



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 **2015**

SIGNATURE/DATE	SIGNATURE/DATE
<u>Deanna M. Day</u> 10/6/15	_____
<u>[Signature]</u> 10/6/15	_____
<u>[Signature]</u> 10/6/15	_____
<u>[Signature]</u> 10/6/15	_____
<u>[Signature]</u> 10/6/15	_____
_____	_____

The Annual Financial Report file(s) for FY 2015 uploaded to the Arizona Department of Education's Web site on October 7, 2015 contain(s) the data for the AFR described above.
Date

Patrick Nelson
Superintendent Signature

Patrick Nelson
Superintendent (Typed Name)

Scott Little
District Contact Employee

[Signature]
Business Manager Signature

Scott Little
Business Manager (Typed Name)

520-696-5128
Telephone Number

slittle@amphi.com
E-mail

TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 33)	\$	<u>81,992,935</u>
2. Classroom Site Funds (from page 3, line 49 plus page 3, footnote 1)	\$	<u>5,047,109</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$	<u>5,090,422</u>

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

1110 Property Taxes
 1140 Penalties and Interest on Taxes
 1280 Revenue in Lieu of Taxes
 1310 Tuition from Individuals
 1320 Tuition from Other Arizona Districts
 1330 Tuition from Out-of-State Districts
 1340 Tuition from Other Private Sources (Other than Individuals)
 1350 Tuition from Other Government Sources Within Arizona
 1360 Tuition from Other Government Sources Outside Arizona
 1410 Transportation Fees from Individuals
 1420 Transportation Fees from Other Arizona Districts
 1430 Transportation Fees from Out-of-State Districts
 1440 Transportation Fees from Other Private Sources (Other than Individuals)
 1450 Transportation Fees from Other Government Sources Within Arizona
 1460 Transportation Fees from Other Government Sources Outside Arizona
 1500 Investment Income
 Other (Specify) (2) Ref of PY Taxes

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	DEBT SERVICE FUND 700	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
1.	4,189,082	11,642,862	1,528,574	6,988,122	1.
2.	56,290,292	363	300,805	13,125,036	2.
3.					3.
4.	5,289			1,029	4.
5.					5.
6.	1,343,888	89,357		153,188	6.
7.					7.
8.					8.
9.					9.
10.					10.
11.					11.
12.					12.
13.					13.
14.					14.
15.					15.
16.					16.
17.	2,483	34,218	5,568	61,286	17.
18.	3,664				18.
19.	57,645,616	123,938	306,373	13,340,539	19.
20.					20.
21.	1,788,606				21.
22.					22.
23.					23.
24.	1,788,606	0			24.
25.	14,215,655				25.
26.	10,455,469				26.
27.					27.
28.	24,671,124	0		0	28.
29.					29.
30.					30.
31.					31.
32.					32.
33.					33.
34.					34.
35.					35.
36.	0			0	36.
37.	84,105,346	123,938	306,373	13,340,539	37.
38.					38.
39.				1,239	39.
40.					40.
41.	88,294,428	11,766,800	1,834,947	20,329,900	41.
42.	81,992,935	5,090,422	317,669	13,789,702	42.
43.					43.
44.	81,992,935	5,090,422	317,669	13,789,702	44.
45.	6,301,493	6,676,378	1,517,278	6,540,198	45.

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$10,000 at 7/1/14.
- (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 6/30/15.

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.	19,867,230	5,402,558	1,651,410	946,909	2,322	27,830,773	27,870,429	28,834,546	-3.3%
2000 Support Services										
2100 Students	2.	2,268,115	640,720	182,614	12,371	131	2,870,000	3,103,951	2,902,777	6.9%
2200 Instructional Staff	3.	1,385,895	400,006	87,363	78,777	684	2,155,000	1,952,725	2,165,762	-9.8%
2300 General Administration	4.	548,195	173,498	170,200	22,917	23,074	840,000	937,884	703,187	33.4%
2400 School Administration	5.	3,604,770	1,011,010	243,274	107	1,112	4,510,000	4,860,273	4,636,869	4.8%
2500 Central Services	6.	1,545,830	436,047	528,473	75,069	2,506	2,633,111	2,587,925	2,494,894	3.7%
2600 Operation & Maintenance of Plant	7.	5,370,112	1,550,259	3,295,636	4,228,344	9,053	15,150,000	14,453,404	13,785,637	4.8%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	232,224	60,610	25,919	59,329		375,000	378,082	377,756	0.1%
610 School-Sponsored Cocurricular Activities	10.	140,116	36,715	80,000			250,000	256,831	244,524	5.0%
620 School-Sponsored Athletics	11.	816,434	155,369	482,467	130,009	26,772	1,600,000	1,611,051	1,644,232	-2.0%
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.	35,778,921	9,866,792	6,747,356	5,553,832	65,654	58,213,884	58,012,555	57,790,184	0.4%
200 Special Education										
1000 Instruction	15.	6,643,559	1,798,451	274,215	70,307	0	8,320,900	8,786,532	8,100,234	8.5%
2000 Support Services										
2100 Students	16.	2,855,957	672,081	646,587	53,287		4,170,000	4,227,912	4,139,725	2.1%
2200 Instructional Staff	17.	284,266	120,384	229,076	8,223	479	1,183,956	642,428	877,908	-26.8%
2300 General Administration	18.						0	0	0	0.0%
2400 School Administration	19.			10,844			17,500	10,844	10,784	0.6%
2500 Central Services	20.	1,185	268	21,945			4,000	23,398	6,520	258.9%
2600 Operation & Maintenance of Plant	21.	45,983	13,114	334	1,311		55,500	60,742	61,487	-1.2%
2900 Other	22.						0	0	0	0.0%
3000 Operation of Noninstructional Services	23.						0	0	0	0.0%
Subtotal (lines 15-23)	24.	9,830,950	2,604,298	1,183,001	133,128	479	13,751,856	13,751,856	13,196,658	4.2%
400 Pupil Transportation	25.	3,075,836	1,053,699	926,189	488,611	665	5,545,000	5,545,000	5,414,171	2.4%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	3,026,831	750,860	206,921	40,170	217	4,025,000	4,025,000	4,025,000	0.0%
520 Special K-3 Program Override										
(from Supplement, page 1, line 10)	27.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Instruction	28.	82,897	26,839	13,891				123,627	123,173	0.4%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	29.	4,177	1,609					5,786	6,239	-7.3%
Subtotal (lines 28 and 29)	30.	87,074	28,448	13,891	0	0	129,412	129,413	129,412	0.0%
540 Joint Career and Technical Education and Vocational Education Center										
(from Supplement, page 1, line 20)	31.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	32.	338,264	80,427	39,839	70,581		529,112	529,111	523,628	1.0%
Total Expenditures (lines 14, 24-27, 30-32)	33.	52,137,876	14,384,524	9,117,197	6,286,322	67,015	82,194,264	81,992,935	81,079,053	1.1%

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

Revenues and Expenditure Function Codes	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 (1)	Supplies 6600	Interest on Short-Term Debt 6850 (2)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)	1.	989,068										
Interest Income	2.	25										
Total Revenues (lines 1 and 2)	3.	989,093										
Expenditures												
100 Regular Education												
1000 Instruction	4.		678,902	132,115				837,015	811,017	1,064,552	-23.8%	
2100 Support Services - Students	5.		21,225	4,130				9,150	25,355	33,762	-24.9%	
2200 Support Services - Instructional Staff	6.		12,921	2,513				9,150	15,434	19,898	-22.4%	
Program 100 Subtotal (lines 4-6)	7.		713,048	138,758				855,315	851,806	1,118,212	-23.8%	
200 Special Education												
1000 Instruction	8.		116,274	22,627				98,975	138,901	164,007	-15.3%	
2100 Support Services - Students	9.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	10.							0	0	1,919	-100.0%	
Program 200 Subtotal (lines 8-10)	11.		116,274	22,627				98,975	138,901	165,926	-16.3%	
Other Programs (Specify)												
1000 Instruction	12.							36,600	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				36,600	0	0	0.0%	
Total Classroom Site Fund 011 - Base Salary	16.	1,640	989,093	829,322	161,385			990,890	990,707	1,284,138	-22.9%	
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)	17.	1,978,136										
Interest Income	18.	5,624										
Total Revenues (lines 17 and 18)	19.	1,983,760										
Expenditures												
100 Regular Education												
1000 Instruction	20.		1,453,989	294,103				3,502,145	1,748,092	1,690,934	3.4%	
2100 Support Services - Students	21.							43,920	0	0	0.0%	
2200 Support Services - Instructional Staff	22.		20,188	3,944				34,105	24,132	19,621	23.0%	
Program 100 Subtotal (lines 20-22)	23.		1,474,177	298,047				3,580,170	1,772,224	1,710,555	3.6%	
200 Special Education												
1000 Instruction	24.		247,337	48,164				289,566	295,501	216,703	36.4%	
2100 Support Services - Students	25.		2,540	496				68,100	3,036	467	550.1%	
2200 Support Services - Instructional Staff	26.							1,952	0	2,400	-100.0%	
Program 200 Subtotal (lines 24-26)	27.		249,877	48,660				359,618	298,537	219,570	36.0%	
Other Programs (Specify)												
1000 Instruction	28.		6,314	1,226				124,920	7,540	2,864	163.3%	
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.		6,314	1,226				124,920	7,540	2,864	163.3%	
Total Classroom Site Fund 012 - Performance Pay	32.	2,146,202	1,983,760	1,730,368	347,933			4,064,708	2,078,301	1,932,989	7.5%	2,051,661
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)	33.	1,978,137										
Interest Income	34.	3,001										
Total Revenues (lines 33 and 34)	35.	1,981,138										
Expenditures												
100 Regular Education												
1000 Instruction	36.		1,355,544	263,792				2,178,453	1,619,336	2,129,096	-23.9%	
2100 Support Services - Students	37.		42,379	8,247				31,110	50,626	67,518	-25.0%	
2200 Support Services - Instructional Staff	38.		25,796	5,017				31,110	30,813	39,789	-22.6%	
Program 100 Subtotal (lines 36-38)	39.		1,423,719	277,056	0	0		2,240,673	1,700,775	2,236,403	-24.0%	
200 Special Education												
1000 Instruction	40.		232,148	45,178				236,728	277,326	327,995	-15.4%	
2100 Support Services - Students	41.							0	0	0	0.0%	
2200 Support Services - Instructional Staff	42.							0	0	3,836	-100.0%	
Program 200 Subtotal (lines 40-42)	43.		232,148	45,178	0	0		236,728	277,326	331,831	-16.4%	
530 Dropout Prevention Programs												
1000 Instruction	44.							76,616	0	0	0.0%	
Other Programs (Specify)												
1000 Instruction	45.							0	0	0	0.0%	
2100, 2200 Support Serv. Students & Instructional Staff	46.							0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)	47.		0	0	0	0		0	0	0	0.0%	
Total Classroom Site Fund 013 - Other	48.	745,515	1,981,138	1,655,867	322,234	0	0	2,554,017	1,978,101	2,568,234	-23.0%	748,552
Total Classroom Site Funds (lines 16, 32, and 48)	49.	2,893,357	4,953,991	4,215,557	831,552	0	0	7,609,615	5,047,109	5,785,361	-12.8%	2,800,239

(1) For FY 2015, the district received Classroom Site Fund revenue of _____ and expended _____ 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)	1.							0	0	0	0.0%
Unrestricted Capital Outlay Fund 610 (2)	2.										
1000 Instruction	2.		230,490	1,139,697			8,521	6,500,000	1,378,708	1,933,440	-28.7%
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		156,353	93,625			10,032	1,000,000	260,010	228,309	13.9%
2300, 2400, 2500, 2900 Administration	4.			860,507			3,158	1,250,000	863,665	825,995	4.6%
2600 Operation & Maintenance of Plant	5.			30,433			14,388	500,000	44,821	95,550	-53.1%
2700 Student Transportation	6.			34,172				100,000	34,172	165,286	-79.3%
3000 Operation of Noninstructional Services	7.			1,859				0	1,859	0	--
4000 Facilities Acquisition and Construction	8.						2,507,187	2,076,579	2,507,187	1,469,575	70.6%
5000 Debt Service	9.							0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	0	386,843	2,160,293	0	0	2,543,286	11,426,579	5,090,422	4,718,155	7.9%

(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

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	1.	0		0		0	
6200 Employee Benefits	2.	0		0		0	
6450 Construction Services	3.	2,076,579	2,507,188	39,300,000	5,241,999	0	
6710 Land and Improvements	4.	0		0		0	
6720 Buildings and Improvements	5.	0		0		0	
6731 Furniture and Equipment	6.	1,000,000	651,958	0		0	
6734 Vehicles	7.	100,000		1,700,000	1,450,299	0	
6737 Technology-Related Hardware and Software	8.	5,500,000	1,508,334	0		0	
6831, 6832 Redemption of Principal	9.	0		0		0	
6841, 6842, 6850 Interest	10.	0		0		0	
Total (lines 1-10)	11.	8,676,579	4,667,480	41,000,000	6,692,298	0	0
Total amounts reported on lines 1 through 10 above for:							
Renovation	12.	2,076,579	2,463,875	9,300,000	4,302,531		
New Construction	13.	0	0	30,000,000	493,841	0	
Other	14.	6,600,000	2,203,605	1,700,000	1,895,926	0	
Total (lines 12-14)	15.	8,676,579	4,667,480	41,000,000	6,692,298	0	0

Funds 610, 630, and 695

1. New construction cost per square foot	\$	<u>280</u>
2. Land acquisition costs	\$	<u>0</u>

CAPITAL ASSETS AS OF JUNE 30, 2015	
Land and Improvements	\$38,260,645 1.
Buildings and Improvements	\$227,005,445 2.
Furniture, Equipment, Vehicles, and Technology	\$26,934,652 3.
Construction in Progress	\$4,673,246 4.
Total	\$296,873,988 5.

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)

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-27)

Total Federal and State Projects (lines 18 and 28)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT) 5200 (6910 & 6930) (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	25,747	4,198,290	(154,334)	4,641,000	4,142,097	(72,394)
2.	(102,611)	578,308	(20,282)	831,000	459,951	(4,536)
3.				0		0
4.				0		0
5.	192	101,852	(2,208)	236,000	126,498	(26,662)
6.		50,421	(2,671)	0	57,931	(10,181)
7.				0		0
8.	(153,524)	2,737,599	(125,832)	2,900,000	2,729,551	(271,308)
9.		17,838	(1,235)	19,000	16,634	(31)
10.				0		0
11.				0		0
12.	23,248	321,933	(5,434)	340,000	346,987	(7,240)
13.				0		0
14.	503,363	392,500		500,000	688,591	207,272
15.	126,112	284,832		500,000	400,000	10,944
16.				0		0
17.	(87,087)	1,174,025	(53,861)	1,400,000	1,228,797	(195,720)
18.	335,440	9,857,598	(365,857)	11,367,000	10,197,037	(369,856)
19.	9,094	107,319		125,000	115,589	824
20.		11,540		20,000	11,540	0
21.				0		0
22.				0		0
23.				0		0
24.				0		0
25.				0		0
26.				0		0
27.		214,166		233,000	219,695	(5,529)
28.	9,094	333,025		378,000	346,824	(4,705)
29.	344,534	10,190,623	(365,857)	11,745,000	10,543,861	(374,561)

(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.

		REVENUES AND OTHER FINANCING SOURCES (excluding 5200)		FUND TRANSFERS IN (OUT) 5200 (6930)	EXPENDITURES AND OTHER FINANCING USES (excluding 6910 and 6930)		ENDING FUND BALANCE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	
OTHER FUNDS							
020 Instructional Improvement	1.	1,413,060	561,418		2,000,000	1,089,479	884,999
050 County, City, and Town Grants	2.				0		0
071 Structured English Immersion (1)	3.	0	0		0	0	0
072 Compensatory Instruction (1)	4.	0	0		0	0	0
500 School Plant (Lease over 1 year)	5.	724,922	86,365		250,000	88,331	722,956
505 School Plant (Lease 1 year or less)	6.				0		0
506 School Plant (Sale)	7.	736,743	46,427		900,000	45,056	738,114
515 Civic Center	8.	625,141	477,277		550,000	433,556	668,862
520 Community School	9.	351,389	389,533	0	750,000	423,879	317,043
525 Auxiliary Operations	10.	756,151	1,690,283		1,500,000	1,632,302	814,132
526 Extracurricular Activities Fees Tax Credit	11.	702,608	1,026,275		1,500,000	1,075,010	653,873
530 Gifts and Donations	12.	1,980,098	761,978		900,000	765,980	1,976,096
535 Career & Tech. Ed. & Voc. Ed. Projects	13.				0		0
540 Fingerprint	14.	2,123	5,162		20,000	4,872	2,413
545 School Opening	15.	200,000	806		0		200,806
550 Insurance Proceeds	16.	172,314	30,115		200,000	47,643	154,786
555 Textbooks	17.	55,336	4,378		5,000	1,958	57,756
565 Litigation Recovery	18.	184,212	87,256		5,000	6,125	265,343
570 Indirect Costs	19.	11,113	553,186		450,000	550,804	13,495
575 Unemployment Insurance	20.	140,714	527		20,000	37,509	103,732
580 Teacherage	21.				0		0
585 Insurance Refund	22.	22,604	0		0		22,604
590 Grants and Gifts to Teachers	23.		1,700		10,000	1,700	0
595 Advertisement	24.				0		0
596 Joint Technical Education	25.	10,343	810,304	0	700,000	810,443	10,204
620 Adjacent Ways	26.	1,528,574	306,373		1,500,000	317,669	1,517,278
630 Bond Building	27.	42,410,292	1,350		41,000,000	6,692,299	35,719,343
639 Impact Aid Revenue Bond Building	28.				0		0
640 School Plant-Special Construction	29.				0		0
650 Gifts and Donations—Capital	30.		23,015		50,000	23,015	0
660 Condemnation	31.	131,386	569		135,000		131,955
665 Energy and Water Savings	32.				0		0
686 Emergency Deficiencies Correction	33.				0		0
691 Building Renewal Grant	34.		69,415		0	15,600	53,815
695 New School Facilities	35.				0		0
700 Debt Service	36.	6,988,122	13,340,539	0	18,000,000	13,788,463	6,540,198
720 Impact Aid Revenue Bond Debt Service	37.				0		0
850 Student Activities	38.	583,036	1,088,334			1,150,636	520,734
855 Insurance Withholding	39.	1,651,491	7,610,751		9,500,000	8,078,005	1,184,237
INTERNAL SERVICE FUNDS 950-989							
9__ Self Insurance	1.				0		0
955 Intergovernmental Agreements	2.		4,405		50,000	0	4,405
9__ OPEB	3.				0		0
951 Graphics & Printing	4.	250,095	486,803		500,000	460,654	276,244

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	350,000	276,781
Class Size Reduction	350,000	196,462
Dropout Prevention Programs	650,000	574,692
Instructional Improvement Programs	650,000	41,544
Total Expenditures (lines 1-4)	2,000,000	1,089,479

Student Success Fund 080	BUDGET	ACTUAL
Beginning Fund Balance (Actual)		0
Revenues and Other Financing Sources (Actual)		243,018
Expenditures and Other Financing Uses (Budget)		242,958
Expenditures and Other Financing Uses (Actual)		243,018
Ending Fund Balance (Actual)		0

(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, 2015			<u>\$97,530,000</u>
2. FY 2015 Assessed Valuations and Tax Rates			
a. Primary	<u>\$1,376,502,037</u>	Tax Rate	<u>4.3674</u>
b. Secondary	<u>\$1,388,632,126</u>	Tax Rate	<u>1.4370</u>
3. Number of Schools			<u>21</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 2015)

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391) _____

B. 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.

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	<u>\$53,713,240</u>
2. Classroom Supplies (Function 1000, Object Code 6600)	<u>\$3,141,490</u>
3. Administration (Functions 2300, 2400, 2500, & 2900)	<u>\$9,404,090</u>
4. Support Services—Students (Function 2100)	<u>\$9,490,135</u>
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	<u>\$26,883,465</u>
6. Total Current Expenditures	<u>\$102,632,420</u>

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

If YES, the following information must be completed to qualify for approved Indirect Cost Rates for FY 2017.

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>\$2,614,999</u>
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	<u>\$14,533,687</u>
c. Total Communications Expenditures (Object Code 6530)	<u>\$131,022</u>
d. Total Tuition Expenditures (Object Code 6560)	<u>\$342,167</u>

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	<u>\$914,715</u>
b. Food Service (Fund 510)	<u>\$299,519</u>

OTHER

Total unused sick and vacation leave included in severance pay (All funds)	<u>\$935,033</u>
--	------------------

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 \$

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													
	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
1. Quantitative Reasoning	0	0	1	5	24	17	27	26	23	21	17	17	18	196
2. Verbal Reasoning	0	11	12	11	17	24	36	30	24	41	26	39	33	304
3. Nonverbal Reasoning	0	65	103	213	197	149	176	126	121	111	91	85	99	1,536
4. Total Duplicated Enrollment (lines 1-3)	0	76	116	229	238	190	239	182	168	173	134	141	150	2,036

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE

1. Autism
2. Emotional Disability
3. Hearing Impairment
4. Other Health Impairments
5. Specific Learning Disability
6. Mild, Moderate, or Severe Intellectual Disability
7. Multiple Disabilities
8. Multiple Disabilities with Severe Sensory Impair.
9. Orthopedic Impairment
10. Developmental Delay
11. Preschool Severe Delay
12. Speech/Language Impairment
13. Traumatic Brain Injury
14. Visual Impairment
15. Subtotal (lines 1-14)
16. Gifted Education
17. Remedial Education
18. ELL Incremental Costs
19. ELL Compensatory Instruction
20. Vocational and Technological Education
21. Career Education
22. Total (lines 15-21)

PROGRAM	PROGRAM
200	200
BUDGET	ACTUAL
550,000	570,545
1,350,000	1,221,823
200,000	516,883
0	0
2,865,000	2,172,162
1,275,000	1,367,780
1,500,000	2,049,216
110,000	165,495
1,206,584	1,062,178
625,000	669,144
25,000	425
2,225,272	2,135,478
0	
100,000	198,514
12,031,856	12,129,643
760,000	736,121
0	
0	
0	
725,000	657,812
235,000	228,280
13,751,856	13,751,856

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

Actual Expenditures for all Gifted Programs:

K-8	\$	644,730
9-12	\$	91,391
Total	\$	736,121

D. EXPENDITURES FOR AUDIT SERVICES

	BUDGET	ACTUAL
1. Nonfederal Audit Expenditures - M&O Fund	6350	53,000
2. Federal Audit Expenditures - All Funds	6330	3,500

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2015 \$ 686,008

F. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2015 \$

G. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2015 \$ 115,956

H. TUITION

Type 03 Districts Only

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

Non-Type 03 Districts

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

All Districts

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

Tuition Expenditures			
Operations	Capital	Debt	Total
			0
			0
			0
			0
324,277			324,277
			0
17,890			17,890
			0
			0
342,167	0	0	342,167

(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. 5,851,167	1,361,022	541,222	1,932,617	2,528,278	11,597				921,745	4,551	13,152,199	1.
2000 Support Services													
2100 Students	2. 710,285	186,358	176,771	230,071	23,028	21,185				16,058	2,153	1,365,909	2.
2200 Instructional Staff	3. 1,314,122	289,413	568,730	154,677	81,917	46,409						2,455,268	3.
2300 General Administration	4. 325,861	75,403	68,582	4,606	7,597	355					31,934	514,338	4.
2400 School Administration	5. 13,416	3,569	3,561		2,740						2,000	25,286	5.
2500, 2900 Central Services, Other	6. 218,649	41,939	68,047	1,752	903,050	800					1,746	1,235,983	6.
2600 Operation and Maintenance of Plant	7. 25,447	4,943	526,605	274,164	30,432						244,390	1,105,981	7.
2700 Student Transportation	8. 15,869	3,100	37,790		1,484,471							1,541,230	8.
3000 Operation of Noninstructional Services													
3100 Food Service Operations	9. 1,621,684	468,113	147,802	2,575,696	299,515	4,007						5,116,817	9.
3200 Enterprise Operations	10. 625	48										673	10.
3300 Community Services Operations	11.										31,498	31,498	11.
3400 Bookstore Operations	12. 256,882	43,533	98,636	8,627	18,391							426,069	12.
4000 Facilities Acquisition and Construction	13.		8,095,287								4,703	8,099,990	13.
5000 Debt Service	14.							9,240,000	4,544,063			13,784,063	14.
Total (lines 1-14)	15. 10,354,007	2,477,441	10,333,033	5,182,210	5,379,419	84,353	0	9,240,000	4,544,063	937,803	322,975	48,855,304	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)	26,129,433	799,906	959,295
2. Special Education (Programs 200-230, 250, and 300-399)	5,147,260	174,943	182,093
3. Vocational Education (Programs 270 and 540)	715,312	9,839	44,460
4. Other Programs (Programs 240, 260, 265, 510-515 and 530)	2,135,106	60,513	108,636
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	801,387	16,281	15,502

Other Items (All Funds)

6. Textbooks (Function 1000, Object 6640)	\$ 749,963
7. Number of FTE-Certified Teachers	778
8. Number of FTE-Contract Teachers	33

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

Funds 020-799	Property 6700	All Other (excluding 6900)	Total
1. Program 700			0
2. Program 800			0
3. Program 900	40,077	282,898	322,975
4. Total (lines 1-3)	40,077	282,898	322,975

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	8,099,989

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 2015 was approved by the Governing Board on October 6, 2015, and that the complete Annual Financial Report may be reviewed by contacting Scott Little at the District Office, telephone 520-696-5128, during normal business hours.

Avg. Daily Membership

2014

2015

Attending

13,694.000

13,368.648

2015 Tax Rates:

Primary

Secondary

4.3674

1.4370

Deanna M. Day
President of the Governing Board 10/6/15

ADE/AG 41-202S Rev. 8/15-FY 2015

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				58,213,884	58,012,555	
Special Education				13,751,856	13,751,856	
Pupil Transportation				5,545,000	5,545,000	
Desegregation				4,025,000	4,025,000	
Special K-3 Program Override				0	0	
Dropout Prevention Programs				129,412	129,413	
Joint Career & Tech. Ed. & Voc. Ed. Center				0	0	
K-3 Reading Program				529,112	529,111	
Maintenance and Operation Total	4,189,082	84,105,346	0	82,194,264	81,992,935	6,301,493
Classroom Site Funds	2,893,357	4,953,991		7,609,615	5,047,109	2,800,239
Instructional Improvement	1,413,060	561,418		2,000,000	1,089,479	884,999
Unrestricted Capital Outlay	11,642,862	123,938	0	11,426,579	5,090,422	6,676,378
Student Success	0	243,018		242,958	243,018	0
Adjacent Ways	1,528,574	306,373	0	1,500,000	317,669	1,517,278
Bond Building	42,410,292	1,350	0	41,000,000	6,692,299	35,719,343
Other Capital Funds	131,386	569	0	135,000	0	131,955
New School Facilities	0	0		0	0	0
Federal Projects	335,440	9,857,598	(365,857)	11,367,000	10,197,037	(369,856)
State Projects	9,094	333,025		378,000	346,824	(4,705)
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	1,461,665	132,792	0	1,150,000	133,387	1,461,070
Food Service	498,387	5,667,603	(186,977)	6,500,000	5,405,608	573,405
Civic Center	625,141	477,277	0	550,000	433,556	668,862
Community School	351,389	389,533	0	750,000	423,879	317,043
Auxiliary Operations	756,151	1,690,283	0	1,500,000	1,632,302	814,132
Extracurricular Activities Fees	702,608	1,026,275	0	1,500,000	1,075,010	653,873
Gifts and Donations	1,980,098	784,993	0	950,000	788,995	1,976,096
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	2,123	5,162	0	20,000	4,872	2,413
School Opening	200,000	806	0	0	0	200,806
Insurance Proceeds	172,314	30,115	0	200,000	47,643	154,786
Textbooks	55,336	4,378	0	5,000	1,958	57,756
Litigation Recovery	184,212	87,256	0	5,000	6,125	265,343
Indirect Costs	11,113	553,186	0	450,000	550,804	13,495
Unemployment Insurance	140,714	527	0	20,000	37,509	103,732
Teacherage	0	0	0	0	0	0
Insurance Refund	22,604	0	0	0	0	22,604
Grants and Gifts to Teachers	0	1,700	0	10,000	1,700	0
Advertisement	0	0	0	0	0	0
Joint Technical Education	10,343	810,304	0	700,000	810,443	10,204
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	6,988,122	13,340,539	0	18,000,000	13,788,463	6,540,198
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	69,415	0	0	15,600	53,815
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Student Activities	583,036	1,088,334			1,150,636	520,734
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	0	4,405	0	50,000	0	4,405
OPEB	0	0	0	0	0	0
Other Funds	1,901,586	8,097,554	0	10,000,000	8,538,659	1,460,481

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

**FY 2015
STATE OF ARIZONA**



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

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

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

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

DISTRICT NAME Amphitheater Unified School District

COUNTY Pima

CTDS NUMBER 100210000

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES

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

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

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

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
520 Special K-3 Program Override										
1000 Instruction	1.							0	0	1.
2000 Support Services	2.							0	0	2.
3000 Operation of Noninstructional Services	3.							0	0	3.
4000 Facilities Acquisition and Construction	4.							0	0	4.
5000 Debt Service	5.							0	0	5.
Subtotal (lines 1-5)	6.	0	0	0	0	0	0	0	0	6.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Instruction	7.							0	0	7.
2000 Support Services	8.							0	0	8.
3000 Operation of Noninstructional Services	9.							0	0	9.
4000 Facilities Acquisition and Construction	10.							0	0	10.
5000 Debt Service	11.							0	0	11.
Subtotal (lines 7-11)	12.	0	0	0	0	0	0	0	0	12.
TOTAL EXPENDITURES <i>(lines 6 and 12)</i>	13.	0	0	0	0	0	0	0	0	13.

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

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

