



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
2011

SIGNATURE/DATE

SIGNATURE/DATE

The Annual Financial Report file(s) for FY 2011 uploaded to the Arizona Department of Education's Web site on
October 5, 2011 contain(s) the data for the AFR described above.
Date

Superintendent Signature

Scott Little
District Contact Employee

Business Manager Signature

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TOTAL EXPENDITURES BY FUND

1. Maintenance & Operation (from page 2, line 34)	\$ <u>79,842,496</u>
2. Classroom Site Funds (from page 4, line 49 plus page 4, footnote 1)	\$ <u>3,662,049</u>
3. Unrestricted Capital Outlay (from page 5, line 10)	\$ <u>2,490,761</u>
4. Soft Capital Allocation (from page 5, line 19)	\$ <u>1,080,393</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUE

1000 Local

1110 Property Taxes	2.
1140 Penalties and Interest on Taxes	3.
1280 Revenue in Lieu of Taxes	4.
1310 Tuition from Individuals	5.
1320 Tuition from Other Arizona Districts	6.
1330 Tuition from Out-of-State Districts	7.
1340 Tuition from Other Private Sources (Other than Individuals)	8.
1350 Tuition from Other Government Sources Within Arizona	9.
1360 Tuition from Other Government Sources Outside Arizona	10.
1410 Transportation Fees from Individuals	11.
1420 Transportation Fees from Other Arizona Districts	12.
1430 Transportation Fees from Out-of-State Districts	13.
1440 Transportation Fees from Other Private Sources (Other than Individuals)	14.
1450 Transportation Fees from Other Government Sources Within Arizona	15.
1460 Transportation Fees from Other Government Sources Outside Arizona	16.
1500 Investment Income	17.
Other (Specify) (2) Stale-Dated Warrants	18.
Subtotal (lines 2-18)	19.

2000 Intermediate

2110 County School Fund	20.
2120 County Equalization Assistance	21.
2210 Special County School Reserve Fund	22.
Other (Specify)	23.
Subtotal (lines 20-23)	24.

3000 State

3110 State Equalization Assistance	25.
3120 Additional State Aid	26.
Other (Specify)	27.
Subtotal (lines 25-27)	28.

4000 Federal

4100 Unrestricted Revenue Received Directly from the Federal Government	29.
4200 Unrestricted Revenue Received from the Federal Government through the State	30.
4500 Restricted Revenue Received from the Federal Government through the State	31.
4700 Revenue Received from the Federal Government through Other Intermediate Agencies	32.
4800 Revenue in Lieu of Taxes	33.
4900 Revenue for/on Behalf of the District	34.
Other (Specify)	35.
Subtotal (lines 29-35)	36.

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

5200 Fund Transfers-In	37.
Other (Specify)	38.
	39.

TOTAL FUNDS AVAILABLE (lines 1 and 37 through 39)

Total Maintenance and Operation Expenditures (p. 2, line 34)

Total Capital Expenditures (p. 5, lines 10 and 19)

6900 Other Financing Uses and Other Items	40.
TOTAL EXPENDITURES AND OTHER USES (lines 41 or 42 plus 43)	41.
ENDING FUND BALANCE (line 40 minus line 44) (1)	42.
	43.
	44.
	45.

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	SOFT CAPITAL ALLOCATION FUND 625
	ACTUAL	ACTUAL	ACTUAL
1.	3,088,119	4,711,798	5,776,192
2.	54,563,922	(5)	(998)
3.			
4.	6,490		
5.			
6.	1,715,908	58,304	
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.	60,803	25,825	33,005
18.	15,068		
19.	56,362,191	84,124	32,007
20.			
21.	2,104,534	50,339	154,249
22.			
23.			
24.	2,104,534	50,339	154,249
25.	20,880,940	499,456	1,530,444
26.	11,898,455		
27.			
28.	32,779,395	499,456	1,530,444
29.			
30.			
31.	457,984		
32.			
33.			
34.			
35.			
36.	457,984	0	0
37.	91,704,104	633,919	1,716,700
38.	0	10,000,000	0
39.			
40.	94,792,223	15,345,717	7,492,892
41.	79,842,496		
42.		2,490,761	1,080,393
43.	10,000,000	0	
44.	89,842,496	2,490,761	1,080,393
45.	4,949,727	12,854,956	6,412,499

- (1) Includes the Maintenance and Operation Fund revolving account cash balance on hand of \$10,000 at 7/1/10 or \$10,000 at 6/30/11, as applicable.
- (2) The amount of Government Property Lease Excise Tax revenue included on line 18 is \$0.

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Classroom Instruction	1.	22,206,419	6,376,564	474,558	787,990	3,305	30,212,840	29,848,836	36,842,795	-19.0%
2000 Support Services										
2100 Students	2.	2,160,686	571,628	97,595	12,904		3,045,000	2,842,813	3,061,361	-7.1%
2200 Instructional Staff	3.	1,721,094	514,284	98,338	98,246	1,423	2,950,000	2,433,385	3,210,615	-24.2%
2300 General Administration	4.	407,907	110,989	125,465	22,043	23,766	715,000	690,170	985,984	-30.0%
2400 School Administration	5.	3,026,963	757,588	87,415	3,452	89	4,225,000	3,875,507	4,560,019	-15.0%
2500 Central Services	6.	1,282,005	410,882	628,567	96,891	18,763	3,040,000	2,437,108	3,156,840	-22.8%
2600 Operation & Maintenance of Plant	7.	5,643,810	1,525,336	2,497,734	4,392,403	9,637	14,425,000	14,068,920	15,154,916	-7.2%
2900 Other	8.						0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	243,552	65,734	17,305	46,722		400,000	373,313	422,893	-11.7%
5000 Debt Service (1)	10.						0	0	0	0.0%
610 School-Sponsored Cocurricular Activities	11.	159,376	30,413	85,138			350,000	274,927	414,855	-33.7%
620 School-Sponsored Athletics	12.	909,610	129,756	273,195	138,800	31,121	1,500,000	1,482,482	1,594,137	-7.0%
630 Other Instructional Programs	13.							0	0	0.0%
700, 800, 900 Other Programs	14.							0	0	0.0%
Regular Education Subsection Subtotal (lines 1-14)	15.	37,761,422	10,493,174	4,385,310	5,599,451	88,104	60,862,840	58,327,461	69,404,415	-16.0%
200 Special Education										
1000 Classroom Instruction	16.	5,971,273	1,470,415	246,042	42,552	17,316	8,244,544	7,747,598	6,787,050	14.2%
2000 Support Services										
2100 Students	17.	2,366,044	510,486	543,153	42,540	4,666	3,503,000	3,466,889	3,241,190	7.0%
2200 Instructional Staff	18.	765,059	184,949	10,257	10,245	179	982,500	970,689	971,051	0.0%
2300 General Administration	19.						0	0	0	0.0%
2400 School Administration	20.	12,589	2,610	611			17,500	15,810	16,217	-2.5%
2500 Central Services	21.			2,948			4,000	2,948	15,850	-81.4%
2600 Operation & Maintenance of Plant	22.	22,064	3,934		1,549		28,000	27,547	31,367	-12.2%
2900 Other	23.						0	0	0	0.0%
3000 Operation of Noninstructional Services	24.						0	0	0	0.0%
Subtotal (lines 16-24)	25.	9,137,029	2,172,394	803,011	96,886	22,161	12,779,544	12,231,481	11,062,725	10.6%
300 Special Education Disability ESEA, Title VIII (from Supplement, page 1, line 10)	26.	0	0	0	0	0	0	0	0	0.0%
400 Pupil Transportation	27.	3,000,244	916,160	591,642	621,096	0	5,670,000	5,129,142	5,841,741	-12.2%
510 Desegregation (from Districtwide Desegregation Expenditures, page 2, line 44)	28.	3,173,904	735,154	74,362	41,580	0	4,025,000	4,025,000	4,025,000	0.0%
520 Special K-3 Program Override (from Supplement, page 1, line 20)	29.	0	0	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs										
1000 Classroom Instruction	30.	93,289	25,539		7,182			126,010	117,933	6.8%
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	31.	2,620	782					3,402	11,479	-70.4%
Subtotal (lines 30 and 31)	32.	95,909	26,321	0	7,182	0	129,412	129,412	129,412	0.0%
540 Joint Career and Technical Education and Vocational Education Center (from Supplement, page 1, line 30)	33.	0	0	0	0	0	0	0	0	0.0%
Total Expenditures (lines 15, 25-29, 32, and 33)	34.	53,168,508	14,343,203	5,854,325	6,366,195	110,265	83,466,796	79,842,496	90,463,293	-11.7%

(1) Function code 5000, object code 6820-Judgments Against the District should be used to report actual expenditures for excessive property tax valuation judgments paid in FY 2011 .

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	0	1	0	4	5	10	7	17	23	31	35	48	64	245
2. Verbal Reasoning	0	12	25	19	25	35	21	37	23	46	37	38	31	349
3. Nonverbal Reasoning	1	66	102	167	168	131	94	74	104	89	80	77	66	1,219
4. Total Duplicated Enrollment (lines 1-3)	1	79	127	190	198	176	122	128	150	166	152	163	161	1,813

B. ENROLLMENT OF GIFTED PUPILS BY ETHNICITY

	Total Number Gifted Pupils
1. White, not Hispanic	1,025
2. Black, not Hispanic	38
3. Hispanic	434
4. American Indian/Alaskan Native	24
5. Asian or Pacific Islander	97
6. Total Unduplicated Enrollment (lines 1-5)	1,618

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

Actual Expenditures for all Gifted Programs:

K-8	\$ 471,025
9-12	\$ 84,681
Total	\$ 555,706

E. MAINTENANCE AND OPERATION DETAIL BY OBJECT CODE

	BUDGET	ACTUAL
1. Utilities	5,300,000	4,652,091
2. Tuition Out Debt Service	6565	0
3. Audit Services - Nonfederal (1)	6350	44,722

F. MAINTENANCE AND OPERATION EXPENDITURES FOR CAREER LADDER PROGRAM

Actual Expenditures made in FY 2011 \$ 3,298,124

G. MAINTENANCE AND OPERATION EXPENDITURES FOR OPTIONAL PERFORMANCE INCENTIVE PROGRAM

Actual Expenditures made in FY 2011 \$ 0

H. MAINTENANCE AND OPERATION EXPENDITURES FOR PERFORMANCE PAY

Actual Expenditures made in FY 2011 \$ 21,219

C. M&O AND SCA FUND SPECIAL EDUCATION PROGRAMS BY TYPE

	PROGRAM 200 BUDGET	TOTAL BUDGET	PROGRAM 200 ACTUAL	TOTAL ACTUAL
1. Autism	456,600	456,600	443,742	443,742
2. Emotional Disability	1,406,300	1,406,300	1,114,208	1,114,208
3. Hearing Impairment	200,000	200,000	152,995	152,995
4. Other Health Impairments	5,000	5,000	0	0
5. Specific Learning Disability	2,737,500	2,737,500	2,544,803	2,544,803
6. Mild, Moderate or Severe Mental Retardation	1,183,119	1,183,119	1,217,723	1,217,723
7. Multiple Disabilities	1,740,500	1,740,500	1,639,524	1,639,524
8. Multiple Disabilities with Severe Sensory Impair.	38,000	38,000	108,407	108,407
9. Orthopedic Impairment	969,000	969,000	957,297	957,297
10. Developmental Delay	591,200	591,200	601,228	601,228
11. Preschool Severe Delay	72,400	72,400	11,775	11,775
12. Speech/Language Impairment	1,603,400	1,603,400	1,865,475	1,865,475
13. Traumatic Brain Injury	0	0	0	0
14. Visual Impairment	1,525	1,525	49,929	49,929
15. Subtotal (lines 1-14)	11,004,544	11,004,544	10,707,106	10,707,106
16. Gifted Education	650,000	650,000	555,706	555,706
17. Remedial Education	0	0	0	0
18. ELL Incremental Costs	0	0	0	0
19. ELL Compensatory Instruction	0	0	0	0
20. Vocational and Technological Education	850,000	850,000	758,161	758,161
21. Career Education	275,000	275,000	212,232	212,232
22. Total (lines 15-21)	12,779,544	12,779,544	12,233,205	12,233,205

I. TUITION

	Tuition Expenditures			
	Operations	Capital	Debt	Total
1. Type 03 districts-Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)	119,483			119,483
2. Tuition to Other Arizona Districts not included on line 1 (object 6561)				0
3. Tuition to Out-of-State Districts (object 6562)				0
4. Tuition to Private Schools (object 6563)	127,170			127,170
5. Tuition to Ed Services/Coops/IGAs (object 6564)	26,482			26,482
6. Tuition Other (object 6569)				0
7. Total (lines 1-6)	273,135	0	0	273,135

(1) Enter the FY 2011 M&O expenditures related to audits of nonfederal funds on line E.3. Districts may also include additional federal audit expenditures incurred as a result of ARRA-SFSF monies received on line E.3. The total federal audit service expenditures made in FY 2011 from all funds were \$ 3,500

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	Other Interest 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%)		720,903										
Interest Income		168										
Total Revenues (lines 1 and 2)		721,071										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			466,444	82,607				948,166	549,051	627,841	-12.5%	
2100 Support Services - Students			15,807	2,800				18,450	18,607	19,660	-5.4%	
2200 Support Services - Instructional Staff			9,652	1,707				18,450	11,359	15,626	-27.3%	
Program 100 Subtotal (lines 4-6)			491,903	87,114				985,066	579,017	663,127	-12.7%	
200 Special Education												
1000 Classroom Instruction			85,993	15,225				153,750	101,218	83,797	20.8%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 8-10)			85,993	15,225				153,750	101,218	83,797	20.8%	
Other Programs (Specify) Program 500's												
1000 Classroom Instruction			35,058	6,207				73,800	41,265	48,492	-14.9%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 12-14)			35,058	6,207				73,800	41,265	48,492	-14.9%	
Total Classroom Site Fund 011 - Base Salary	648	721,071	612,954	108,546				1,212,616	721,500	795,416	-9.3%	219
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		1,441,806										
Interest Income		5,285										
Total Revenues (lines 17 and 18)		1,447,091										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			910,536	166,699				3,411,880	1,077,235	1,853,385	-41.9%	
2100 Support Services - Students			36,036	6,096				55,400	42,132	69,760	-39.6%	
2200 Support Services - Instructional Staff			22,847	4,039				43,000	26,886	44,089	-39.0%	
Program 100 Subtotal (lines 20-22)			969,419	176,834				3,510,280	1,146,253	1,967,234	-41.7%	
200 Special Education												
1000 Classroom Instruction			158,891	27,652				240,000	186,543	352,596	-47.1%	
2100 Support Services - Students			56,172	9,878				86,000	66,050	104,689	-36.9%	
2200 Support Services - Instructional Staff								2,500	0	0	0.0%	
Program 200 Subtotal (lines 24-26)			215,063	37,530				328,500	252,593	457,285	-44.8%	
Other Programs (Specify)												
1000 Classroom Instruction			75,102	13,286				135,300	88,388	131,269	-32.7%	
2100 Support Services - Students			2,816	499				0	3,315	5,904	-43.9%	
2200 Support Services - Instructional Staff								0	0	304	-100.0%	
Other Programs Subtotal (lines 28-30)			77,918	13,785				135,300	91,703	137,477	-33.3%	
Total Classroom Site Fund 012 - Performance Pay	1,550,136	1,447,091	1,262,400	228,149				3,974,080	1,490,549	2,561,996	-41.8%	1,506,678
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		1,441,806										
Interest Income		4,396										
Total Revenues (lines 33 and 34)		1,446,202										
Expenditures												
100 Regular Education												
1000 Classroom Instruction			937,432	166,023				2,575,710	1,103,455	1,230,291	-10.3%	
2100 Support Services - Students			31,764	5,625				51,000	37,389	38,502	-2.9%	
2200 Support Services - Instructional Staff			19,394	3,430				49,000	22,824	30,600	-25.4%	
Program 100 Subtotal (lines 36-38)			988,590	175,078	0	0		2,675,710	1,163,668	1,299,393	-10.4%	
200 Special Education												
1000 Classroom Instruction			172,804	30,603				246,000	203,407	164,118	23.9%	
2100 Support Services - Students								0	0	0	0.0%	
2200 Support Services - Instructional Staff								0	0	0	0.0%	
Program 200 Subtotal (lines 40-42)			172,804	30,603	0	0		246,000	203,407	164,118	23.9%	
530 Dropout Prevention Programs												
1000 Classroom Instruction								0	0	0	0.0%	
Other Programs (Specify)												
1000 Classroom Instruction			70,447	12,478				123,000	82,925	94,978	-12.7%	
2100, 2200 Support Serv. Students & Instructional Staff								0	0	0	0.0%	
Other Programs Subtotal (lines 45 and 46)			70,447	12,478	0	0		123,000	82,925	94,978	-12.7%	
Total Classroom Site Fund 013 - Other	730,771	1,446,202	1,231,841	218,159	0	0		3,044,710	1,450,000	1,558,489	-7.0%	726,973
Total Classroom Site Funds (lines 16, 32, and 48)	2,281,555	3,614,364	3,107,195	554,854	0	0	0	8,231,406	3,662,049	4,915,901	-25.5%	2,233,870

(1) For FY 2011, 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) and SOFT CAPITAL ALLOCATION (625) FUNDS—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (UCO & SCA-type excluding 6900)	All Other Object Codes (M&O-type excluding 6900) (2)	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											
1000 Instruction			437,647					3,285,187	437,647	0	--
2000 Support Services								2,500,000	0	0	0.0%
2100, 2200 Students and Instructional Staff								2,000,000	358,805	53,979	564.7%
2300, 2400, 2500, 2900 Administration			358,805					2,500,000	0	0	0.0%
2600 Operation & Maintenance of Plant								2,500,000	0	0	0.0%
2700 Student Transportation			18,407			7,850		100,000	26,257	0	--
3000 Operation of Noninstructional Services								0	0	0	0.0%
4000 Facilities Acquisition and Construction						1,668,052		6,290,188	1,668,052	17,210	9592.3%
5000 Debt Service								0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	0	0	814,859	0	0	1,675,902		16,675,375	2,490,761	71,189	3398.8%
Soft Capital Allocation Fund 625											
1000 Instruction		154,520	304,256					4,500,000	458,776	224,212	104.6%
2000 Support Services								1,050,000	116,804	57,340	103.7%
2100, 2200 Students and Instructional Staff		48,810	67,994					300,000	15,446	4,579	237.3%
2300, 2400, 2500, 2900 Administration			15,446					0	274,015	84,994	222.4%
2600 Operation & Maintenance of Plant			34,887			239,128		0	0	0	0.0%
2700 Student Transportation								0	0	0	0.0%
3000 Operation of Noninstructional Services								0	0	0	0.0%
4000 Facilities Acquisition and Construction						215,352		168,923	215,352	203,313	5.9%
5000 Debt Service								0	0	0	0.0%
Total Soft Capital Allocation Fund (lines 11-18)	0	203,330	422,583	0	0	454,480	0	6,018,923	1,080,393	574,438	88.1%

(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) Laws 2010, 7th Special Session, Ch. 8, §14, allowed school districts to use soft capital allocation monies for any operating or capital expenditures in FY 2011. Therefore, this column should include any M&O-type expenditures made from the Soft Capital Allocation Fund.

CAPITAL ASSETS AS OF JUNE 30, 2011	
Land and Improvements	\$36,874,156 1.
Buildings and Improvements	\$179,001,825 2.
Furniture, Equipment, Vehicles, and Technology	\$21,551,904 3.
Construction in Progress	\$6,914,664 4.
Total	\$244,342,549 5.

CAPITAL FUNDS (630, 690, and 695)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Other Interest 6850	All Other Object Codes (excluding 6900)	Totals	
									Budget	Actual
Bond Building Fund 630										
1000 Instruction	1.								0	0
2000 Support Services										
2100, 2200 Students and Instructional Staff	2.								0	0
2300, 2400, 2500, 2900 Administration	3.								0	0
2600 Operation & Maintenance of Plant	4.								0	0
2700 Student Transportation	5.								660,000	0
3000 Operation of Noninstructional Services	6.				193,108				0	193,108
4000 Facilities Acquisition and Construction	7.							19,287,176	77,384,000	19,287,176
5000 Debt Service	8.								0	0
Total Bond Building Fund (lines 1-8)	9.	0	0		193,108	0	0	19,287,176	78,044,000	19,480,284
Building Renewal Fund 690										
1000 Instruction	10.								0	0
2000 Support Services										
2100, 2200 Students and Instructional Staff	11.								0	0
2300, 2400, 2500, 2900 Administration	12.								0	0
2600 Operation & Maintenance of Plant	13.								0	0
2700 Student Transportation	14.								0	0
3000 Operation of Noninstructional Services	15.								0	0
4000 Facilities Acquisition and Construction	16.								0	0
5000 Debt Service	17.								0	0
Total Building Renewal Fund (lines 10-17)	18.	0	0		0	0	0	0	0	0
New School Facilities Fund 695										
1000 Instruction	19.								0	0
2000 Support Services										
2100, 2200 Students and Instructional Staff	20.								0	0
2300, 2400, 2500, 2900 Administration	21.								0	0
2600 Operation & Maintenance of Plant	22.								0	0
2700 Student Transportation	23.								0	0
3000 Operation of Noninstructional Services	24.								0	0
4000 Facilities Acquisition and Construction	25.								0	0
5000 Debt Service	26.								0	0
Total New School Facilities Fund (lines 19-26)	27.	0	0	0	0	0	0	0	0	0

Capital Funds (630, 690, and 695)		BUDGET	ACTUAL
Bond Building Fund 630			
Beginning Fund Balance	1.		25,353,356 1.
Revenues	2.		50,047,750 2.
Other Financing Sources	3.		
Total Available (lines 1-3)	4.		75,401,106 4.
Expenditures			
Renovation	5.	0	3,179,252 5.
New Construction	6.	0	16,060,174 6.
Other	7.	78,044,000	240,858 7.
Total Expenditures (lines 5-7)	8.	78,044,000	19,480,284 8.
Other Financing Uses	9.		0 9.
Ending Fund Balance (line 4 minus lines 8 and 9)	10.		55,920,822 10.

Building Renewal Fund 690			
Beginning Fund Balance	11.		0 11.
Revenues	12.		
Total Available (lines 11 and 12)	13.		0 13.
Expenditures			
Renovation	14.	0	
Other	15.	0	
Total Expenditures (lines 14 and 15)	16.	0	0 16.
Ending Fund Balance (line 13 minus line 16)	17.		0 17.

New School Facilities Fund 695			
Beginning Fund Balance	18.		0 18.
Revenues	19.		
Total Available (lines 18 and 19)	20.		0 20.
Expenditures			
New Construction	21.	0	
Other	22.	0	
Total Expenditures (lines 21 and 22)	23.	0	0 23.
Ending Fund Balance (line 20 minus line 23)	24.		0 24.

Funds 630 and 695

1. New construction cost per square foot	\$	190
2. Land acquisition costs	\$	0

	DEBT SERVICE FUND 700		ADJACENT WAYS FUND 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL
Beginning Fund Balances	1.		2,199,750	1,271,805 1.

Revenues & Other Sources				
1110 Property Taxes	2.		15,545,272	250,479 2.
1280 Revenue in Lieu of Taxes	3.		1,878	
1300 Tuition	4.		158,201	
1400 Transportation Fees	5.			
1500 Investment Income	6.		2,032,576	7,970 6.
Other Local _____	7.			
State _____	8.			
5100 Issuance of Bonds	9.			
5200 Fund Transfers-In	10.			
Total Revenues & Other Sources (lines 2-10)	11.		17,737,927	258,449 11.
Total Available (lines 1 and 11)	12.		19,937,677	1,530,254 12.

Expenditures & Other Uses				
6830 Redemption of Principal	13.		14,235,000	
6840-6850 Interest	14.		2,778,342	
6100-6800 Other Expenditures	15.		5,466	387,162 15.
Total Expenditures (lines 13-15)	16.	18,000,000	17,018,808	1,600,000 387,162 16.
6930 Fund Transfers-Out	17.			
6940 Pymt. to Escrow Agent for Def. of Debt	18.			
Total Expenditures & Other Uses (lines 16-18)	19.		17,018,808	387,162 19.

Ending Fund Balances (line 12 minus line 19)	20.		2,918,869	1,143,092 20.
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	BUDGET	ACTUAL
Instructional Improvement Fund 020		
Beginning Fund Balance	1.	2,813,152 1.
Revenues	2.	582,094 2.
Total Available (lines 1 and 2)	3.	3,395,246 3.
Expenditures		
Teacher Compensation Increases	4.	1,250,000 4.
Class Size Reduction	5.	750,000 5.
Dropout Prevention Programs	6.	750,000 6.
Instructional Improvement Programs	7.	650,000 292,004 7.
Total Expenditures (lines 4-7)	8.	3,400,000 836,294 8.
Ending Fund Balance (line 3 minus line 8)	9.	2,558,952 9.

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
 310 E-Rate
 3__ Impact Aid
 300-399 Other Federal Projects (exclude E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS (OUT) TO INDIRECT COSTS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL			BUDGET	ACTUAL	
1.	72,566	6,307,198	(343,130)	6,750,000	5,822,908	213,726
2.	(488,143)	960,359	(28,859)	845,000	473,933	(30,576)
3.	(7,202)	7,202		0		0
4.	0			0		0
5.	30,323	209,301	(3,357)	355,000	174,263	62,004
6.	0	50,030	(3,159)	55,000	46,871	0
7.	0			0		0
8.	(265,415)	3,984,927	(227,315)	4,950,000	3,898,862	(406,665)
9.	(3,639)	13,480	(618)	13,000	9,221	2
10.	0			0		0
11.	0			0		0
12.	(2,731)	334,618	(6,638)	325,000	323,717	1,532
13.	(7)	2,473	(1)	0	2,465	0
14.	1,651,711	511,818		1,500,000	65,881	2,097,648
15.	177,405	689,572		750,000	841,528	25,449
16.				0		0
17.	(57,247)	7,113,235	(386,334)	10,990,000	6,797,148	(127,494)
18.	1,107,621	20,184,213	(999,411)	26,533,000	18,456,797	1,835,626

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
 445 Dropout Prevention Program (grades 4-12)
 450 Gifted Education
 455 Family Literacy Pilot Program
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 19-29)

19.	3,142	109,250		112,000	110,598	1,794
20.	0			0		0
21.	0			0		0
22.	0			0		0
23.	1	(1)		0		0
24.	0			0		0
25.	0			0		0
26.	3,035	4		3,100	3,035	4
27.	0			0		0
28.	0			185,000		0
29.	7,237	287,505		95,000	267,828	26,914
30.	13,415	396,758		395,100	381,461	28,712

Total Federal and State Projects (lines 18 and 30)

31.	1,121,036	20,580,971	(999,411)	26,928,100	18,838,258	1,864,338
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OTHER FUNDS

- 050 County, City, and Town Grants
- 060 Full-Day Kindergarten
- 065 Full-Day Kindergarten Capital
- 071 Structured English Immersion (1)
- 072 Compensatory Instruction (1)
- 500 School Plant (Lease over 1 year)
- 505 School Plant (Lease 1 year or less)
- 506 School Plant (Sale)
- 515 Civic Center
- 520 Community School
- 525 Auxiliary Operations
- 526 Extracurricular Activities Fees Tax Credit
- 530 Gifts and Donations
- 535 Career & Tech. Ed. & Voc. Ed. Projects
- 540 Fingerprint
- 545 School Opening
- 550 Insurance Proceeds
- 555 Textbooks
- 565 Litigation Recovery
- 570 Indirect Costs
- 575 Unemployment Insurance
- 580 Teacherage
- 585 Insurance Refund
- 590 Grants and Gifts to Teachers
- 595 Advertisemen
- 596 Joint Technical Education
- 639 Impact Aid Revenue Bond Building
- 640 School Plant-Special Construction
- 650 Gifts and Donations (Capital)
- 660 Condemnation
- 665 Energy and Water Savings
- 686 Emergency Deficiencies Correction
- 691 Building Renewal Grant
- 720 Impact Aid Revenue Bond Debt Service
- 750 Permanent
- 850 Student Activities
- 95x Self Insurance
- 955 Intergovernmental Agreement
- 951 Graphics & Printing
- 855 Insurance Program W/H

	BEGINNING FUND BALANCE	REVENUE	FUND TRANSFERS IN (OUT)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL
1.	0			0		0
2.	0			0		0
3.	0			0		0
4.	0	0		0	0	0
5.	423,638	2,060		427,000	324,625	101,073
6.	333,195	95,013		100,000	0	428,208
7.	0	0		0	0	0
8.	1,228,445	69,083		250,000	0	1,297,528
9.	823,992	458,344		600,000	488,185	794,151
10.	252,254	331,179		350,000	254,793	328,640
11.	782,854	1,321,257		2,000,000	1,205,819	898,292
12.	840,407	803,812		1,000,000	778,658	865,561
13.	1,532,827	1,184,028		700,000	933,770	1,783,085
14.	0	0		0	0	0
15.	4,318	24,271		25,000	25,890	2,699
16.	0	0		0	0	0
17.	269,669	230,082		250,000	294,055	205,696
18.	41,727	4,123		15,000	1,986	43,864
19.	179,152	1,011		200,000	778,658	180,163
20.	375,903	3,521	999,411	1,000,000	904,715	474,120
21.	529,316	2,107		25,000	260,623	270,800
22.	0	0		0	0	0
23.	22,349	126		0	0	22,475
24.	3,694	5,345		10,000	7,860	1,179
25.	0	0		0	0	0
26.	0	800,000		1,300,000	1,281,977	(481,977)
27.	0	0		0	0	0
28.	0	0		0	0	0
29.	0	26,728		100,000	26,728	0
30.	125,622	706		125,000		126,328
31.	0	0		0	0	0
32.	0	0		0	0	0
33.	0	0		0	0	0
34.	0	0		0	0	0
35.	0	0		0	0	0
36.	642,161	1,199,623			1,155,020	686,764
37.	0	0		0	0	0
38.	22,299	63,381		85,000	85,680	0
39.	66,039	434,705		500,000	361,016	139,728
40.	1,600,000	8,183,027		9,500,000	8,124,232	1,658,795

A. 1. Bonds Outstanding, June 30, 2011 \$95,635,000

2. FY 2011 Assessed Valuations and Tax Rates

a. Primary	\$ 1,613,751,330.0000	Tax Rate	3.6518
b. Secondary	\$ 1,695,333,351.0000	Tax Rate	1.3993

3. Number of Schools 20

4. Actual Days in Session 178

5. Area of School District (Square Miles) 108

(Report this WHETHER OR NOT district changed boundaries in FY 2011)

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
2. Excessive/unexpected legal expense:	0	0
3. Mitigation or removal of health or safety hazard	0	0

C. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$60,469,270
2. Classroom Supplies (Function 1000, Object Code 6600)	\$2,220,033
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$8,699,479
4. Support Services—Students (Function 2100)	\$8,696,042
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$26,128,491
6. Total Current Expenditures	\$106,213,315

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 2013.

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 code

a. Total Central Services Expenditures (Function 2500)	\$2,441,035
b. Total Operation and Maintenance of Plant Expenditures (Function 2600)	\$14,237,500
c. Total Communications Expenditures (Object Code 6530)	\$167,804
d. Total Tuition Expenditures (Object Code 6560)	\$273,135

CAPITAL EXPENDITURES

a. Federal and State Projects (Funds 100-499)	\$1,593,856
b. Food Service (Fund 510)	\$19,952

OTHER

Total unused sick and vacation leave included in severance pay (All funds) \$1,109,298

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. **Teacher Salaries (All Funds, Function 1000)**

- Regular Education (Programs 100, 280, and 520)
- Special Education (Programs 200-250 and 300)
- Vocational Education (Programs 270 and 540)
- Other Programs (Programs 260, 265, 510, and 530)
- Cocurricular Activities, Athletics, and Other (Program 600)

Certified Teachers (Included in Object 6100)	Certified Substitutes (Included in Object 6100)	Contract Teachers (Included in Object 6300)
\$34,668,219	\$897,645	\$383,639
\$5,889,066	\$190,427	\$179,517
\$772,470	\$36,784	\$0
\$1,808,385	\$33,997	\$0
\$922,746	\$10,682	\$2,213

Other Items

- Textbooks (Function 1000, Object 6640) \$ 573,033
- Number of FTE-Certified Teachers 872
- Number of FTE-Contract Teachers 11

G. **American Recovery and Reinvestment Act State Fiscal Stabilization Fund, Education Jobs, and Other ARRA Grants Expenditure Detail**

- Current expenditures for K-12 instruction (Function 1000, Objects 6100-6600, 6810, 6890)
- Total current expenditures for K-12 (Functions 1000, 2000, 3100, 3200, Objects 6100-6600, 6810, 6890)
- Current expenditures for community services, adult education, and other program: outside of PSD-12 (Programs 700, 800, 900)
- Property expenditures (Functions 1000-3200, Object 6700)
- School construction expenditures (Function 4000, Objects 6100-6900)

	ARRA-SFSF	ARRA Education Jobs	Other ARRA Grants
1.	\$457,984	\$652,542	\$2,702,804
2.	\$457,984	\$1,024,635	\$2,988,486
3.	\$0	\$0	\$0
4.	\$0	\$0	\$539,580
5.	\$0	\$0	\$0

H. **Funds 525 and 526 Expenditure Detail**

Fund 525 Auxiliary Operation

- 1000 Instruction
- 2000 Support Services
- 2100 Students
- 2200 Instructional Staff
- 2300-2500, 2900 Administration
- 2600 Operation and Maintenance of Plant
- 2700 Student Transportation
- 3000 Operation of Noninstructional Services
- 3100 Food Service Operations
- 3200-3300 Enterprise/Comm. Services
- 3400 Bookstore Operations
- 4000 Facilities Acquisition & Construction
- 5000 Debt Service
- Total (lines 1-11)

Fund 526 Extracurricular Activities Fee

- 1000 Instruction
- 2000 Support Services
- 2100 Students
- 2200 Instructional Staff
- 2300-2500, 2900 Administration
- 2600 Operation and Maintenance of Plant
- 2700 Student Transportation
- 3000 Operation of Noninstructional Services
- 3100 Food Service Operations
- 3200-3300 Enterprise/Comm. Services
- 3400 Bookstore Operations
- Total (lines 13-21)

	Programs 100-600		Programs 700-900		Total
	Object 6731-37	All Other Object Codes (excluding 6900)	All Object Codes (excluding 6900)		
1.	17,267	925,902			943,169
2.	29,725	216,193			245,918
3.					0
4.					0
5.		794			794
6.					0
7.					0
8.					0
9.	895	15,043			15,938
10.					0
11.					0
12.	47,887	1,157,932	0		1,205,819
13.	2,842	707,101			709,943
14.	17,502	46,213			63,715
15.					0
16.					0
17.		185			185
18.					0
19.					0
20.					0
21.		4,815			4,815
22.	20,344	758,314	0		778,658

(1) Actual Revenues and Actual Expenditures should agree with Supplement, page 3, Fund 071—Line 13 and Fund 072—Line 26.

SUMMARY OF SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

I certify that the Annual Financial Report of Amphitheater unified School District, Pima County, for fiscal year 2011 was approved by the Governing Board on October 4, 2011, 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

(ADM):	Attending
	Resident

CTDS NUMBER

2010
15,078,000
14,802,000

100210000

2011
15,032,000
14,011,000

2. 2011 Tax Rates:

Primary	Secondary
3.6518	1.3993

ADE/AG 41-202S Rev. 8/11-FY 2011

President of the Governing Board

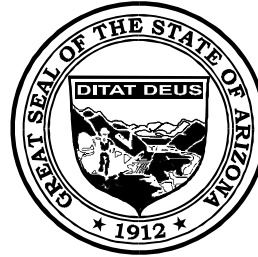
Fund/Program	Beginning Fund Balance	Actual Revenues	Other Financing Sources (Uses)	Expenditures		Ending Fund Balance
				Budget	Actual	
Regular Education				60,862,840	58,327,461	
Special Education				12,779,544	12,231,481	
Spec. Ed., ESEA, Title VIII				0	0	
Pupil Transportation				5,670,000	5,129,142	
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	
Maintenance and Operation Total	3,088,119	91,704,104	(10,000,000)	83,466,796	79,842,496	4,949,727
Classroom Site Funds	2,281,555	3,614,364		8,231,406	3,662,049	2,233,870
Instructional Improvement	2,813,152	582,094		3,400,000	836,294	2,558,952
Unrestricted Capital Outlay	4,711,798	633,919	10,000,000	16,675,375	2,490,761	12,854,956
Soft Capital Allocation	5,776,192	1,716,700	0	6,018,923	1,080,393	6,412,499
Adjacent Ways	1,271,805	258,449	0	1,600,000	387,162	1,143,092
Bond Building	25,353,356	50,047,750	0	78,044,000	19,480,284	55,920,822
Other Capital Funds	125,622	706	0	125,000	0	126,328
Building Renewal	0	0		0	0	0
New School Facilities	0	0		0	0	0
Federal Projects	1,107,621	20,184,213	(999,411)	26,533,000	18,456,797	1,835,626
State Projects	13,415	396,758		395,100	381,461	28,712
County, City, and Town Grants	0	0	0	0	0	0
Full-Day Kindergarten	0	0		0	0	0
Full-Day Kindergarten Capital	0	0		0	0	0
Structured English Immersion	0	0		0	0	0
Compensatory Instruction	423,638	2,060		427,000	324,625	101,073
School Plant Funds	1,561,640	164,096	0	350,000	0	1,725,736
Food Service	34,737	4,394,839	0	5,200,000	4,154,016	275,560
Civic Center	823,992	458,344	0	600,000	488,185	794,151
Community School	252,254	331,179	0	350,000	254,793	328,640
Auxiliary Operations	782,854	1,321,257	0	2,000,000	1,205,819	898,292
Extracurricular Activities Fees	840,407	803,812	0	1,000,000	778,658	865,561
Gifts and Donations	1,532,827	1,210,756	0	800,000	960,498	1,783,085
Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
Fingerprint	4,318	24,271	0	25,000	25,890	2,699
School Opening	0	0	0	0	0	0
Insurance Proceeds	269,669	230,082	0	250,000	294,055	205,696
Textbooks	41,727	4,123	0	15,000	1,986	43,864
Litigation Recovery	179,152	1,011	0	200,000	0	180,163
Indirect Costs	375,903	3,521	999,411	1,000,000	904,715	474,120
Unemployment Insurance	529,316	2,107	0	25,000	260,623	270,800
Teacherage	0	0	0	0	0	0
Insurance Refund	22,349	126	0	0	0	22,475
Grants and Gifts to Teachers	3,694	5,345	0	10,000	7,860	1,179
Advertisement	0	0	0	0	0	0
Joint Technical Education	0	800,000	0	1,300,000	1,281,977	(481,977)
Impact Aid Revenue Bond Building	0	0	0	0	0	0
Debt Service	2,199,750	17,737,927	0	18,000,000	17,018,808	2,918,869
Emergency Deficiencies Correction	0	0	0	0	0	0
Building Renewal Grant	0	0	0	0	0	0
Impact Aid Rev. Bond Debt Service	0	0	0	0	0	0
Permanent	0	0	0	0	0	0
Student Activities	642,161	1,199,623			1,155,020	686,764
Self-Insurance	0	0	0	0	0	0
Intergovernmental Agreements	22,299	63,381	0	85,000	85,680	0
OPEB	66,039	434,705	0	500,000	361,016	139,728
Other Funds	1,600,000	8,183,027	0	9,500,000	8,124,232	1,658,795

DISTRICT NAME Amphitheater Unified

COUNTY Pima

CTDS NUMBER 100210000

**FY 2011
STATE OF ARIZONA**



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

SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII

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)

STATE FISCAL STABILIZATION FUND (Laws 2010, 7th Special Session, Ch. 1, §145)

MAINTENANCE AND OPERATION FUND (001) EXPENDITURES FOR SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); 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	Debt Service and Miscellaneous 6800	Totals	
						Budget	Actual
300 Special Education Disability ESEA, Title VIII							
1000 Classroom 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 26) 10.	0	0	0	0	0	0	0
520 Special K-3 Program Override							
1000 Classroom 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 29) 20.	0	0	0	0	0	0	0
540 Joint Career and Technical Ed. and Vocational Ed. Center							
1000 Classroom Instruction 21.						0	0
2000 Support Services							
2100 Students 22.						0	0
2200 Instructional Staff 23.						0	0
2300 General Administration 24.						0	0
2400 School Administration 25.						0	0
2500 Central Services 26.						0	0
2600 Operation & Maintenance of Plant 27.						0	0
2900 Other 28.						0	0
3000 Operation of Noninstructional Services 29.						0	0
Total (lines 21-29) (must agree with the AFR page 2, line 33) 30.	0	0	0	0	0	0	0

**UNRESTRICTED CAPITAL OUTLAY FUND (610) EXPENDITURES FOR
SPECIAL EDUCATION DISABILITY ESEA, TITLE VIII (PROGRAM 300); 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 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals		
								Budget	Actual	
300 Special Education Disability ESEA, Title VIII										
1000 Classroom 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.
520 Special K-3 Program Override										
1000 Classroom 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.
540 Joint Career & Technical Ed. & Vocational Ed. Center										
1000 Classroom Instruction	13.							0	0	13.
2000 Support Services	14.							0	0	14.
3000 Operation of Noninstructional Services	15.							0	0	15.
4000 Facilities Acquisition and Construction	16.							0	0	16.
5000 Debt Service	17.							0	0	17.
Subtotal (lines 13-17)	18.	0	0	0	0	0	0	0	0	18.
TOTAL EXPENDITURES <i>(lines 6, 12, and 18)</i>	19.	0	0	0	0	0	0	0	0	19.

**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	Debt Service and Miscellaneous 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 Classroom 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 9, line 4)	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.		2,060								15.
Total Revenues (lines 14 and 15)	16.		2,060								16.
Expenditures											
1000 Classroom Instruction	17.		242,051	37,425					372,000	279,476	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.		38,091	6,573					55,000	45,149	24.
2900 Other	25.								0	0	25.
Total (must agree with the AFR page 9, line 5)	26.	423,638	2,060	280,142	43,998	0	485	0	427,000	324,625	26.

STATE FISCAL STABILIZATION FUND MONIES EXPENDED IN:
 MAINTENANCE AND OPERATION FUND (001); JOINT TECHNICAL EDUCATION FUND (596); UNRESTRICTED CAPITAL OUTLAY FUND (610); AND SOFT CAPITAL ALLOCATION FUND (625)

State Fiscal Stabilization Fund Monies Expended in M&O Fund 001 and JTE Fund 596	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Debt Service and Miscellaneous 6800	Totals	
						Budget	Actual
M&O Expenditures-SFSF							
199 Regular Education-SFSF 1.						0	0
261 English Language Learners Incremental Costs-SFSF 2.						0	0
266 English Language Learners Compensatory Instruction-SFSF 3.						0	0
271 Vocational and Technological Education-SFSF 4.						0	0
281-299 Special Education Other-SFSF (disability and other categories) 5.						0	0
439, 479, 499 Pupil Transportation-SFSF 6.						0	0
699 Other Instructional Programs-SFSF 7.						0	0
Total (lines 1-7) (Also include in AFR page 2, lines 1-14, 16-24 and 27) 8.	0	0	0	0	0	0	0
JTE Expenditures-SFSF							
271 Vocational and Technological Education-SFSF 9.						0	0

State Fiscal Stabilization Fund Monies Expended in UCO Fund 610, SCA Fund 625, and JTE Fund 596	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6830	Interest 6840, 6850	All Other Object Codes (excluding 6900)	Totals	
							Budget	Actual
UCO Expenditures-SFSF								
199 Regular Education-SFSF 10.							0	
261 English Language Learners Incremental Costs-SFSF 11.							0	
266 English Language Learners Compensatory Instruction-SFSF 12.							0	
271 Vocational and Technological Education-SFSF 13.							0	
281-299 Special Education Other-SFSF (disability and other categories) 14.							0	
439, 479, 499 Pupil Transportation-SFSF 15.							0	
699 Other Instructional Programs-SFSF 16.							0	
Total (lines 10-16) (Also include in AFR page 5, lines 2-9) 17.	0	0	0	0	0	0	0	
SCA Expenditures-SFSF								
199 Regular Education-SFSF 18.							0	
261 English Language Learners Incremental Costs-SFSF 19.							0	
266 English Language Learners Compensatory Instruction-SFSF 20.							0	
271 Vocational and Technological Education-SFSF 21.							0	
281-299 Special Education Other-SFSF (disability and other categories) 22.							0	
439, 479, 499 Pupil Transportation-SFSF 23.							0	
699 Other Instructional Programs-SFSF 24.							0	
Total (lines 18-24) (Also include in AFR page 5, lines 11-18) 25.	0	0	0	0	0	0	0	
JTE Expenditures-SFSF								
271 Vocational and Technological Education-SFSF 26.							0	

Page	Reference
General	
1	Line 1
1	Footnote 1
1	Lines 5 through 10

Instructions

Page	Reference
1	Lines 25 and 26
1	Line 29
1	Line 31
2	General
2	Line 10
2	Lines 13 and 14
3	Enrollment of Gifted Pupils
3	Special Ed. by Type Allocation (Section C)
3	Program 200 and Total Columns (Section C)
3	Soft Capital Allocation Used for Special Ed. (Section C)
3	M&O Detail by Obj. Code (Section E)
3	Section E, line 1
3	Section E, line 3
3	Sections G and H

Instructions

Page	Reference
3	Section I
3	Section I, line 1
3	Section I, lines 2-6
4	General
5	UCO Override
5	UCO Fund Expenditures Lines 2-9
5	SCA Fund Expenditures Lines 11-18
5	Capital Assets, Lines 1-3
5	Capital Assets, Line 4
7	Capital Funds (630, 690, and 695) Renovation & New Construction
7	New Construction Cost Per Square Foot

Instructions

Page	Reference
7	Debt Service & Adjacent Ways Expenditures Lines 13 and 14 6830, 6840-6850
7	Debt Service & Adjacent Ways Expenditures Line 15 6100-6800
7	Debt Service Expenditures Line 18
8	Fund Transfers (Out) to Indirect Costs
8	Federal Projects ARRA Grants (non- SFSF)
8	E-Rate and Impact Aid Funds
8	Other Federal Projects Line 17
9	General
9	Other Funds Line 38
9	Section B— Liabilities in Excess of the Budget

Page	Reference
9	Section C— Current Expenditures by Category
9	Section F— Teacher Salaries Lines 1-5
9	Section F—Line 6, Textbooks
9	Section G— ARRA-SFSF, Education Jobs and Other Grant Expenditures
9	ARRA-SFSF
9	ARRA Education Jobs and Other Grants
9	Section H— Funds 525 and 526
Summary	General

Instructions

Page	Reference
Summary	ADM
Summary	Other Capital Funds
Summary	Federal Projects
Summary	State Projects
Summary	School Plant
Summary	Gifts and Donations
Supplement Page 1	Program 520 Special K-3 Program Overrides Only
Supplement Page 1	Program 540
Supplement Page 2	General
Supplement Page 2	Program 540
Supplement Page 4	General
Supplement Page 4	JTED - SFSF Expenditures

Instructions

Page	Reference

Helpful Hints for Using the AFR Forms in Excel

Completing the AFR

The district name, county, and CTDS number should be entered on the cover page of the AFR. The CTDS number should not contain any slashes, dashes, etc., and must be exactly nine digits. Zeros should be entered to fill the School portion of the number on the cover page. This information will be automatically transferred to other sheets in the file.

Transfers-out must be entered as negative numbers (with a minus) on pages 8 and 9 of the AFR in order for the formulas to work correctly and for the amounts to show in parentheses. On all other pages, transfers-out should be entered as positive numbers.

The cells in the budget columns on the AFR (2011 AFR.xls) contain formulas that will automatically pull budgeted amounts from the FY 2011 budget forms and pages 2, 4, and 5

Format and View Options

To ensure the accuracy of the calculations, each sheet is protected and cells with formulas have been locked. Information should **not** be manually entered in the shaded areas or protected cells. When the sheet is protected you can move from one unprotected cell to the next using the Tab key. Formulas should not be changed or deleted unless specifically instructed to do so by the Office of the Auditor General or the ADE. Row height, column width, and cell format may be modified without unprotecting the sheet. Grid lines have been turned off in order to make the forms easier to read. Users may turn the grid lines back on without affecting the calculations or printing of the spreadsheet. Significant

File Integrity

Please keep the following in mind when using the forms in Excel to ensure that the district's data can be properly processed by ADE:

- Rows and columns should **not** be added to or deleted from the forms
- Information should **not** be copied and pasted from prior year's forms, as it can cause merged cells to unmerge and may result in duplicate reporting of expenditures, and/or the value being placed into a cell reference that is different than where ADE's processing system is expecting it, and

Sheet tabs should not be renamed

Printing

The Excel files have been formatted to print on legal size paper (8 ½” by 14”), except for the AFR Summary and Current Expenditures by School reporting page which are formatted to print on 8 ½” x 11” paper. If your printer’s settings are different from those used to setup the files, a little experimentation may be needed to get each sheet to print on one page. Users should try changing the “scaling” under page setup if needed. An entire file may be printed at once by selecting the Entire Workbook option in the Print dialog box.

If you have any questions or suggestions for improving the forms in future years, please asd@azauditor.gov.