539										
Interest Income	18.	8,998										
Total Revenues (lines 17 and 18)	19.	2,099,537										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,415,809	275,125				3,467,663	1,690,934	1,386,335	22.0%	
2100 Support Services - Students	21.							61,000	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		16,422	3,199				61,000	19,621	11,983	63.7%	
Program 100 Subtotal (lines 20-22)	23.		1,432,231	278,324				3,589,663	1,710,555	1,398,318	22.3%	
200 Special Education												
1000 Instruction	24.		181,041	35,662				244,000	216,703	152,481	42.1%	
2100 Support Services - Students	25.			467				61,000	467	0	--	
2200 Support Services - Instructional Staff	26.		2,400					6,100	2,400	0	--	
Program 200 Subtotal (lines 24-26)	27.		183,441	36,129				311,100	219,570	152,481	44.0%	
Other Programs (Specify)												
1000 Instruction	28.		2,400	464				109,800	2,864	2,399	19.4%	
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.		2,400	464				109,800	2,864	2,399	19.4%	
Total Classroom Site Fund 012 - Performance Pay	32.	1,979,654	2,099,537	1,618,072	314,917			4,010,563	1,932,989	1,553,198	24.5%	2,146,202
<b>Classroom Site Fund 013 - Other</b>												
Revenues												
CSF Allocation (40%)	33.	2,090,539										
Interest Income	34.	7,784										
Total Revenues (lines 33 and 34)	35.	2,098,323										
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,783,161	345,935				2,605,631	2,129,096	1,173,382	81.4%	
2100 Support Services - Students	37.		56,547	10,971				61,000	67,518	36,907	82.9%	
2200 Support Services - Instructional Staff	38.		33,325	6,464				61,000	39,789	22,175	79.4%	
Program 100 Subtotal (lines 36-38)	39.		1,873,033	363,370	0	0		2,727,631	2,236,403	1,232,464	81.5%	
200 Special Education												
1000 Instruction	40.		274,702	53,293				317,200	327,995	182,486	79.7%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.		3,213	623				0	3,836	2,128	80.3%	
Program 200 Subtotal (lines 40-42)	43.		277,915	53,916	0	0		317,200	331,831	184,614	79.7%	
530 Dropout Prevention Programs												
1000 Instruction	44.							0	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							91,500	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		91,500	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	1,215,426	2,098,323	2,150,948	417,286	0	0	3,136,331	2,568,234	1,417,078	81.2%	745,515
Total Classroom Site Funds (lines 16, 32, and 48)	49.	3,433,904	5,244,814	4,844,511	940,850	0	0	8,401,168	5,785,361	3,678,823	57.3%	2,893,357

(1) For FY 2014, the district received Classroom Site Fund revenue of 0 and expended 0 in Fund 010, object code 6590 for Classroom Site Fund pass-through payments to district-sponsored charter schools. This amount is not included in the amounts reported for Fund 013

(2) 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)							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction		187,613	1,745,827				6,500,000	1,933,440	765,013	152.7%
2000 Support Services										
2100, 2200 Students and Instructional Staff		105,114	123,195				1,900,000	228,309	0	--
2300, 2400, 2500, 2900 Administration			825,995				2,000,000	825,995	2,274,276	-63.7%
2600 Operation & Maintenance of Plant			67,759			27,791	900,000	95,550	52,094	83.4%
2700 Student Transportation			165,286				100,000	165,286	259,935	-36.4%
3000 Operation of Noninstructional Services							0	0	0	0.0%
4000 Facilities Acquisition and Construction						1,469,575	3,208,646	1,469,575	2,465,778	-40.4%
5000 Debt Service							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	292,727	2,928,062	0	0	1,497,366	14,608,646	4,718,155	5,817,096	-18.9%

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

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

Budget \$0 Actual \$0

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

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
6150 Classified Salaries	0		0		0	
6200 Employee Benefits	0					
6450 Construction Services	3,208,646	1,497,366	19,193,833	17,829,440	0	
6710 Land and Improvements	0	0	0		0	
6720 Buildings and Improvements	0	0	0		0	
6731 Furniture and Equipment	1,000,000	475,361	0		0	
6734 Vehicles	100,000	1,755	0		0	
6737 Technology-Related Hardware and Software	6,900,000	2,450,946	0		0	
6831, 6832 Redemption of Principal	0		0		0	
6841, 6842, 6850 Interest	0		0		0	
<b>Total amounts reported on lines 1 through 10 above for:</b>						
Renovation	3,208,646	1,497,366	14,193,833	11,202,734		
New Construction	0		5,000,000	6,595,526	0	
Other	8,000,000	2,928,062	0	31,180	0	
Total (lines 11-13)	11,208,646	4,425,428	19,193,833	17,829,440	0	0

Funds 610, 630, and 695

1. New construction cost per square foot	\$ 212
2. Land acquisition costs	\$

CAPITAL ASSETS AS OF JUNE 30, 2014	
Land and Improvements	\$38,239,938
Buildings and Improvements	\$218,409,952
Furniture, Equipment, Vehicles, and Technology	\$26,245,022
Construction in Progress	\$7,772,842
<b>Total</b>	<b>\$290,667,754</b>

**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 (OUT) 6910 & 6930 (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	16,209	3,842,835	(138,807)	4,100,000	3,694,490	25,747
2.	21,735	539,138	(26,301)	600,000	637,183	(102,611)
3.	0	0	0	0	0	0
4.	0	0	0	0	0	0
5.	21,807	125,847	(2,597)	205,000	144,865	192
6.	0	8,815	0	50,000	8,815	0
7.	0	0	0	0	0	0
8.	(336,208)	3,335,391	(112,781)	3,500,000	3,039,926	(153,524)
9.	0	13,057	0	16,000	13,057	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	2,569	224,942	(4,733)	250,000	199,530	23,248
13.	0	0	0	0	0	0
14.	934,518	279,503	0	1,000,000	710,658	503,363
15.	302,192	241,727	0	550,000	417,807	126,112
16.	0	0	0	0	0	0
17.	(112,615)	1,015,852	(32,941)	1,150,000	957,383	(87,087)
18.	850,207	9,627,107	(318,160)	11,421,000	9,823,714	335,440

**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  
 455 Family Literacy Pilot Program  
 460 Environmental Special Plate  
 465-499 Other State Projects  
**Total State Project Funds (lines 19-28)**

19.	5,275	125,802		132,000	121,983	9,094
20.	0	11,570		20,000	11,570	0
21.	0	0		0	0	0
22.	0	0		0	0	0
23.	0	0		0	0	0
24.	0	0		0	0	0
25.	0	0		0	0	0
26.	0	0		0	0	0
27.	0	0		0	0	0
28.	(25,966)	139,518		121,000	113,552	0
29.	(20,691)	276,890		273,000	247,105	9,094

**Total Federal and State Projects (lines 18 and 29)**

30.	829,516	9,903,997	(318,160)	11,694,000	10,070,819	344,534
-----	---------	-----------	-----------	------------	------------	---------

(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.

	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	BUDGET	ACTUAL	
<b>OTHER FUNDS</b>						
020 Instructional Improvement	1,950,796	576,188		3,000,000	1,113,924	1,413,060
050 County, City, and Town Grants	0	0		0	0	0
071 Structured English Immersion (1)	0	0		0	0	0
072 Compensatory Instruction (1)	0	0		0	0	0
500 School Plant (Lease over 1 year)	637,995	86,927		250,000	0	724,922
505 School Plant (Lease 1 year or less)	0	0		0	0	0
506 School Plant (Sale)	1,548,926	41,427		900,000	853,610	736,743
515 Civic Center	722,555	340,148		625,000	437,562	625,141
520 Community School	321,760	497,438		600,000	467,809	351,389
525 Auxiliary Operations	788,091	1,409,508		1,500,000	1,441,448	756,151
526 Extracurricular Activities Fees Tax Credit	680,298	1,018,086		1,500,000	995,776	702,608
530 Gifts and Donations	2,088,799	676,991		900,000	785,692	1,980,098
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0		0	0	0
540 Fingerprint	2,754	6,953		15,000	7,584	2,123
545 School Opening	0	0	200,000	0	0	200,000
550 Insurance Proceeds	139,933	81,691		200,000	49,310	172,314
555 Textbooks	52,007	6,888		5,000	3,559	55,336
565 Litigation Recovery	183,259	953		5,000	0	184,212
570 Indirect Costs	111,903	1,107	318,160	500,000	420,057	11,113
575 Unemployment Insurance	177,273	844		25,000	37,403	140,714
580 Teacherage	0	0		0	0	0
585 Insurance Refund	22,604	0		0	0	22,604
590 Grants and Gifts to Teachers	0	0		10,000	0	0
595 Advertisement	0	0		0	0	0
596 Joint Technical Education	0	666,625		750,000	656,481	10,144
620 Adjacent Ways	1,288,745	305,204		1,500,000	65,375	1,528,574
625 Soft Capital Allocation	5,900,818		(5,900,818)			0
630 Bond Building	19,193,833	41,045,900		19,193,833	17,829,440	42,410,293
639 Impact Aid Revenue Bond Building	0			0		0
640 School Plant-Special Construction	0			0		0
650 Gifts and Donations—Capital	0	34,700		50,000	34,700	0
660 Condemnation	130,706	680		135,000	0	131,386
665 Energy and Water Savings	0			0		0
686 Emergency Deficiencies Correction	0	777		0	777	0
690 Building Renewal	0			0		0
691 Building Renewal Grant	0	5,300		0	5,300	0
695 New School Facilities	0			0		0
700 Debt Service	4,818,809	16,007,100		18,000,000	13,837,787	6,988,122
720 Impact Aid Revenue Bond Debt Service	0			0		0
750 Permanent	0			0		0
850 Student Activities	669,430	1,183,558			1,269,952	583,036
855 Insurance Withholding	1,846,754	7,682,377		9,500,000	7,877,640	1,651,491
<b>INTERNAL SERVICE FUNDS 950-989</b>						
9__ Self Insurance				0		0
955 Intergovernmental Agreements	75,925	76,178		50,000	152,103	0
9__ OPEB				0		0
951 Graphics & Printing	171,630	452,118		500,000	373,653	250,095

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	1,000,000	448,235
Class Size Reduction	700,000	
Dropout Prevention Programs	700,000	435,023
Instructional Improvement Programs	600,000	230,666
Total Expenditures (lines 1-4)	3,000,000	1,113,924

(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. 1. Bonds Outstanding, June 30, 2014			<u>\$106,770,000</u>
2. FY 2014 Assessed Valuations and Tax Rates			
a. Primary	<u>\$1,381,230,897</u>	Tax Rate	<u>4.3876</u>
b. Secondary	<u>\$1,394,361,320</u>	Tax Rate	<u>1.5350</u>
3. Number of Schools			<u>22</u>
4. Actual Days in Session			<u>178</u>
5. Area of School District (Square Miles)			<u>108</u>

(Report this WHETHER OR NOT district changed boundaries in FY 2014)

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391, added by Laws 2014, Ch. 118)	<u>\$0</u>
--------------------------------------------------------------------------------------------------------------------------------------------------------	------------

B. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)			
1. Destruction or damage	<u>0</u>	Unrestricted Capital Outlay	<u>0</u> 1.
2. Excessive/unexpected legal expenses	<u>0</u>		<u>0</u> 2.
3. Mitigation or removal of health or safety hazard	<u>0</u>		<u>0</u> 3.

C. Current Expenditures by Category	
1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$55,347,226</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$3,174,560</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$8,829,083</u>
4. Support Services—Students (Function 2100)	<u>\$9,196,160</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$25,465,669</u>
6. Total Current Expenditures	<u>\$102,012,698</u>

D. Does the district wish to have indirect cost rates calculated for use in federally funded programs?  Yes

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2016.

MAINTENANCE AND OPERATION FUND (Do not include costs related to transportation for the following items.) Refer to USFR Chart of Accounts §III for descriptions of the following function and object codes:

a. Total Central Services Expenditures (Function 2500)	<u>\$2,502,791</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$13,902,363</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$93,020</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$416,902</u>

CAPITAL EXPENDITURES	
a. Federal and State Projects (Funds 100-499)	<u>\$385,367</u>
b. Food Service (Fund 510)	<u>\$556,341</u>

OTHER  
Total unused sick and vacation leave included in severance pay (All funds) \$558,123

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



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

Areas of Identification [A.R.S. §15-203(A)(15)]

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning		1	2	18	10	21	27	22	22	16	18	18	27	202
2. Verbal Reasoning		11	8	20	20	39	27	21	42	27	38	30	47	330
3. Nonverbal Reasoning		80	121	185	135	179	132	123	109	97	87	101	82	1,431
4. Total Duplicated Enrollment (lines 1-3)	0	92	131	223	165	239	186	166	173	140	143	149	156	1,963

**B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY**

	Total Number Gifted Pupils
1. White, not Hispanic	1,186
2. Black, not Hispanic	52
3. Hispanic	542
4. American Indian/Alaskan Native	42
5. Asian or Pacific Islander	98
6. Total Unduplicated Enrollment (lines 1-5)	1,920

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 650,621
9-12	\$ 93,409
Total	\$ 744,030

**E. 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

**F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM**

Actual Expenditures made in FY 2014 \$ 1,226,686

**G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM**

Actual Expenditures made in FY 2014 \$ 0

**H. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY**

Actual Expenditures made in FY 2014 \$ 74,131

**I. TUITION**

**Type 03 Districts Only**

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

**Non-Type 03 Districts**

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

**All Districts**

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
164,038			164,038
			0
252,864			252,864
0			0
			0
416,902	0	0	416,902

(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.	6,643,390	1,737,146	1,507,326	1,397,086	2,357,196	2,950				9,813	8,548	13,663,455	1.
2000 Support Services														
2100 Students	2.	771,072	202,016	261,406	88,546	11,912	2,388				13,245	1,510	1,352,095	2.
2200 Instructional Staff	3.	827,647	172,027	469,275	143,355	123,511	14,724					82	1,750,621	3.
2300 General Administration	4.	201,257	46,137	11,871	2,048	26,961	2,080					31,951	322,305	4.
2400 School Administration	5.	37,435	7,996	3,334	3,238	0						0	52,003	5.
2500, 2900 Central Services, Other	6.	235,110	44,111	56,086	1,757	1,634,616	45,250					405	2,017,335	6.
2600 Operation and Maintenance of Plant	7.	12,890	4,071	445,600	313	67,759						254,680	785,313	7.
2700 Student Transportation	8.	25,683	4,912	47,327	0	192,755							270,677	8.
3000 Operation of Noninstructional Services														
3100 Food Service Operations	9.	1,611,155	424,905	179,734	2,683,628	556,344	3,361						5,459,127	9.
3200 Enterprise Operations	10.	450	56	0	0	0							506	10.
3300 Community Services Operations	11.											1,373	1,373	11.
3400 Bookstore Operations	12.	249,258	42,826	107,235	5,468	4,622				6,542			415,951	12.
4000 Facilities Acquisition and Construction	13.			19,411,135									19,411,135	13.
5000 Debt Service	14.							9,365,000	4,424,837				13,789,837	14.
Total (lines 1-14)	15.	10,615,347	2,686,203	22,500,329	4,325,439	4,975,676	70,753	0	9,365,000	4,424,837	29,600	298,549	59,291,733	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)	26,896,756	647,726	946,931
2. Special Education (Programs 200-230, 250, and 300-399)	4,984,564	144,814	339,841
3. Vocational Education (Programs 270 and 540)	739,666	10,970	45,258
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,012,828	46,266	132,762
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	822,150	9,944	28,132

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 1,061,668
7. Number of FTE-Certified Teachers	782
8. Number of FTE-Contract Teachers	38

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	14,432	284,117	298,549
4. Total (lines 1-3)	14,432	284,117	298,549

Property Detail for Function 4000 (Funds 020-799)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6730 Equipment	0
4. Total (lines 1-3)	0
5. 6450 Construction	19,411,135

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 2014 was approved by the Governing Board on October 7, 2014, 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.

1. Average Daily Membership

Attending  
Resident

2013  
13,769,218  
13,573,747

2014  
13,694,390  
13,494,335

2. 2014 Tax Rates:

Primary  
4.3876

Secondary  
1.5350

ADE/AG 41-202S Rev. 8/14-FY 2014

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				58,239,460	57,790,184	
Special Education				13,245,272	13,196,658	
Pupil Transportation				5,545,000	5,414,171	
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				523,628	523,628	
Maintenance and Operation Total	1,754,786	83,713,349	(200,000)	81,707,772	81,079,053	4,189,082
Classroom Site Funds	3,433,904	5,244,814		8,401,168	5,785,361	2,893,357
Instructional Improvement	1,950,796	576,188		3,000,000	1,113,924	1,413,060
Unrestricted Capital Outlay	10,235,287	224,912	5,900,818	14,608,646	4,718,155	11,642,862
Soft Capital Allocation	5,900,818		(5,900,818)			0
Adjacent Ways	1,288,745	305,204	0	1,500,000	65,375	1,528,574
Bond Building	19,193,833	41,045,900	0	19,193,833	17,829,440	42,410,293
Other Capital Funds	130,706	680	0	135,000	0	131,386
Building Renewal	0	0		0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	850,207	9,627,107	(318,160)	11,421,000	9,823,714	335,440
State Projects	(20,691)	276,890		273,000	247,105	9,094
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 Funds	2,186,921	128,354	0	1,150,000	853,610	1,461,665
Food Service	568,523	5,689,855	0	6,500,000	5,759,991	498,387
Civic Center	722,555	340,148	0	625,000	437,562	625,141
Community School	321,760	497,438	0	600,000	467,809	351,389
Auxiliary Operations	788,091	1,409,508	0	1,500,000	1,441,448	756,151
Extracurricular Activities Fees	680,298	1,018,086	0	1,500,000	995,776	702,608
Gifts and Donations	2,088,799	711,691	0	950,000	820,392	1,980,098
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	2,754	6,953	0	15,000	7,584	2,123
School Opening	0	0	200,000	0	0	200,000
Insurance Proceeds	139,933	81,691	0	200,000	49,310	172,314
Textbooks	52,007	6,888	0	5,000	3,559	55,336
Litigation Recovery	183,259	953	0	5,000	0	184,212
Indirect Costs	111,903	1,107	318,160	500,000	420,057	11,113
Unemployment Insurance	177,273	844	0	25,000	37,403	140,714
Teacherage	0	0	0	0	0	0
Insurance Refund	22,604	0	0	0	0	22,604
Grants and Gifts to Teachers	0	0	0	10,000	0	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	0	666,625	0	750,000	656,481	10,144
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	4,818,809	16,007,100	0	18,000,000	13,837,787	6,988,122
Emergency Deficiencies Correction	0	777	0	0	777	0
Building Renewal Grant	0	5,300	0	0	5,300	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	669,430	1,183,558			1,269,952	583,036
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	75,925	76,178	0	50,000	152,103	0
OPEB	0	0	0	0	0	0
Other Funds	2,018,384	8,134,495	0	10,000,000	8,251,293	1,901,586