



ANNUAL FINANCIAL REPORT

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 **2022**

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2022 uploaded to the Arizona Department of Education's website on October 5, 2022 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Todd Jaeger
Superintendent (Typed Name)

Scott Little
District Contact Employee

Business Manager Signature

Scott Little
Business Manager (Typed Name)

520-696-5000
Telephone Number

slittle@amphi.com
Email

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 32)	\$ <u>92,401,128</u>
2. Classroom Site Funds (from page 3, line 13)	\$ <u>6,142,119</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>4,032,612</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) Refund of Prior Year Expenses

Subtotal (lines 2-19)

2000 County

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

Subtotal (lines 21-24)

3000 State

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

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, 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 Including Transfers-Out

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	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
12,998,648	5,508,046	491,379	13,780,673	5,431,480

62,343,336	301	13		13,704,419
0				0
0	0	0		0
592	0			0
0	0			0
1,667,922	94,932			150,000
0	0			0
0	0			0
15,372	6,052			9,563
0	0			0
0	0			0
0	0			0
0	0			0
0	0			0
37,102	6,290	2,278	0	41,931
377,597	2,135	(1)	0	3,374
64,441,921	109,710	2,290	0	13,909,287
0	0			
1,344,441	88,101			
0	0			
0	0			
1,344,441	88,101			
785,664	0			
14,963,086	973,515			
12,114,901	786,810			
0	0			0
27,863,651	1,760,325			0
0				
0				
0				
0				
0				0
0				0
93,650,013	1,958,136	2,290	0	13,909,287
			0	2,241
0	0	0	0	172
0	0	0	0	0
106,648,661	7,466,182	493,669	13,780,673	19,343,180
92,401,128	4,032,612	49,014	5,122,068	12,651,765
0	0	0	0	172
92,401,128	4,032,612	49,014	5,122,068	12,651,937
14,247,533	3,433,570	444,655	8,658,605	6,691,243

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$9,827,307 at 7/1/21.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$10,427,644 at 6/30/22.
- (4) Debt Service Fund, interest expenditures amount: \$2,937,865

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.	21,823,050	6,947,775	522,710	563,763	16,647	33,556,207	29,873,945	23,733,007	25.9%
2000 Support Services										
2100 Students	2.	2,205,824	599,927	361,412	21,007	4,211	3,301,295	3,192,381	3,530,109	-9.6%
2200 Instructional Staff	3.	1,330,894	428,506	120,008	61,036	527	2,007,749	1,940,971	1,902,816	2.0%
2300 General Administration	4.	1,068,111	291,983	47,387	50,514	24,223	1,512,002	1,482,218	1,479,833	0.2%
2400 School Administration	5.	4,331,724	1,209,940	151,955	23,225	802	5,710,954	5,717,646	5,640,522	1.4%
2500 Central Services	6.	1,905,589	626,680	825,067	170,167	104,388	3,764,805	3,631,891	4,057,159	-10.5%
2600 Operation & Maintenance of Plant	7.	5,554,053	1,969,105	4,088,351	3,805,693	4,421	17,572,988	15,421,623	15,830,861	-2.6%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	397,218	101,994	19,022	6,959	0	512,417	525,193	440,539	19.2%
610 School-Sponsored Cocurricular Activities	10.	128,256	33,635	2,013	0	39,973	201,540	203,877	134,179	51.9%
620 School-Sponsored Athletics	11.	950,897	191,211	174,594	190,238	43,259	1,535,690	1,550,199	1,171,910	32.3%
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	0	0	0	170,510	-100.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	39,695,616	12,400,756	6,312,519	4,892,602	238,451	69,675,647	63,539,944	58,091,445	9.4%
200 and 300 Special Education										
1000 Instruction	15.	8,326,049	2,275,353	509,923	21,107	1,760	12,220,136	11,134,192	10,400,733	7.1%
2000 Support Services										
2100 Students	16.	3,074,272	750,730	1,057,603	43,465	200	5,322,604	4,926,270	4,520,547	9.0%
2200 Instructional Staff	17.	592,167	172,262	105,415	55,074	749	917,350	925,667	803,603	15.2%
2300 General Administration	18.	140,212	37,261	314	0	0	180,407	177,787	177,552	0.1%
2400 School Administration	19.	11,363	2,124	0	0	0	13,487	13,487	13,185	2.3%
2500 Central Services	20.	0	0	5,235	0	0	5,878	5,235	5,102	2.6%
2600 Operation & Maintenance of Plant	21.	40,441	8,822	5,205	275	135	54,514	54,878	64,755	-15.3%
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.	12,184,504	3,246,552	1,683,695	119,921	2,844	18,714,376	17,237,516	15,985,477	7.8%
400 Pupil Transportation	25.	2,491,580	860,429	3,090,548	529,829	0	6,877,869	6,972,386	3,701,770	88.4%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	26.	2,969,888	797,040	212,612	45,460	0	4,025,000	4,025,000	4,025,000	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	47,378	43,503	17,566	0	0		108,447	129,412	-16.2%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	82,022	21,549	0	0	0		103,571	0	--
Subtotal (lines 27 and 28)	29.	129,400	65,052	17,566	0	0	212,018	212,018	129,412	63.8%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	325,237	89,027	0	0	0	414,264	414,264	459,656	-9.9%
Total Expenditures (lines 14, 24-26, 29-31)	32.	57,796,225	17,458,856	11,316,940	5,587,812	241,295	99,919,174	92,401,128	82,392,760	12.1%

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		
Classroom Site Fund 010													
Revenues													
CSF Revenue	1.	10,040,369											
Interest Income and Other Revenues	2.	20,681											
Total Revenues (lines 1 and 2)	3.	10,061,050											
Expenditures													
1000 Instruction	4.		5,437,444	536,211	17,918	0	0	0	13,277,589	5,991,573	6,024,108	-0.5%	
2100 Support Services - Students	5.		14,909	3,096	3,559	0	0	0	358,854	21,564	16,596	29.9%	
2200 Support Services - Instructional Staff	6.		94,706	34,276	0	0	0	0	165,625	128,982	84,927	51.9%	
2300 Support Services - General Administration	7.				0				0	0	0	0.0%	
2500 Central Services	8.							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			
5000 Debt Service	11.							0	0	0			
Total Expenditures (lines 4-11)	12.		5,547,059	573,583	21,477	0	0	0	13,802,068	6,142,119	6,125,631	0.3%	
Total Classroom Site Fund	13.	4,750,348	10,061,050	5,547,059	573,583	21,477	0	0	13,802,068	6,142,119	6,125,631	0.3%	8,669,279

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	0	0	0	3,389,727	-100.0%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	1,464,178	233,435			19,763	4,301,500	1,717,376	2,676,856	-35.8%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	31,039	202,679			228	550,000	233,946	151,952	54.0%
2300, 2400, 2500, 2900 Administration	0		1,262,423		0	0	4,205,754	1,262,423	484,693	160.5%
2600 Operation & Maintenance of Plant	0		99,737			0	28,000	99,737	25,533	290.6%
2700 Student Transportation	0		199,220			0	20,000	199,220	26,544	650.5%
3000 Operation of Noninstructional Services	0		10,448			0	0	10,448	0	--
4000 Facilities Acquisition and Construction	0		7,294			502,168	26,500	509,462	24,149	2009.7%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	1,495,217	2,015,236	0	0	522,159	9,131,754	4,032,612	3,389,727	19.0%

(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** \$149,402

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	9,131,754	4,032,612	15,672,000	5,122,068	0	0	489,416	49,014
6150 Classified Salaries	0	0	0	65,804	0	0	0	0
6200 Employee Benefits	0	0	0	18,935	0	0	0	0
6450 Construction Services	0	500,038	0	2,445,966	0	0	0	49,014
6710 Land and Improvements	0	0	0	0	0	0	489,416	0
6720 Buildings and Improvements	0	0	15,672,000	0	0	0	0	0
673X Furniture and Equipment	250,000	272,189	0	0	0	0	0	0
673X Vehicles	200,000	189,605	0	599,992	0	0	0	0
673X Technology-Related Hardware and Software	3,759,254	1,553,441	0	1,790,245	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	0	0	0	0	0
Total (lines 2-11)	4,209,254	2,515,273	15,672,000	4,920,942	0	0	489,416	49,014
Total amounts reported on lines 2 through 11 above for:								
Renovation	50,000	500,038	15,672,000	4,920,942			0	0
New Construction	0	0	0	0	0	0	489,416	49,014
Other	4,159,254	2,015,235	0	0	0	0	0	0
Total (lines 13-15)	4,209,254	2,515,273	15,672,000	4,920,942	0	0	489,416	49,014

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$ 0
2. Land acquisition costs	\$ 0

CAPITAL ASSETS AS OF JUNE 30, 2022	
Land and Improvements	\$41,785,643
Buildings and Improvements	\$269,735,853
Furniture, Equipment, Vehicles, and Technology	\$57,806,764
Construction in Progress	\$3,326,426
Total	\$372,654,686

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 & 699 Impact Aid and Federal Impact Aid (Construction)
300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL		ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	(342,856)	3,760,593	(179,108)	5,220,982	3,471,021	(232,392)
2.	(4,281)	503,603	(29,721)	1,001,767	503,239	(33,638)
3.	(13,591)	209,218	(11,335)	527,734	196,157	(11,865)
4.	0	0	0	0	0	0
5.	(5,044)	171,124	(7,927)	207,659	163,036	(4,883)
6.	(266)	17,837	(568)	16,242	17,003	0
7.	0	0	0	0	0	0
8.	135,458	2,589,406	(114,987)	2,905,561	3,137,811	(527,934)
9.	(1,452)	20,279	(857)	48,885	18,455	(485)
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	8,114	359,561	(7,836)	340,010	375,061	(15,222)
13.	0	0	0	0	0	0
14.	894,459	521,474	0	1,800,000	97,560	1,318,373
15.	339,750	254	0	500,000	244,194	95,810
16.	0	0	0	0	0	0
17.	(3,196,586)	12,111,739	(35,516)	47,276,421	12,741,395	(3,861,758)
18.	(2,186,295)	20,265,088	(387,855)	59,845,261	20,964,932	(3,273,994)

Total COVID-19 Federal Relief Funds included in lines above

19.	(2,995,707)	11,285,854	(35,875)		12,204,162	(3,949,890)
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STATE PROJECTS

400 Vocational Education
410 Early Childhood Block Grant
420 Ext. School Yr. - Pupils with Disabilities
425 Adult Basic Education
430 Chemical Abuse Prevention Programs
435 Academic Contests
450 Gifted Education
456 College Credit Exam Incentives
457 Results-based Funding
460 Environmental Special Plate
465-499 Other State Projects
Total State Project Funds (lines 20-30)

20.	(73)	107,598	0	107,598	107,523	2
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	77,206	98,355	0	350,000	46,943	128,618
28.	370,435	341,831	0	700,000	275,986	436,280
29.	0	0	0	0	0	0
30.	(45,922)	648,828	0	754,952	566,404	36,502
31.	401,646	1,196,612	0	1,912,550	996,856	601,402

Total Federal and State Projects (lines 18 and 31)

32.	(1,784,649)	21,461,700	(387,855)	61,757,811	21,961,788	(2,672,592)
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	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	179,108
2.	0	29,721
3.	0	11,335
4.	0	0
5.	0	7,927
6.	0	568
7.	0	0
8.	0	114,987
9.	0	857
10.	0	0
11.	0	0
12.	0	7,836
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	35,516

19.	0	35,875
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	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	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. Currently, there are no allowable transfers to or from any state projects.

		BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
OTHER FUNDS							
020 Instructional Improvement	1.	185,901	448,815		655,710	513,570	121,146
050 County, City, and Town Grants	2.	0	0	0	0	0	0
071 English Language Learner (1)	3.	0	0	0	0	0	0
072 Compensatory Instruction (1)	4.	0	0	0	0	0	0
500 School Plant	5.	2,294,191	150,126	82,952	2,294,190	0	2,527,269
515 Civic Center	6.	537,170	475,537	0	537,170	270,137	742,570
520 Community School	7.	187,073	363,863	0	187,072	331,058	219,878
525 Auxiliary Operations	8.	1,150,503	1,519,980	0	2,100,000	1,386,574	1,283,909
526 Extracurricular Activities Fees Tax Credit	9.	1,544,080	803,511	0	2,000,000	689,484	1,658,107
530 Gifts and Donations	10.	1,898,944	543,192	0	1,898,944	432,478	2,009,658
535 Career & Technical Education Projects	11.	(1)	0	0	50,000	48	(49)
540 Fingerprint	12.	77	2,466	0	25,000	1,511	1,032
545 School Opening	13.	0	0	0	0	0	0
550 Insurance Proceeds	14.	183,641	831	255,259	183,642	211,001	228,730
555 Textbooks	15.	62,731	5,258	0	62,731	5	67,984
565 Litigation Recovery	16.	129,062	3,333	0	129,061	1,190	131,205
570 Indirect Costs	17.	541,381	1,927	1,200,559	541,381	826,639	917,228
575 Unemployment Insurance	18.	17,000	615	0	17,000	7,227	10,388
580 Teacherage	19.	0	0	0	0	0	0
585 Insurance Refund	20.	24,072	109	0	24,072	0	24,181
590 Grants and Gifts to Teachers	21.	0	0	0	0	0	0
595 Advertisement	22.	0	0	0	0	0	0
596 Career Technical Education	23.	(118,018)	1,309,606	0	1,281,273	1,306,714	(115,126)
597 Arizona Industry Credentials Incentive	24.	0	71,500	0	100,000	44,517	26,983
639 Impact Aid Revenue Bond Building	25.	0	0	0	0	0	0
650 Gifts and Donations—Capital	26.	425,908	1,930	0	425,907	2,236	425,602
660 Condemnation	27.	4,277	19	0	4,278	0	4,296
665 Energy and Water Savings	28.	0	0	0	0	0	0
686 Emergency Deficiencies Correction	29.	0	0	0	0	0	0
691 Building Renewal Grant	30.	183,589	4,169,053	0	7,000,000	4,601,742	(249,100)
695 New School Facilities	31.	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	32.	0	0	0	0	0	0
850 Student Activities	33.	596,536	791,107	0	1,000,000	717,156	670,487
855 Employee Insurance	34.	5,982,437	8,812,389	0	8,500,000	8,052,564	6,742,262
INTERNAL SERVICE FUNDS 950-989							
950 Warehouse	950 1.	21,949	139,814	0	0	145,167	16,596
957 IGA _ASDB Transportation	2.	37,306	0	0	100,000	0	37,306
953 Technology Inter	320 3.	71,397	32,255	0	50,000	0	103,652
951 Graphics & Print	330 4.	417,852	328,099	0	500,000	392,488	353,463

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

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	125,000	117,023
Class Size Reduction	175,000	175,534
Dropout Prevention Programs	298,000	161,522
Instructional Improvement Programs	57,710	59,491
Total Expenditures (lines 1-4)	655,710	513,570
Total Expenditures from accounting data		513,570

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		4,064
Student certification, credentialing, or licensure costs		500
Developmental costs		8,781
Instructional hardware, software, or supplies		30,886
Career exploration		286
Total Expenditures (lines 1-5)	100,000	44,517
Total Expenditures from accounting data		44,517

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
16.	16.
17.	17.
18.	18.
19.	19.
20.	20.
21.	21.
22.	22.
23.	23.
24.	24.
25.	25.
26.	26.
27.	27.
28.	28.
29.	29.
30.	30.
31.	31.
32.	32.
33.	33.
34.	34.
1.	1.
2.	2.
3.	3.
4.	4.

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.	
REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
0	448,815
0	0
0	0
0	0
0	0
0	150,126
0	475,537
0	363,863
665,506	854,474
298,780	504,731
0	543,192
0	0
0	2,466
0	0
0	831
0	5,258
0	3,333
0	1,927
0	615
0	0
0	109
0	0
0	0
0	1,309,606
0	71,500
0	0
0	1,930
0	19
0	0
0	0
0	0
0	0
0	4,169,053
0	0
0	0
677,420	113,687
8,812,389	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2021	\$82,255,000	1.
2. Bonds issued during FY 2022	0	2.
3. Bonds retired during FY 2022	(4,030,000)	3.
4. Bonds Outstanding, June 30, 2022	\$78,225,000	4.
5. Short-term Debt Outstanding, July 1, 2021	\$0	5.
6. Short-term Debt Outstanding, June 30, 2022	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2022 Assessed Valuations and Tax Rates			
a. Primary	\$1,803,846,470	Tax Rate	3.5830
b. Secondary	\$1,803,846,470	Tax Rate	1.5797
2. Number of Schools			22
3. Actual Days in Session			176
4. Area of School District (Square Miles)			108

(Report this WHETHER OR NOT district changed boundaries in FY 2022)

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)	\$70,226,158
2. Classroom Supplies (Function 1000, Object Code 6600)	\$4,972,958
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$11,860,999
4. Support Services—Students (Function 2100)	\$11,582,602
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$37,830,585
6. Total Current Expenditures	\$136,473,302
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$16,856,588
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$119,616,714

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, 2022

1. Sinking funds	\$6,691,243
2. Bond funds	\$8,658,605
3. Other funds, except for any employee retirement funds	\$45,646,909

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2022	\$55,407
2. Average salary of all teachers employed in FY 2021	\$51,369
3. Increase in average teacher salary from prior year	\$4,038
4. Percentage increase	7.9%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$39,522
6. Total percentage increase in average teacher salary since FY 2018	40.2%

I. Other long-term debt

1. Principal (object 6832)	\$0
2. Interest (object 6842)	\$0
3. Did the district enter into any new financed purchase or lease agreements during the fiscal year? (Yes or No)	No

Check this box if your district has no teachers (transporting districts and some CTEDs).

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

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	17	23	40	33	49	24	31	31	31	37	37	43	36	432
2. Verbal Reasoning	14	26	25	60	103	120	151	178	184	193	63	122	137	1,376
3. Nonverbal Reasoning	34	23	48	34	35	14	20	15	24	42	35	34	33	391
4. Total Duplicated Enrollment (lines 1-3)	65	72	113	127	187	158	202	224	239	272	135	199	206	2,199

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)

	PROGRAM 200 & 300 BUDGET	PROGRAM 200 & 300 ACTUAL
1. Total All Disability Classifications	16,516,276	15,057,949
2. Gifted Education	1,198,100	1,181,883
3. Remedial Education	0	0
4. ELL Incremental Costs	0	0
5. ELL Compensatory Instruction	0	0
6. Vocational and Technological Education (non-CTED)	0	0
7. Career Education	0	0
8. Career Technical Education (CTED programs in 300 range)	1,000,000	997,684
9. Total (lines 1-8)	18,714,376	17,237,516
10. IEP required pupil transportation costs coded within Program 400	775,000	1,943,969

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 863,368
9-12	\$ 220,830
Total	\$ 1,084,198

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	51,250
2. Federal Audit Expenditures - All Funds	6330	4,000

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

Actual Expenditures made in FY 2021 \$ 0

F. 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
0	0		0
0	0	0	0
0	0		0
225,588	0		225,588
0	0		0
5,018	0		5,018
73,350	0		73,350
2,395	0		2,395
306,351	0	0	306,351

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

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

	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	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	47,879,889	12,881,146	1,274,379	4,972,958	2,494,481	80,738				50,215	0	69,633,806
2000 Support Services												
2100 Students	7,620,337	1,950,143	1,733,537	212,622	67,913	10,942				55,021	0	11,650,515
2200 Instructional Staff	4,073,061	1,147,283	940,532	471,940	299,663	79,514				0	0	7,011,993
2300 General Administration	1,331,410	361,896	56,514	52,806	21,463	24,223	0			0	75,053	1,923,365
2400 School Administration	4,634,435	1,279,900	154,962	26,448	8,658	1,057				0	0	6,105,460
2500, 2900 Central Services, Other	2,099,261	674,221	893,211	170,964	3,198,660	106,778		0		0	0	7,143,095
2600 Operation and Maintenance of Plant	5,827,908	2,039,515	4,418,710	4,635,160	127,320	4,556				0	74,556	17,127,725
2700 Student Transportation	2,553,946	874,791	3,154,878	529,829	799,211	0				0		7,912,655
3000 Operation of Noninstructional Services												
3100 Food Service Operations	2,210,415	610,552	202,376	2,740,270	238,677	10,293				0	0	6,012,583
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											573,007	573,007
3400 Bookstore Operations	355,370	87,032	52,897	1,017	10,448	0				0	0	506,764
Total (lines 1-12)	78,586,032	21,906,479	12,881,996	13,814,014	7,266,494	318,101	0		0	105,236	722,616	135,600,968
From Federal Funds	13,634,160	3,476,916	1,128,393	4,244,971	2,509,003	119,401	0		0	26,653	251,128	25,390,625
From State and Local Sources	64,951,872	18,429,563	11,753,603	9,569,043	4,757,491	198,700	0		0	78,583	471,488	110,210,343
4000 Facilities Acquisition and Construction	67,778	19,393	9,568,721	474	7,294	0				0	73,974	9,737,634
5000 Debt Service								9,710,000	2,937,865		0	12,647,865

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)	
1. Regular Education (Programs 100, 280, 520, and 550)	30,408,616	1,550,509	236,275	0	1.
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	8,385,336	217,616	121,181	0	2.
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,263,653	70,319	31,965	0	3.
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	1,210,790	19,502	0	0	4.
5. Co-curricular Activities, Athletics, and Other (Program 600-630)	509,287	15,085	2,023	0	5.

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,989,780	6.
7. Number of FTE-Certified Teachers	787	7.
8. Number of FTE-Contract Teachers	0	8.

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

1. 6410-6411 Utility Services	1,059,536	1.
2. 6620-6629 Energy	3,845,922	2.

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0	1.
2. 6870 Pass-through Payments	0	2.
3. 6880 Sub-awards	0	3.

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	209,218	1.
2. ESEA Title IV - 21st Century Community Learning Centers	952,005	2.
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0	3.
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0	4.

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total	
1. Program 700	0	0	0	1.
2. Program 800	0	0	0	2.
3. Program 900	27,677	767,914	795,591	3.
4. Total (lines 1-3)	27,677	767,914	795,591	4.

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

1. 6710 Land and Improvements	0	1.
2. 6720 Buildings and Improvements	0	2.
3. 6731-39 Equipment	7,294	3.
4. Total (lines 1-3)	7,294	4.
5. 6450 Construction	9,085,727	5.

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

1. 6340 Technical Services	272,181	1.
2. 6432 Technology-Related Repairs and Maintenance	434,832	2.
3. 6443 Rental of Computers and Related Equipment	0	3.
4. 6531 Telecommunications	247,576	4.
5. 6650 Supplies-Technology-Related	634,929	5.
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	3,309,904	6.
7. Subtotal (Lines 1-6)	4,899,422	7.
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,033,133	8.

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

1. 2210 Improvement of Instruction	2,082,649	1.
2. 2220 Library/Media Services	1,065,818	2.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

CTDS NUMBER 100210000

I certify that the Annual Financial Report of Amphitheater Unified School District, Pima County, for fiscal year 2022 was approved by the Governing Board on October 4, 2022, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office, telephone 520-696-5000, during normal business hours.

Avg. Daily Membership	2021	2022
Attending	11,085.967	11,838.350
2022 Tax Rates:	Primary	Secondary
	3.5830	1.5797

Rev. 8/20 Arizona Department of Education and Auditor General

President of the Governing Board

Fund/Program	Beginning Fund Balance	Revenues	Net Other Financing Sources and Uses Including Transfers	Budgeted Expenditures	Actual Expenditures	Ending Fund Balance
Regular Education				69,675,647	63,539,944	
Special Education				18,714,376	17,237,516	
Pupil Transportation				6,877,869	6,972,386	
Desegregation				4,025,000	4,025,000	
Dropout Prevention Programs				212,018	212,018	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				414,264	414,264	
Maintenance and Operation Total	12,998,648	93,650,013	0	99,919,174	92,401,128	14,247,533
Classroom Site Funds	4,750,348	10,061,050		13,802,068	6,142,119	8,669,279
Instructional Improvement	185,901	448,815		655,710	513,570	121,146
Unrestricted Capital Outlay	5,508,046	1,958,136	0	9,131,754	4,032,612	3,433,570
Adjacent Ways	491,379	2,290	0	489,416	49,014	444,655
Bond Building	13,780,673	0	0	15,672,000	5,122,068	8,658,605
Other Capital Funds	4,277	19	0	4,278	0	4,296
New School Facilities	0	0		0	0	0
Federal Projects	(2,186,295)	20,265,088	(387,855)	59,845,261	20,964,932	(3,273,994)
State Projects	401,646	1,196,612	0	1,912,550	996,856	601,402
County, City, and Town Grants	0	0	0	0	0	0
English Language Learner	0	0	0	0	0	0
Compensatory Instruction	0	0	0	0	0	0
School Plant Fund	2,294,191	150,126	82,952	2,294,190	0	2,527,269
Food Service	1,952,685	7,657,422	(812,985)	6,000,000	5,724,123	3,072,999
Civic Center	537,170	475,537	0	537,170	270,137	742,570
Community School	187,073	363,863	0	187,072	331,058	219,878
Auxiliary Operations	1,150,503	1,519,980	0	2,100,000	1,386,574	1,283,909
Extracurricular Activities Fees	1,544,080	803,511	0	2,000,000	689,484	1,658,107
Gifts and Donations	2,324,852	545,122	0	2,324,851	434,714	2,435,260
Career & Technical Education Projects	(1)	0	0	50,000	48	(49)
Fingerprint	77	2,466	0	25,000	1,511	1,032
School Opening	0	0	0	0	0	0
Insurance Proceeds	183,641	831	255,259	183,642	211,001	228,730
Textbooks	62,731	5,258	0	62,731	5	67,984
Litigation Recovery	129,062	3,333	0	129,061	1,190	131,205
Indirect Costs	541,381	1,927	1,200,559	541,381	826,639	917,228
Unemployment Insurance	17,000	615	0	17,000	7,227	10,388
Teacherae	0	0	0	0	0	0
Insurance Refund	24,072	109	0	24,072	0	24,181
Grants and Gifts to Teachers	0	0	0	0	0	0
Advertisement	0	0	0	0	0	0
Career Technical Education	(118,018)	1,309,606	0	1,281,273	1,306,714	(115,126)
Arizona Industry Credentials Incentive	0	71,500	0	100,000	44,517	26,983
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	5,431,480	13,909,287	2,241	16,000,000	12,651,765	6,691,243
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	183,589	4,169,053	0	7,000,000	4,601,742	(249,100)
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	596,536	791,107		1,000,000	717,156	670,487
Self-Insurance	21,949	139,814	0	0	145,167	16,596
Intergovernmental Agreements	37,306	0	0	100,000	0	37,306
OPEB	71,397	32,255	0	50,000	0	103,652
Other Funds	6,400,289	9,140,488	0	9,000,000	8,445,052	7,095,725

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL FINANCIAL REPORT FOR DISTRICTS THAT INCURRED EXPENDITURES FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

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