

Final Posting: Monday, April 25, 2022 at 4:15 p.m.

SPECIAL PUBLIC MEETING OF THE AMPHITHEATER GOVERNING BOARD

**Leadership and Professional Development Center
701 W Wetmore Road
Tucson, AZ 85705**

Tuesday, April 26, 2022

5:30 PM

(Doors open 30 minutes prior to the start of the meeting)

AMPHITHEATER PUBLIC SCHOOLS

MISSION

To empower all students to become contributing members of society equipped with the skills, knowledge, and values necessary to meet the challenges of a changing world.

We Believe

- ❖ ***All students can learn and achieve.***
- ❖ ***Everyone has unique strengths, talents, and needs.***
- ❖ ***All students and staff should be responsible for and dedicated to educational excellence.***
- ❖ ***Education requires cooperation, honesty, and respect among the students, parents, staff, school, and community.***
- ❖ ***The school community deserves a safe and caring environment.***
- ❖ ***Our actions reflect our values and our dedication to meeting student needs fairly and equitably.***
- ❖ ***Ample resources are essential to accomplish the Mission.***

We Value

achievement, caring, creativity, curiosity, diligence, diversity, fairness, honesty, kindness, respectfulness, responsibility and service to the community.

AGENDA*

As permitted by the Arizona Open Meeting Laws, Board members may participate in this meeting by telephone, video or internet conference. This meeting will also be audio streamed live for the public online. The link for the meeting will be posted on the District's website, www.amphi.com.

Persons present at the Board meeting may complete a form requesting to speak to the Board. Individuals who wish to address the Board in-person during Call to the Audience should fill out a public comment card and hand it to the Governing Board Secretary located in the main hallway of the Leadership and Professional Development Center. All comments are limited to 3 minutes to ensure an equitable opportunity to address the Board. In addition, to ensure adequate time is available for other Governing Board business, a maximum time limit for Public Comment will be observed. Those unable to speak within the specified time limits may also submit comments to the Board in writing.

* The Governing Board may meet in an executive session concerning any item on this agenda for purpose of consultation with legal counsel, pursuant to A.R.S. § 38-431.03(A)(3). Rules of Order that apply to Governing Board meetings may be suspended by a vote of the majority of the Board. One or more Governing Board members may attend by electronic means.

¹ Persons interested in addressing the Governing Board must complete and submit a form available from the Governing Board secretary. Procedures for addressing the Board are outlined on the form.

² Information items are for discussion only; no action will be taken.

³ Details are available in the offices of the Associate Superintendents, Associate to Superintendent, and Chief Financial Officer.

⁴ Study session items are for discussion only; no action will be taken.

1. CALL TO ORDER AND SIGNING OF THE VISITOR'S REGISTER

Ms. Vicki Cox Golder, President

2. EXECUTIVE SESSION*

- A. Motion to Recess Open Meeting and Hold an Executive Session for: 4
 - A. Consideration and Decision Upon Long-term Suspension/Expulsion Hearing Officer's Recommendations, Pursuant to A.R.S. § 15-843(F)(2) Regarding:
 - a. Student # 30037242
 - b. Student # 30042434

- B. Consideration and Determination of Appeal of Long-term Suspension/Expulsion Hearing Officer's Decision Pursuant to A.R.S. § 15- 843(A) Regarding:
 - a. Student # 30072417

- C. Discussion and Consultation with Representatives of the Governing Board In Order to Consider its Position and Instruct Its Representatives in the Meet and Confer Process Pertaining to Policy, Compensation and Benefits for Certificated, Professional Non-Teaching, Support and Administrative Staff Pursuant to A.R.S. § 38-431.03(A)(5)

3. RECONVENE PUBLIC MEETING

4. PLEDGE OF ALLEGIANCE

5. ANNOUNCEMENT OF DATE AND PLACE OF NEXT REGULAR GOVERNING BOARD MEETING

Tuesday, May 10, 2022 at 6:00 p.m., Wetmore Center, 701 W. Wetmore Road, Tucson AZ 85705 in the Leadership & Professional Development Center, SE Entrance and Parking

6. PUBLIC COMMENT¹ (45 Minutes Maximum)

7. CONSENT AGENDA³

- A. Approval of Appointment of Administrative Personnel 5
- B. Approval of Appointment of Non-Administrative Personnel 36
- C. Approval of Personnel Changes 42
- D. Approval of Leave(s) of Absence 45
- E. Approval of Separation(s) and Termination(s) 47
- F. Approval of Stipend for Coaching Volunteers 51
- G. Approval of Minutes of Previous Meeting(s) 53
- H. Approval of Vouchers Totaling and Not Exceeding Approximately \$1,784,902.48 75
- I. Acceptance of Gifts 76
- J. Acceptance of the Uniform System of Financial Records Compliance Questionnaire, Single Audit Reporting Package and Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2021 78
- K. Approval of Fireworks for Canyon del Oro High School and Ironwood Ridge High School Graduation Ceremonies 309
- L. Approval of Out of State Travel 312

8. ACTION

- A. Resolution of the Governing Board Recognizing the Contributions of Teachers and Educational Professionals in the District and Setting May 2 - 6, 2022 as "Teacher and

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Educational Professionals Appreciation Week” and Tuesday, May 3, 2022 as “Teacher and Educational Professionals Day”

B. Approval of Joint Recommendation from Meet and Confer Committee for Initial Changes to Employee Compensation for Fiscal Year 2022-2023

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9. **PUBLIC COMMENT**¹ (45 Minutes Maximum)

10. **BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS**

11. **ADJOURNMENT**

In addition to display at various locations, copies of each agenda are available 24 hours prior to the meeting at www.amphi.com, and at the Wetmore Center, 701 West Wetmore Road, Tucson, AZ 85705. The public and the press are also welcome to examine in the Records Department all non-confidential supporting materials for the agenda. Requests for copies, at cost, of any of these supporting materials will be honored as timely as possible.

If you need special accommodations, please call the Governing Board office: (520) 696-5158

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**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Executive Session

- A. Motion to Recess Open Meeting and Hold an Executive Session for:**
 - A. Consideration and Decision Upon Long-term Suspension/Expulsion Hearing Officer's Recommendations, Pursuant to A.R.S. § 15-843(F)(2) Regarding:**
 - a. Student # 30037242**
 - b. Student # 30042434**
 - B. Consideration and Determination of Appeal of Long-term Suspension/Expulsion Hearing Officer's Decision Pursuant to A.R.S. § 15-843(A) Regarding:**
 - a. Student # 30072417**
 - C. Discussion and Consultation with Representatives of the Governing Board In Order to Consider its Position and Instruct Its Representatives in the Meet and Confer Process Pertaining to Policy, Compensation and Benefits for Certificated, Professional Non-Teaching, Support and Administrative Staff Pursuant to A.R.S. § 38-431.03(A)(5)**

BACKGROUND:

The Board may wish to convene an executive session to discuss the items listed above pursuant to A.R.S. § 15-843(F)(2), A.R.S. § 15-843(A) and/or A.R.S. § 38-431.03(A)(5).

RECOMMENDATION:

The administration recommends the Board take action to convene an Executive Session.

INITIATED BY:


Michelle H. Tong, J.D.,
Associate to the Superintendent and General Counsel

Date: April 18, 2022


Todd A. Jaeger, J.D., Superintendent



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Appointment of Administrative Personnel

BACKGROUND:

Administration presents the below candidates to the Governing Board for review and approval for hire into an administrative position for Fiscal Year (FY) 2022-2023. Pertinent information about the interview process for each position is set forth below.

1. Amphitheater High School Assistant Principal

The position of Assistant Principal of Amphitheater High School was advertised as open for FY 22-23 and qualified applicants reviewed. Tassi Call, Matt Munger, Julie Valenzuela, and Albert Malis screened 39 files for the position. Seven candidates were selected to interview with the committee. The individuals interviewed were: Tyrone Cepfers, Trechel Gindt, Antasio Holley, Mark Pincus, Leighann Reynolds, David Romero, and Nathaly Santin.

The interview committee consisted of:

- Matt Munger, Associate Superintendent for Secondary Education
- Albert Malis, Principal at Amphitheater High School
- Ben Bultman, Teacher at Amphitheater High School
- Jimmy Harper, Parent of a Student at Amphitheater High School
- Marian Johnson, Teacher at Amphitheater High School
- Lori Valenzuela, Administrative Assistant at Amphitheater High School

Based on the ratings of the interview committee, the following 2 candidates were brought forward for a second interview on Monday, April 11, 2022: Tyrone Cepfers and Leighann Reynolds. The interview committee consisted of the following individuals:

- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Albert Malis, Principal at Amphitheater High School

Based on the ratings of the second interview committee, Leighann Reynolds was recommended as the finalist to interview with Superintendent Todd Jaeger on Monday, April 18, 2022.

Superintendent Todd Jaeger recommends **Leighann Reynolds** for the position of Assistant Principal of Amphitheater High School for FY 22-23.

2. Amphitheater Middle School Assistant Principal

The position of Assistant Principal of Amphitheater Middle School was advertised as open for FY 22-23 and qualified applicants reviewed. Tassi Call, Matt Munger, Julie Valenzuela, and Angela Wichers screened 19 files for the position. Six candidates were selected to interview with the committee. The individuals interviewed



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AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

were: Monique Berry-Kelley, Tyrone Cephers, Manuel Padilla, Mark Pincus, Leighann Reynolds, and Doreen Williams.

The interview committee consisted of:

- Matt Munger, Associate Superintendent for Secondary Education
- Angela Wichers, Principal at Amphitheater Middle School
- Sabrina Lopez, Parent of a Student at Amphitheater Middle School
- Sarah Lortie, Teacher at Amphitheater Middle School
- Isabel Nunez-Zuniga, Bilingual Community Liaison at Amphitheater Middle School
- Tamara Paulson-Midgley, Teacher at Amphitheater Middle School

Based on the ratings of the interview committee, the following 3 candidates were brought forward for a second interview on Monday, April 11, 2022: Tyrone Cephers, Manuel Padilla and Leighann Reynolds. The interview committee consisted of the following individuals:

- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Angela Wichers, Principal of Amphitheater Middle School

Superintendent Todd Jaeger recommends **Tyrone Cephers** for the position of Assistant Principal of Amphitheater Middle School for FY 22-23.

3. Coronado K-8 School Assistant Principal

The position of Assistant Principal of Amphitheater High School was advertised as open for FY 22-23 and qualified applicants reviewed. Tassi Call, Matt Munger, Julie Valenzuela, and Jennifer “JJ” Letts screened 47 files for the position. Seven candidates were selected to interview with the committee and one candidate withdrew. The individuals interviewed were: Monique Berry-Kelley, Andrea Fyock, Darin Mapes, Mark Pincus, Susan Shoopman, and Julie Suci.

The interview committee consisted of:

- Matt Munger, Associate Superintendent for Secondary Education
- Jennifer Letts, Principal at Donaldson Elementary School
- Kristy Milne, Parent of a Student at Coronado K-8
- Joy Ochoa, Teacher at Coronado K-8
- Shane Sholl, Parent of a Student at Coronado K-8
- Diana Venegas Long, Bilingual Clerk at Coronado K-8

Based on the ratings of the interview committee, the following 2 candidates were brought forward for a second interview on Wednesday, April 20, 2022: Andrea Fyock and Darin Mapes. The interview committee consisted of the following individuals:



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- Todd Jaeger, Superintendent
- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Michelle Tong, Associate to the Superintendent and General Counsel
- Scott Little, Chief Financial Officer
- Jennifer Letts, Principal at Coronado K-8 for FY 22-23 school year

Superintendent Todd Jaeger recommends **Andrea Fyock** for the position of Assistant Principal of Coronado K-8 School for FY 22-23.

4. Ironwood Ridge High School Assistant Principal

The position of Assistant Principal of Ironwood Ridge High School was advertised as open for FY 22-23 and qualified applicants reviewed. Tassi Call, Matt Munger, Julie Valenzuela, and Albert Malis screened 18 files for the position. Five candidates were selected to interview with the committee. The individuals interviewed were: Tyrone Cephers, Jonathan Corbus, Andrea Fyock, Mark Pincus, and Julie Suci

The interview committee consisted of:

- Matt Munger, Associate Superintendent for Secondary Education
- Dr. Orante Jenkins, Principal of Ironwood Ridge High School for FY 22-23
- Ben Anderson, Teacher at Ironwood Ridge High School
- Amy Davidson, Counselor at Ironwood Ridge High School
- Rebecca Ford, Parent of a Student at Ironwood Ridge High School
- Bonnie McGann, Secretary at Ironwood Ridge High School

Based on the ratings of the interview committee, the following 2 candidates were brought forward for a second interview on Wednesday, April 20, 2022: Tyrone Cephers and Mark Pincus. The interview committee consisted of the following individuals:

- Todd Jaeger, Superintendent
- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Michelle Tong, Associate to the Superintendent and General Counsel
- Scott Little, Chief Financial Officer
- Dr. Orante Jenkins, Principal of Ironwood Ridge High School for FY 22-23 School Year

Superintendent Todd Jaeger recommends **Mark Pincus** for the position of Assistant Principal of Ironwood Ridge High School for FY 22-23.



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5. La Cima Middle School Assistant Principal

The position of Assistant Principal of La Cima Middle School was advertised as open for FY 22-23 and qualified applicants reviewed. Tassi Call, Matt Munger, Julie Valenzuela, and Dr. Anne Dudley screened 14 files for the position. Six candidates were selected to interview with the committee, one candidate withdrew and one candidate was a “no show, no call” for the interview. The individuals interviewed were: Monique Berry-Kelley, Andrea Fyock, Mark Pincus, and Doreen Williams.

The interview committee consisted of:

- Matt Munger, Associate Superintendent for Secondary Education
- Dr. Anne Dudley, Principal at La Cima Middle School
- Ember Goldstein, Parent of a Student at La Cima Middle School
- Kate Guymon Teacher at La Cima Middle School
- Alex Litchfield, Administrative Assistant at La Cima Middle School
- Caryn McGee, Teacher at La Cima Middle School
- Basilio Molina, Parent of a Student at La Cima Middle School

Based on the ratings of the interview committee, the following 2 candidates were brought forward for a second interview on Wednesday, April 20, 2022: Monique Berry-Kelley and Mark Pincus. The interview committee consisted of the following individuals:

- Todd Jaeger, Superintendent
- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Michelle Tong, Associate to the Superintendent and General Counsel
- Scott Little, Chief Financial Officer
- Dr. Anne Dudley, Principal at La Cima Middle School

Superintendent Todd Jaeger recommends **Monique Berry-Kelley** for the position of Assistant Principal of La Cima Middle School for FY 22-23.

6. Mesa Verde Elementary School Interim Principal

The position of Mesa Verde Elementary School Principal will become vacant for FY 22-23. A standard administrative hiring process takes between six to eight weeks to complete because the position must be advertised and qualified applicants screened and interviewed. The Mesa Verde school community cannot wait until summer to hire a school principal. It is important that the students, families and staff at Mesa Verde Elementary end the school year knowing that plans are in place for their school to continue its tradition of excellence next year.

Fortunately, Amphitheater Public Schools has an experienced administrator on staff who is available to serve as an interim principal for Mesa Verde Elementary School in FY 22-23. Administration recommends appointing Tim Ripp as an interim Principal at Mesa Verde for FY 22-23 to ensure a seamless leadership transition. Mr.



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Ripp is willing to serve as an interim Principal at Mesa Verde Elementary School to give the community consistency so that a competitive hiring process can begin in January 2023 to fill the Principal position for FY 23-24.

Mr. Ripp currently serves as an Assistant Principal at Wilson K-8 School where he has worked since 2018. Assistant Principal Ripp started with Amphitheater Public Schools since 2012 and, prior to becoming an administrator, he worked as a Curriculum and Instruction Support Specialist (CISS) mentoring new teachers for two years. He has worked closely with the Mesa Verde Elementary School community in the past, knows the school's mission and vision, and has strong administrative experience working with elementary students.

Superintendent Todd Jaeger recommends that Tim Ripp be appointed into the position of Mesa Verde Elementary School Principal on an interim basis for FY 2022-2023.

7. Prince Elementary School Assistant Principal

The position of Assistant Principal of Prince Elementary School was advertised as open for FY 22-23 and qualified applicants reviewed. Tassi Call, Matt Munger, Julie Valenzuela, and Laurie Sheber screened 27 files for the position. Six candidates were selected to interview with the committee. One candidate withdrew. The individuals interviewed were: Monique Berry-Kelley, Samantha Doyle, Isabel Kelsey, Karen Pischansky, and Doreen Williams.

The interview committee consisted of:

- Tassi Call, Associate Superintendent for Elementary Education
- Laurie Sheber, Principal of Prince Elementary
- Isabel Aguilar, Parent of a student at Prince Elementary
- Gabriela Gonzalez, Teacher at Prince Elementary
- Kris Holt, Instructional Coach at Prince Elementary
- Violeta Keifer, Library Aide at Prince Elementary
- Nicole Perez, Parent of a student at Prince Elementary

Based on the ratings of the interview committee, Samantha Doyle was brought forward for a second interview on Monday, April 11, 2022. The interview committee consisted of the following individuals:

- Tassi Call, Associate Superintendent for Elementary Education
- Matt Munger, Associate Superintendent for Secondary Education
- Laurie Sheber, Principal of Prince Elementary

Based on the ratings of the second interview committee, Samantha Doyle was recommended as the finalist to interview with Superintendent Todd Jaeger on Monday, April 18, 2022.

Superintendent Todd Jaeger recommends **Samantha Doyle** for the position of Assistant Principal of Prince Elementary School for FY 22-23.



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

RECOMMENDATION:

It is the recommendation of Administration that the Governing Board approve the above identified administrative appointments as presented.

INITIATED BY:

Michelle Tong

Michelle H. Tong, J.D.
Associate to the Superintendent and General Counsel

Date: April 22, 2022

Todd A. Jaeger
Todd A. Jaeger, J.D. Superintendent

4/26/2022

**GOVERNING BOARD MEETING
APPOINTMENTS**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXP CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Berry-Kelley	Monique	Assistant Principal	CT-AD	La Cima Middle School	MSA	0 years	Replacement	Mr. Jaeger	*
Cephers	Tyrone	Assistant Principal	CT-AD	Amphi Middle School	MSA	5+ years	Replacement	Mr. Jaeger	*
Doyle	Samantha	Assistant Principal	CT-AD	Prince Elementary	ESA	0 years	Replacement	Mr. Jaeger	*
Fyock	Andrea	Assistant Principal	CT-AD	Coronado K-8 School	MSA	0 years	Replacement	Mr. Jaeger	*
Pincus	Mark	Assistant Principal	CT-AD	Ironwood Ridge High	HSA	0 years	Replacement	Mr. Jaeger	*
Reynolds	Leighann	Assistant Principal	CT-AD	Amphi High School	HSA	0.5 years	Replacement	Mr. Jaeger	*
Ripp	Timothy	Principal	CT-AD	Mesa Verde Elementary	ESP	0 years	Interim	Mr. Jaeger	*

*	2022-2023 School Year	HSP High School Principal	ADCT	Addendum Certified
Addendum	Former employee or new hire receiving extra-curricular position	MSP Middle School Principal	ADCL	Addendum Classified
New	New hire filling a newly created position	ESP Elementary School Principal	ADACS	Addendum Amphi Community Schools
Rehire	Former employee returning to a position in the district	HSA High School Assistant Principal	ADDM	Addendum Only
Replacement	New hire filling a vacated position	MSA Assistant Middle School Principal	CT-AD	Certified Administrative
Rescind	Declined position after appointment	ESA Elementary Assistant Principal	CT	Certified
		SAS Support Administrator	CL-AD	Classified Administrative
			CL	Classified
			PR	Professional
			ASW	Student Worker

Monique Berry-Kelley

CERTIFICATIONS

Principal Certificate, PreK-12, Arizona
Elementary Teaching Certificate with SEI Endorsement, K-8
Google Certified Educator

EDUCATION

Master of Education, with Distinction
 Educational Leadership, Principal K-12
 Northern Arizona University, Flagstaff, Arizona May 2014

Bachelor of Arts
 Elementary Education
 University of Arizona, Tucson, Arizona May 2007

PROFESSIONAL EXPERIENCE

Elementary School Teacher August 2007-Present
 Lulu Walker Elementary August 2017 – Present
 Nash Elementary August 2007- May 2017

- Plans and delivers core instruction for diverse learners in second through fifth grade based on Arizona State Standards
- Establishes and maintains positive communication and relationships with students, families, and staff
- Uses quantitative and qualitative data to determine the specific needs of students to design and implement personalized instructional activities to each student in my classroom
- Monitors student progress by analyzing a variety of assessment data and student work samples and adjusting activities to meet the diverse needs of all students.
- Serves as team leader to facilitate team meetings and foster effective practices of planning, data analysis, and student interventions
- Collaborates with PLC to evaluate and analyze ELA, Math, Science, and Social Studies curriculum with the purpose of creating differentiated activities to meet students' diverse needs.

Achieve Site Coordinator, *Lulu Walker Elementary* 2020-Present

- Interviews and hires teachers for after school program and enrichment classes
- Creates program schedule
- Evaluates program Year at a Glance
- Budgets allocated funding based on site needs
- Supervises teachers and staff to ensure program compliance with Arizona Department of Education
- Manages time sheets and paperwork for teachers, staff and students

AVID Site Coordinator, *Lulu Walker Elementary* 2020-Present

- Works with administrator and AVID Site Team to develop AVID Site Plan
- Plan and leads monthly AVID Site team meetings
- Collaborate with Administrator and AVID site team to determine action steps for school wide AVID implementation

Leadership Team Member, *Lulu Walker Elementary*

2020-Present

- Analyzed Comprehensive Needs Assessment to determine strengths and needs of school program
- Drafted Integrated Action Plan to achieve desired outcomes by identifying critical needs and eradicating root causes of those needs

PBIS Team Member, *Lulu Walker Elementary* 2020-Present

- Worked with PBIS team to analyze student behavior data to determine needs to plan school-wide behavior program
- Generated school-wide PBIS Matrix to address the needs of all students

Student Council Advisor, *Lulu Walker Elementary* 2018 - Present

- Mentors and guides student leaders in the planning of school spirit and fundraising events
- Coordinates and schedules weekly student council meetings

- Assist students with managing budget and finances to ensure accurate records.
 - Empowers student leaders to be a voice for their fellow classmates in making decisions for the student body
- Science Fair Director, Lulu Walker Elementary** *2017-Present*
- Work with science fair committee to plan and organize school science fair
 - Plan and Organize STEM activities and vendors for the annual STEM Extravaganza family night
 - Communicate science fair expectations and requirements to teachers in grades K-5
 - Recruited volunteers to serve as science fair judges
 - Communicated with SARSEF director to plan assemblies, class presentations, and family nights.

- Proposition 301 Site Coordinator, Nash Elementary** *2011-2017*
- Drafted the 301 site plan in alignment with the school and district initiatives
 - Communicated expectations to all 301 participants
 - Ensured that all participants adhered to deadlines and met the requirements to receive 301 Pay for Performance

- Science Fair Director, Nash Elementary** *2010-2017*
- Worked with co-Director to organize school science fair
 - Communicated science fair expectations and requirements to teachers in grades K-5
 - Recruited volunteers to serve as science fair judges
 - Provide correspondence between SARSEF and school site to plan presentations and family nights
 - in order to maximize student achievement

- Summer Learning Lead Teacher, Keeling Elementary School** *June 2014*
- Supervised summer school teachers and staff to ensure a safe and structured learning environment
 - Provided remedial reading instruction in a blended learning format for students from kindergarten through third grade using the I-Ready Program

- 6th Grade Summer Learning Math Bridge Teacher, La Cima Middle School** *June 2013*
- Delivered remedial math instruction to students in a blended learning format, using the i-Ready Program
 - Used diagnostic assessments to target specific areas to meet each student’s individualized learning needs
 - Utilized small groups and personalized instruction to ensure student mastery of skills indicated as an area of need.

- Facility Director, Flowing Wells Extension Programs Inc.** *January 2001- July 2009*
- Hired, trained, and supervised staff in after school and summer program for students in kindergarten through 6th grade
 - Responsible for the planning, organization and coordination of all of the YES program operations and activities
 - Provided correspondence with parents and caregivers regarding billing information student relation
 - Ensured Building was safe and in compliance with the Arizona Department of Health Services

COMMUNITY SERVICE

- Girl Scouts of Southern Arizona**
- Troop Co-Leader *November 2020- Present*
- Mentors and empowers girls from kindergarten through 5th grade to be innovators, leaders, and build a strong sense of self through weekly meetings and hands-on learning experiences.

- Marana Parks and Recreation**
- Youth Flag Football Coach *January 2013 - January 2015*
- Coached and Mentored youth co-ed team members in discussions and practices of strategic play, fair play, teamwork and sportsmanship.

- Amateur Softball Association (ASA)**
- 14U Girls FastPitch Softball Head Coach *August 2011 – October 2014*
- Mentored and coached girls ages 12 to 16 in teamwork, work ethic, and sportsmanship on a competitive travel team
 - Organized and ran practices, scrimmages and games. Organized traveling details for out of state tournaments.
 - Managed team finances and equipment.

MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS

- Tucson Alliance of Black Educators *February 2021-Present*
- Association for Supervision and Curriculum Development *August 2012- Present*

Tyrone Cephers

Summary

Educator with 17 years' experience, primary strengths include changing lives. Giving students the confidence to achieve their goals. Specific strengths in getting parents involved with their children's education, and raising the awareness of my peers on education.

Goal Setting

Team Leader

Mentoring Motivator

Group Coordinator

Performance Building

Education

Principal Certification

Northern Arizona University July 2007

Masters of Arts in Educational Counseling

University of Phoenix August 2004

Bachelor of Arts in Broadcast Journalism

Southern University, Baton Rouge, La May 1995

July 2015 to 2021

Assistant Principal (Athletics/Activities)

Sahuaro High School (Tucson Unified School District): Effectively being part of positive change at a school that relies heavily on open enrollment that makes Sahuaro one of the largest schools in TUSD. At the beginning of my tenure I was in charge of Operations along with the Social Studies, and Exceptional Education Departments. Through Operations our team created progressive change as we had to successfully change the mindset of our students to assist in keeping our campus clean through a plan I developed to have the students who bought school lunch to eat in a designated area until we could get other areas under control and cleaned under our expectations. Transitioning into the 2016 school year I was charged with taking over Athletics and Activities. Through my time in this position I realized structure change would help us work more efficiently by delegating certain duties to the skill sets of those in our department. This has allowed us to work more fluid with district expectations/policies while leading the charge in areas such as processing the necessary guidelines for how booster clubs should work with schools to be in compliance with all policies pertaining to sports, clubs, and activities. Through our efforts, our department was recognized as a top Title IX school by winning the

Tony Komadina award, "which recognizes schools who obtain overall excellence in interscholastic activities in their girl's athletic programs." This is highest recognition a school can get for being in total compliance with Title IX initiatives.

July 2014 to June 2015

Assistant Principal

Westminster High School (Westminster Colorado): Leading the charge for the School Counselor's, Special Education Department, AVID, Adco Diversion, Truancy, Front Range Community College, College Career Day, Eighth grade Showcase, Youth Conference and Truancy Task Force Team. Along with supporting them through all of their meetings and district, lead objectives. Directing the ninth and tenth grade level ACT-Aspire testing, AP testing, PARCC, and making sure that all data aligned with these tests are recorded and reported accurately.

September 2009 to June 2014

Assistant Principal/Regional Athletic Director:

Far Northeast Region (Denver, Co): Responsible for all athletics that includes 10 high schools as well as coordinating with all youth leagues and feeder schools. Hiring of coaches and completing all tasks aligned with the Colorado High School Athletics Association. Manger of a comprehensive Intramurals program that feeds the organized high school sports programs that includes close to 3000 students. Tutoring and mentor programs are included in order to help student athletes maintain a high GPA that will allow them to participate at the collegiate level in intramurals or college level athletics. With the goal being 90 percent participation across the region I collect and report monthly participation percentages from each school. During the years of 2009-2011 mentored and evaluated the foreign language, Arts, Maintenance, and AVID departments. Assisting in hiring of new teachers and mentoring Teachers In Residence while recruiting new teachers to the Far Northeast. Controlling a comprehensive budget of more than One Hundred Thousand dollars that encompasses Athletics and Activities that allow me to promote a successful environment for coaches, athletes, and students who seek extracurricular activities as a part of their overall educational experience.

August 2007 to September 2009

Associate Principal- Estes Elementary (Tucson, Az): Responsible for Discipline, Special Education meetings for our Special Education Preschool Program. I also have the responsibility of monitoring our grade level aides, making sure they are fulfilling their duties for their teachers and our students. I also collaborate with our custodians as the site supervisor.

August 2005 to May 2007

Counselor/Assistant to the Principal- Estes Elementary. Responsible for classroom guidance lessons and school discipline. I also facilitate support groups for students who are in need upon request of parents. I'm also responsible for our grade level aides and their responsibilities towards our students and school.

August 2004 to May 2005

Counselor-Hohokam Middle School (Tucson, Az)

Responsible for sixth grade students through planning, and enabling them to deal with issues that pertain to middle school students.

August 1997 to June 1999 Special Education Teacher- Southeast Middle School (Baton Rouge, La)

Taught special education students ages 12-16 in public school system. Met and exceeded all educational goals by establishing a positive teaching environment.

August 1996 to June 1997 Upper Level Special Education Teacher-

Banks Elementary (Baton Rouge, La).

Responsible for the students ages 10-14.

Increased test scores by 25% in one year (two students were able to transition to regular education classes).

Educational Accomplishments

2013-14-5A Colorado Athletic Director of the year nomination. 2010 developed the Next Level Plan that increased the GPA across the region for the athletic department. PowerPoint available. Led a teacher successfully through a probation plan that was successfully completed and is now a district model. Led an athletic program back to being relevant in several sports along with starting up a cross-country program that was non-existent. Brought a soccer program to its first national ranking and second consecutive playoff berth.

Samantha Doyle

My career objective is to pursue a school leadership opportunity working with other administrators, teachers, and students in a collaborative environment where commitment, integrity and competence are highly valued and utilized.

EDUCATION/CERTIFICATION

M.Ed.	Educational Leadership K-12, Northern Arizona University, AZ, 2017
BA	Elementary Education, University of Arizona, Tucson, AZ, 2012
Teacher Certificate	K-8 Elementary Education, Arizona
SEI Education	K-12 Endorsement, Arizona

ADMINISTRATIVE AND LEADERSHIP EXPERIENCES

TEACHER CLARITY PLAYBOOK CERTIFIED TRAINER K-12, Tanque Verde Elementary School, Tucson, AZ, 2021-2022

- Developed a three-day training to teach educators K-12 about the Teacher Clarity Playbook
- Assisted teachers in unpacking standards, determining learning intentions and success criteria for individual lessons, and helped identify relevancy for each lesson
- Facilitated meaningful conversation around reflection and growth

NWEA PROFESSIONAL DEVELOPMENT FACILITATOR, Prince Elementary, Tucson, AZ, 2017-2020

- Developed trainings for new teachers to model how to use the data to plan intervention or enrichment lessons for students based on their individual and group data
- Provided support for teachers with using their data and identifying ways to use the curriculum to address student needs

**PRINCIPAL DESIGNEE, Prince Elementary School,
Tucson, AZ, 2016- 2020**

- Served as point of contact and took on principal responsibilities when site administration was off campus
- Assisted in supervision before school, after school, and during lunch when needed
- Assisted in school calendar scheduling

**MENTOR TEACHER, Prince Elementary School, Tanque Verde Elementary School,
Tucson, AZ, 2016- 2022**

- Supervised teacher candidates and helped them meet the requirements of their program
- Mentored teacher candidates through lesson planning, classroom management, and professionalism
- Assisted teacher candidates when applying for jobs
- Attended meetings with college supervisors to support teacher candidates and ensure success

**ENGLISH LANGUAGE DEVELOPMENT COORDINATOR, Prince Elementary School,
Tucson, AZ 2015- 2017**

- Created the schedule for schoolwide English Language Learner assessment
- Mentored new teachers in the English Language Learner program
- Evaluated Writing assessment for grades 3-5

**PRINCE LEADERSHIP TEAM MEMBER, Prince Elementary School,
Tucson, AZ 2014- 2020**

- Helped collaboratively create the mission and vision statement for Prince Elementary
- Assisted in the development of the Belief Statements for Prince Elementary
- Helped evaluate and revise the School Improvement Plan for Prince Elementary
- Engaged in a book study about educating students living in poverty to help better serve the needs of our students
- Helped create the new Positive Behavior Intervention and Support system
- Collaborated with colleagues to make school-wide decisions

**PRINCE CARNIVAL COMMITTEE CHAIR, Prince Elementary School,
Tucson, AZ 2017- 2020**

- Delegated jobs to committee members
- Gathered donations from dozens of local community businesses
- Contacted parents to assist with the carnival and enhance parental participation in school events

TEACHING EXPERIENCE

THIRD GRADE TEACHER, Tanque Verde Elementary School, Tucson, AZ, 2020- 2022

- Collaborated with grade level team to develop curriculum aligned to essential standards in Reading and Math
- Planned and implemented lessons for a diverse group of students to ensure high levels of learning for all students
- Researched and utilized latest technological resources for instructional purposes
- Implemented a positive culture which promoted student responsibility and accountability
- Planned and coordinated thematic units with my team

THIRD GRADE TEACHER, Prince Elementary School, Tucson, AZ, 2017- 2020

- Collaborated with team members to implement a rigorous curriculum to prepare students for the AZ Merit
- Implemented instruction using Common Core standards as well as district calendar
- Maintained a positive learning environment which promoted student responsibility and accountability

ENGLISH LANGUAGE LEARNER TEACHER 3-5, Prince Elementary School, Tucson, AZ, 2012- 2017

- Assisted in creating the district wide grammar curriculum
- Used a variety of engagement and teaching strategies to keep students interested and engaged
- Contributed to the increased passing rate of the statewide English Language Learner Assessment
- Created more opportunities for English Language Learners to become involved with sports, after school clubs, and enrichment programs
- Advocated for students and their families to obtain necessary items needed to be successful during school; school supplies, transportation to appointments, clothing, food, etc.
- Worked with community members to gather clothing, household items, and food for families

SKILLS

- Effective collaboration skills and ability to facilitate productive discussions among teachers and students
- Interpersonal communication skills which allow for a positive tone to which students, parents, community members, and colleagues can respond
- Able to utilize different group settings and differentiate instruction to maximize learning
- Knowledgeable of Arizona State Standards and ensure instruction adheres to those standards
- Ability to effectively communicate and collaborate with various stakeholders for the benefit of students
- Efficiently lesson plan and accommodate the needs of all students, while providing appropriate intervention and enrichment opportunities
- Able to develop a positive classroom culture through explicit social-emotional learning

ADDITIONAL TRAINING/PROFESSIONAL DEVELOPMENT

Success Criteria- Doug Fisher- 2022

The Virtual Summit on RTI at Work- 2022

Teacher Clarity Playbook Training to become a certified instructor- 2021

Engagement by Design- Doug Fisher- 2021

Simplifying Response to Intervention Book Study- 2021

VITALS training, Tucson, AZ- 2019

Wilson Language Training: Foundations, St. Louis, Missouri- 2018

No Excuses University Professional Development, Tucson, AZ- 2017

OELLAS Conference, Tucson, AZ, December 2013, 2014, 2016.

AVID Conference, San Diego, CA- 2015.

No Excuses University Conference, Sacramento, CA-2013

Honors and Awards

Arizona ELL Teacher of the Year Runner-Up—2016

Nominee for Rodel Exemplary Teacher—2015

References

References will be included if requested.

Andrea D. Fyock

JOB OBJECTIVE

To obtain an administrative position in which creativity, dedication, and team collaboration can be used to educate and motivate students, professional staff, parents and community members.

LEADERSHIP EXPERIENCE SUMMARY

- 2019-2022** Administrative Designee
- 2020-2021** Summer School lead teacher
- 2017-2022** Special Education Facilitator/Leadership Team Member
Oversee six teachers and eight paraprofessionals
- 2014-2017** Managed site-based inclusion department to provide instruction and support for disabled students. Supervised six educational assistants and one student teacher
- 2011-2014** Served as both the Site Director of the Special Education Department and as the Interim Dean of Students
- 2004-2005** Child Study Team Leader
- 1999-2002** 5th grade Team Leader/Lead Teacher

EDUCATION

Grand Canyon University, Phoenix, AZ **2015**
Master of Educational Administration

Northern Arizona University, Flagstaff, AZ **1998**
Bachelor of Science in Elementary and Special Education, *Magna Cum Laude*

TEACHING EXPERIENCE

2017-Present **Special Education Facilitator/ Resource Teacher**

Donaldson Elementary School, Amphitheater School District

Serve as Administrative Designee - Assist with student discipline/duties as needed

Summer School Lead Teacher

Mentor teacher

Collaborate with general education teachers and administration

Develop master schedules

Conduct staff and district professional development

Facilitate staff appreciation events campus wide

Serve on various school/district committees

2014-2017 **Special Education Teacher/Inclusion and Resource – K - 5**

Manzanita Elementary School, Catalina Foothills School District

Collaborated with grade level teachers to review data, prepare and deliver lessons/assessments

Facilitated an interdisciplinary team of teachers/parents to develop and implement individualized plans for managing student behavior and learning

Served as Administrative Designee - Assisted with student discipline as needed

Provided staff development on a variety of special education issues and teaching methods

2011- 2014 Special Education Teacher/Dean of Students – K - 5

Sonoran Science Academy, Tucson Elementary; Sonoran Schools

Served as Head of School Discipline Committee

Served as RTI Coordinator for grades K-5

Served as State Assessment Designee – managed all State testing materials

Served as Administrative Designee

Trained teachers in behavior management techniques

Conducted professional development on data collection

Developed rapport with students, providing affirmation and support in learning efforts

Partnered with parents to effectively individualize education plans for each student

Teacher of the Year, Runner up 2013

2005 -2008 Special Education Teacher – High School

Catalina Foothills School District

Head Coach Boys Volleyball-Coach of the Year 2006 and 2007

Taught study skills classes to freshman students

Provided Inclusion support of English, Biology and Algebra

Collaborated with general education teachers, families and students

2004 -2005 Special Education Teacher – Pre-K and K

Oracle Ridge Elementary School, Oracle School District

Served as Child Find Leader

Served as AZ EIP Coordinator

1999 -2002 5th Grade Teacher / Team Leader

Wells Elementary School; Plano Independent School District, Plano, TX

Supervised fellow teachers and led weekly team leader meetings

Taught gifted and talented math students

Supervised outdoor labs concerning ecology and fossils

New Teacher of the Year 2000

OTHER ACHIEVEMENTS / TRAINING / CERTIFICATIONS

AASA ELA Passage Educator Review Committee Member 2022

Energize Leadership Team Member (Pima County) 2020-2022

Teacher Advisory Council Member 2017-present

Member of Amphi Reading Curriculum Team 2021

District Crisis Prevention Trainer

Member of Council of Exceptional Children

Member of National Association of Elementary School Principals

Colonial Williamsburg teacher scholarship recipient 2016

Language Acquisition through Motor Planning Training 2015

Assistive technology training, member of grant team 2013 - 2014

Grant recipient from Department of Defense 2014

Arizona Department of Education Common Core Implementation 2012

English as a Second Language Certificate 2007 – present

MARK JOSEPH PINCUS

Highly motivated, student focused, exceptionally organized, multi-task oriented educator who is trained in management and administration that brings 20 years of project based collaborative team membership and leadership experience from the pharmaceutical/biotechnology industry to education to enhance instructional programing, organizational structure, and community presence to develop meaningful relationships that promote educational growth opportunities for students and staff.

EMPLOYMENT HISTORY

Amphitheater Unified School District

Ironwood Ridge High School

Career & Technical Education Department Chairperson

Teacher (Grades 9-12)

Ironwood Ridge High School Athletics Manager

State of Arizona

07/2020 – Current

08/2017 – Current

11/2018 – Current

- State of Arizona Principal Certificate anticipated in June 2022
 - Completing a Master of Education in Educational Leadership degree through the University of Arizona
 - Administrative Internship completed in the Fall 2021
 - Shadowed principals in elementary, middle, and high schools
 - Appointed Acting Principal of a high school for the day to assist in the operation of the school and disciplinary action
 - Learning the art and process of administering discipline at two high schools on an ongoing basis under the supervision of an Assistant Principal
 - Received exposure to discipline processes that occur at the district level
 - Acquainted with master schedule development, bell schedule optimization, state letter grade documentation (i.e. CCRI Report), stakeholder management at all levels of the high school organization, standardized testing schedule development, and assistance with daily administrative tasks
 - Served on the committee to plan registration and acted as a leader during the registration process
 - Responsible for forming and leading a team to develop and implement the 301 Plan for the site
 - Developed a team that represented the diversity of our site by including a member from each academic department on campus
 - Implemented a plan by providing guidance and initial framework that was filled in by the team
 - Presented the plan to the entire faculty
 - Trained through course work based practical application of the Charlotte Danielson Teacher Evaluation Instrument to assess teaching faculty to acknowledge achievement and define opportunities for growth in classroom instruction
- Department Chairperson of the Career & Technical Education Department
 - Oversee a department of 10 teachers in a variety of disciplines
 - Serves as a member of the Ironwood Ridge High School Academic Leadership Team
 - Utilizes distributive leadership to engage all members of the department to develop an ownership stake in the success of the entire department
 - Promotes collaboration by encouraging department members to draw on the strengths of one another to provide enhanced opportunities for students to see the interplay that exists between different disciplines

- Through listening sessions and classroom visits raises concerns and issues to the site administrative team and to the district Director of 21st Century Education
- Developed a department schedule based upon needs of the school and requests of the members of the department in alignment with available FTE
- Ensures that department members understand and comply with site and district based trainings and directives
- Certified by the State of Arizona with teaching certificates in Biology, Chemistry, and Emerging Technologies
- Deliver solid, well-rounded, dynamic, standards-based laboratory classroom experiences in
 - Bioscience I (Dual Enrollment through the University of Arizona)
 - Bioscience II (Dual Enrollment through the University of Arizona)
 - Bioscience III
 - Bioscience Internship
 - Biology
 - Human Anatomy, Physiology, and Histology (Dual Enrollment through Pima Community College)
 - Human Anatomy and Physiology II (Dual Enrollment through Pima Community College)
 - Chemistry
 - Honors Chemistry
- Developed diversified models of instruction during the COVID-19 Pandemic based upon modality of instruction implemented by the district
 - Modeled ways to deliver synchronous and asynchronous instruction for faculty
 - Gifted at delivering instruction to in-person and remote learners at the same time
 - First teacher to successfully implement this modality as measured through quantitative assessment of students and qualitative evaluation of student progress towards achievement of standards
 - Timely assistance provided to colleagues to adapt to changing modalities to provide continuous instruction to students
 - Developed engaging and standards-based relevant course work through the Google Classroom platform
 - Arranged a seminar series for students to participate in to learn about careers in the life sciences with seasoned professionals in the research and medical fields
- Participated as an instructor in the R.I.S.E. Program in the Spring of 2021 to provide students with the opportunity to complete deficiencies in Biology, Chemistry, and Physics courses to earn high school credit
- Worked with students through Summer School in 2021 to complete biology and bioscience courses
- Utilizes inquiry based lesson plans that provide students with hands-on, tactile experiences
 - Wrote and received grants from the Amphitheater Foundation to implement unique learning models in the laboratory such as Anatomy in Clay to appeal to a variety of learning modalities
- Established a Mammalian Cell Culture facility to teach students the art of cell culture and to provide a means for collaborative experiences with academic and/or industrial partners
- Enhanced skills developed throughout a 20 year career in pharmaceutical research and development to advance these skills in academic perspective and instruction by completing courses in Methods of Teaching Career and Technical Education, Grading and Assessment, Using Advisory Councils Effectively, Laboratory Safety and Management, CTSO New Advisor Training, and Work-Based Learning
- Working with Pima Community College as part of the team at Ironwood Ridge High School to implement a Dual Enrollment Program
- Participates in regional Bioscience Advisory Committee Meetings to further develop the Bioscience Program
- Knowledgeable in AIA Rules and Regulations of Interscholastic Athletics though work with the Athletic Director as the Athletics Manger
 - Stakeholder management of teams, coaches, students, and fans
 - Supervision of students
 - *Pro tem* administrator during competitions
 - Visible presence of school administration at home and away competitions
- Adviser to HOSA Biosciences at Ironwood Ridge High School
- Adviser to the Ironwood Ridge High School Chapter of the National Honor Society
 - Grew membership from 41 students to 130 students in one school year

- Provide a variety of student led opportunities to emphasize the four pillars of the National Honor Society
- Re-established the Ironwood Ridge High School Student Store through a collaborative relationship with the Student Government Association
- Completed a Bathroom Beautification project with National Honor Society students to promote healthy self-image/self-reflection and to provide resources for mental health and safety resources
- Serve the Ironwood Ridge High School community as a member of the Freshman Success Committee, a member of the Strategic Planning Committee and the Committee to Select a New Assistant Principal/Athletic Director
- Selected by peers for membership on the Ironwood Ridge High School Site Council
- Member of the Amphitheater Public Schools Blue Ribbon Committee to develop and implement a plan to re-open our schools after the COVID-19 Shutdown
 - Served as an influential member of the Secondary Instructional Design Sub-Committee who help formulate and craft policies to address the academic and social-emotional needs of a diverse student body across the school district
- Assist with the following extra/co-curricular activities: Technical Director for the Theatre Department (2016 – 2019), Faculty Assistant with the Marching Band and Indoor Percussion Group (2015 – 2020), and Project Graduation (2012 – Current)

Pima Community College**Life Sciences Department****PimaOnline Life Sciences****Adjunct Professor****Tucson, Arizona****08/2020 – Current**

- On-line instruction of Human Anatomy and Physiology courses in the midst of the COVID-19 pandemic
- Responsible for synchronous and asynchronous instruction, grading, and timely feedback to students

Icagen, Inc.**Discovery Biology****Translational Patient Cell Models Technology Leader****Senior Research Investigator****Oro Valley, Arizona****07/2016 – 08/2018****07/2016 – 08/2018**

- Responsible for the sourcing (established CDAs and MTAs when needed through direct interaction with attorneys for both parties), acquisition, and generation of human patient cells (primary and iPSCs) to be used in the development of biologically relevant cellular models
- Worked with potential clients to understand research needs, develops project work plans, quotes projects, interfaces with clients as a Project Manager to ensure delivery of research results in accordance with timelines, and delivers comprehensive study reports at the conclusion of projects
- Served as a Project Team Leader for an internal Icagen drug discovery project, that has been externally funded through a grant from the FSHD Global Research Foundation, coordinating necessary resources delivering results according to project milestones, and interfaces with an academic partner through clear and consistent communication
- Responsible for the coordination of *in vivo* research through the use of vivarium space at the University of Arizona
 - Supervised a post-doc and researcher, validated appropriate technique, coordinated use of the facility and the completion of appropriate paperwork, reported on progress of *in vivo* projects and performance of the post-doc and researcher to Icagen senior management
- Worked with a team of scientists to contribute to the strategic direction of a new biotechnology company

Sanofi, U.S.**Discovery Biology, Lead Generation and Candidate Realization, Oro Valley, AZ****Early to Candidate Unit, Oro Valley, AZ****Translational Patient Cell Models Technology²⁷ Leader****Senior Research Investigator****09/2013 – 07/2016****01/2016 – 07/2016**

Research Investigator	02/2010 – 12/2015
Research & Development, Exploratory Internal Medicine Therapeutic Department, Mechanistic and Investigative Pharmacology, Bridgewater, NJ	
Scientist II	09/2005 – 02/2010
Scientist I	10/2002 – 09/2005

- Sourcing (established CDAs and MTAs when needed through direct interaction with attorneys for both parties), propagation, and development of relevant patient based cellular models for the identification of small molecules
- Generation and differentiation of iPSCs to human skeletal muscle, cardiomyocytes, and neurons for use in assay development and functional 2D and 3D *in vitro* models
- Skilled at communicating the needs of the project team with internal and external partners
 - Worked side-by-side at the bench with researchers at Massachusetts General Hospital and Harvard University to learn and share techniques to meet project goals and timelines
- Self-directed, detail-orientated, goal driven director of external academic collaborations
- Established and lead a relationship with the University of Arizona for the use of vivarium facilities, interfaced with the IACUC to ensure that our *in vivo* research is in alignment with AALAC accreditation, and developed AUPs to ensure the humane treated of experimental animals
 - Supervised a post-doc and researcher, validated appropriate technique, coordinated use of the facility and the completion of appropriate paperwork, reported on progress of *in vivo* projects and performance of the post-doc and researcher to Sanofi senior management
- Routinely contributed to project progression milestones in support of project team and departmental goals
- Professional development course work
 - Project Management: A Practical Approach
 - Communicating with Impact
 - Situational Leadership I and II
 - Navigating Beyond Conflict
 - Mastering Emotional Intelligence
 - iPSC Cells to Neural Progenitors Training Course: Reprogramming, Maintenance, and Differentiation (Offered by Stemcell Technologies)
 - iCell Cardiomyocytes iCertification Program (Offered by Cellular Dynamics International)
 - BD FACS Aria Operator Course (Course Offered by BD)
 - Mouse Modeling Courses at Jackson Laboratory
- Established an *in vivo* model to evaluate the ability of agonists and antagonists to bind to native orphan GPCR receptors or chemokine receptors in an *in vitro* receptor binding assay using spleen homogenate from CD-1 mice or Brown Norway rats
- Assessed the ability of prostanoid inhibitors to inhibit the production of prostanoids in an ovalbumin induced prostanoid release model in the lungs of Brown Norway rats
- Established techniques to isolate RNA from animal tissue (i.e. mouse lung, spleen, and rat eye) to evaluate differential gene expression by TaqMan RT-PCR in a variety of acute animal models
- Represented the Mechanistic and Investigative Pharmacology group at a global meeting of all Exploratory Internal Medicine research sites to set the framework for future collaborations between research sites and to become acquainted with new areas of research
- Designed and interpreted succinct experiments to address biological validation of targets associated with disease pathogenesis
- Demonstrated Project Leadership in the validation and discovery of novel therapeutic targets in asthma, rheumatoid arthritis, and COPD
 - Establishment and management of matrixed, multidisciplinary project teams
 - Developed and effectively presented project progression plans to management committees
 - Completed goals within or in advance of deadlines
 - Efficiently transferred projects to other sanofi-aventis sites
- Generated *in vitro* validation data for several therapeutic target classes (nuclear hormone receptors, proteases, kinases, and GPCRs) by completing *in vitro* assay development (cell based and biochemical; multiplexed) and target validation experiments

- Proven track record in the development of validated, robust, and reproducible cellular based assays used for SAR
 - Mammalian-2-Hybrid luciferase reporter based assays to assess conformational changes in protein structure induced by agonist treatment
 - Cell based luciferase reporter assays to determine *in vitro* selectivity within families of related genes
- Experienced in kinetic enzymatic assays
- Used adenovirus, lentivirus, or plasmids to overexpress recombinant proteins in primary and immortalized human cells
- Validated in house peptide antibodies for Western blot analysis and immunoprecipitation
- Completed EIA experiments to evaluate the levels of prostaglandins in mouse BALF samples and conditioned medium from tissue culture experiments
- Proficient at the art of targeting vector design and construction for knockout mice
- Collaborated with academic laboratories to import the tet transgenic mouse modeling system and transactivator/tetOcre transgenic mice
- Worked with Taconic Animal Services to rederive mice to ensure animal health clearance before importing the animals to the Aventis Animal facility
- Established breeding plans to move knockout and transgenic mice from mixed genetic backgrounds to the Balb/c genetic background
- Independently consulted the literature to provide evidence for hypotheses that have been generated around multiple targets
- Served as the Quality Representative for the Biochemistry & Cell Biology Group
 - Implemented corporate standards for data recording and archiving for a group of 30 scientists
 - Auditor of Specific Pharmacology Reports (SPR) for Drug Candidates about to enter Clinical Development that are used for the generation of Clinical Investigator Brochures (CIB)
 - Implemented the laboratory notebook writing guidelines and auditing process
- Completed an international exchange with the sanofi-aventis site in Budapest, Hungary
 - Transferred TaqMan protocols and cell based assays
 - Forged communication and fraternity between the Bridgewater, NJ and Budapest, Hungary research sites
- Served as a member of interview committees for M.S./B.S. and Ph.D. and post-doc positions
- Supervised eight B.S., M.S., and Ph.D. interns in the design and execution of hypothesis driven research that has contributed to project progression and academic progression

Raritan Valley Community College
Science and Engineering Department
Adjunct Faculty Member

Branchburg, NJ

08/2003 – 07/2006

- Responsible for the preparation and delivery of lectures and laboratories, generation and grading of exams, and providing academic support to non-traditional and traditional students
- Taught Human Anatomy and Physiology I and II
- Served the Raritan Valley Community College as a member of the Presidential Search Community

Pfizer, Inc.

(Formally Pharmacia Corporation and Monsanto Company, G.D. Searle Sector)

Discovery Research, Arthritis and Inflammation Genomics, Chesterfield, MO
Research Biologist

08/1999 – 09/2002

- The point of contact with a tissue acquisition company who effectively communicated the needs of Pharmacia Corporation through the design of a beta test to acquire human cartilage from normal and osteoarthritis (early and late-stage) donors for internal analysis in the drug discovery effort
- Contributed to the development of project proposals to search for drugable targets in Rheumatoid Arthritis and Osteoarthritis through *in vitro*, *in vivo*, genetic, and literature identification
- Evaluated ISIS Pharmaceuticals to replace an existing collaboration with Sequitaur, Inc. to establish a new source

of antisense reagents to facilitate *in vitro* and *in vivo* gene functional analysis through antisense mediated target modulation. Acted as the Arthritis and Inflammation liaison between Pharmacia Corporation and ISIS Pharmaceuticals as well as beta-testing the GeneTrove hGF database to critically evaluate the ISIS data in the search for potential therapeutic targets

- Actively participated on the evaluation team for the development of antisense technologies with Sequitur, Inc. by designing TaqMan probe/primer sets against hits from a yeast-2-hybrid screen, transfecting mammalian cells with antisense ODNs, completing the TaqMan analysis, evaluating the data using Sequence Detector software, coordinating ELISA or Luminex analysis for secreted cytokines, and Western Blot analysis
- Conceived, implemented, and organized the First Pharmacia Global Antisense Symposium (October 2001) to gather Pharmacia's worldwide antisense researchers to share data, develop protocols, propose the future direction of antisense research at Pharmacia, and to establish a communication and support network
- Generated and biologically tested shuttle clones for adenovirus generation to be used in wild-type and dominant negative over-expression experiments. Transduced mammalian cells with Ad5 and Ad51 Adenovirus to determine the biological effect of the over-expression of inflammatory kinases
- Cloned baits and hits for/from a yeast-2-hybrid screen (in collaboration with Myriad Genetics) that were used for recombinant protein production, kinase assays, and profiling of the signal transduction cascade
- Mutagenized hits and substrates through SOEing PCR to create mutants to be used in *in vitro* assays and secondary yeast-2-hybrid screens
- Analyzed protein expression in various *E. coli* strains to determine the most appropriate strain of *E. coli* to be used for the production of high levels of intact protein to be used in downstream assays (i.e. Kinase Assays)
- Developed a non-radioactive tissue distribution screen for the hits from a yeast-2-hybrid screen to determine where the hits are expressed in normal and diseased human tissues
- Worked with others on the project team to evaluate TAT-fusion protein technology by creating clones and completing miniature fermentation experiments to evaluate protein production in various *E. coli* strains
- Served on the steering committee that directed the Cytokine Genomics team in the differentiation of the Pharmacia DMARD targets
- Developed databases to track information on Clones, Vectors, Primers, Glycerol Stocks, etc.
- Taught others how to use DNASTar software so that they will have the ability to evaluate sequencing data in a software package other than Sequencer
- Active participant in an Arthritis and Inflammation signal transduction journal club
- Responsible for completing literature searches on targets being explored
- Taught other team members various molecular biology techniques
- Mentored junior scientists and contract employees in education and career discernment
- Served as a member of departmental interview committees for Ph.D and M.S./B.S. positions
- Served the company wide purchasing efforts as a member of the Substore Network Committee

Hoechst Marion Roussel, Inc. (Now Sanofi, U.S.)
Oncology Disease Group,
Associate Research Biologist

Bridgewater, NJ

06/1998 – 07/1999

- Became efficient in the skills required for mammalian and insect cell culture
- Learned techniques used to test potential therapeutic compounds *in vitro*
- Used the ABI 7700 Sequence Detector to quantitate PCR product produced through the use of reporter fluorescence (TaqMan)
- Performed PCR to amplify potential targets and cloned these products into appropriate vectors
- Utilized *E. coli* and insect cells to express recombinant proteins and purified these proteins for use in downstream assays as well as antibody production
- Co-developed a database to inventory recombinant molecule stocks
- Set-up a molecular biology laboratory, which included interaction with vendors to facilitate evaluation of equipment being considered for capital equipment purchases
- Responsible for completing literature searches on targets being explored
- Taught other research associates various molecular biology techniques
- Served as the departmental representative to the Bridgewater Site Environmental Health and Safety Committee

Duquesne University

**Department of Biological Sciences
Graduate Research Assistant**

Pittsburgh, PA

09/1996 – 05/1998

- Performed laboratory research for Master's Thesis
- Became skilled in the techniques of RNA/DNA purification, Northern/Southern gel blot analysis, Genomic library screening, DNA sequencing, and Hybridization *in situ*
- Performed routine laboratory maintenance
- Ordered all materials and supplies
- Assisted undergraduates completing research in the laboratory

Duquesne University

**Department of Biological Sciences Graduate Teaching Assistant
Department of Biological Sciences Adjunct Lecturer
Division of Continuing Education Graduate Teaching Assistant**

Pittsburgh, PA

09/1997 – 05/1998

09/1996 – 05/1997

09/1996 – 05/1997

Saint Vincent College

**Department of Biology
Undergraduate Research Assistant**

Latrobe, PA

06/1993 – 08/1994

- Assisted James Backer, Ph.D. with research in molecular biology and Cynthia Walter, Ph.D. with field biology research.

Saint Vincent College

**Office of the Dean of Students
Student Prefect (Resident Assistant)**

Latrobe, PA

09/1994 – 05/1996

- Responsible for the programming, guidance, and discipline of a floor of a college 24-hour quiet dormitory of 27 men (Freshmen - Seniors).
- Successfully used leadership skills to educate the student body by holding a lecture on student health topics with an outside speaker.
- Tutored students in biology, chemistry, and mathematics.

GRANTS

Mark Joseph Pincus. Anatomy-In-Clay. Awarded by: Amphitheater Foundation. Amount of award: \$8,806.36. Timing: March 2021 – December 2021.

Mark Joseph Pincus. Restriction Digestion, Purification of DNA Fragments, and Cloning into Plasmids. Awarded by: Amphitheater Foundation. Amount of award: \$999.55. Timing: March 2018 – March 2019.

Michael Kyba (University of Minnesota; PI), **Mark Pincus (Icagen; Co-PI)**, and Paul August (Icagen; Co-PI). Small molecule inhibitors of DUX4 as FSHD therapeutics. Awarded by: FSHD Global Research Foundation. Amount of award: \$300,000 ASD. Timing: October 2016 – October 2018.

PUBLICATIONS

Ariyasinghe NR, Santoso JW, Gupta D, **Pincus MJ**, August PR, McCain ML. Optical Clearing of Skeletal Muscle Bundles Engineered in 3-D Printed Templates. *Ann Biomed Eng.* 2021 Aug 03; 49, 523–535. <https://doi.org/10.1007/s10439-020-02583-0>

Pincus, MJ and August, PR. Diseases-In-A-Dish: Leveraging in vitro human models to advance drug discovery. *Pharma's Almanac*. 2017 Q2;3(2):16-18.

Penton CM, Badarinarayana V, Prisco J, Powers E, **Pincus M**, Allen R.E., August PR. Laminin 521 maintains differentiation potential of mouse and human satellite cell-derived myoblasts during long-term culture expansion. *Skelet Muscle*. 2016 Dec 13;6(1):44.

Nesmith AP, Wagner MA, Pasqualini FS, O'Connor BB, **Pincus MJ**, August PR, Parker KK. A human in vitro model of Duchenne muscular dystrophy muscle formation and contractility. *J Cell Biol*. 2016 Oct 10;215(1):47-56.

ABSTRACTS, POSTERS, AND PRESENTATIONS

Penton, C, Powers, E., **Pincus, M**, Prisco, J, Badarinarayana, V., Economides, K., Kabiri, M., Allen, R., August, P.R. Maintaining the differentiation potential of muscle stem cells in vitro in order to support therapeutic discovery for muscular dystrophy diseases. Presented at FASEB: Skeletal Muscle Satellite Cells and Regeneration. 2016.

Harnois, M., **Pincus, M.J.**, Powers, E., Badarinarayana, V., August, P.R. Analysis of myogenic markers in duchenne muscular dystrophy cell models. Presented at American Society for Biochemistry and Molecular Biology Annual Meeting. 2016.

Pincus, M., August, P., *et al.* Building functional human skeletal muscle and human cardiomyocyte *in vitro* models to evaluate potential therapeutics. Presented at Shaping the Future of Sanofi Drug Discovery Meeting. 2015.

Pincus, M., Parkar, A., *et al.* Mechanistic animal models to facilitate target validation and compound optimization. Presented at sanofi-aventis Exploratory Internal medicine Therapeutic Department – Strasbourg Meeting. 2009.

Pincus, M., Minnich, A., *et al.* Posters presented at sanofi-aventis Pharmaceuticals Poster Day 2005.

Pincus, M.J., Chu, R., Drawid, A., Engle, S., Fordham, J., Nielen, M., Oligino, T., Palejwala, V., Sun, A., Wang, K., Zhang, S., Jupp, R., and Minnich, A. SQT82, a Novel Serine-Threonine Kinase, is Responsive to TNF- α Stimulation and May Play a Role in a MAPK Pathway. Presented at the Inflammation Research Association Meeting. 2004.

Pincus, M., Minnich, A., *et al.* Poster presented at Aventis Pharmaceuticals Poster Day 2003.

Mourey, R., Reitz, B., Leimgruber, R., **Pincus, M.**, Bolten, S., Frick, A., McWilliams, D. and Kasai, Y. Role of MAPK Signaling Pathways in TNF α and IL-1 β Mediated Cytokine Production in HeLa Cells. Presented at the Inflammation Research Association Meeting. 2000.

Pincus, M., Kasai, Y., Frick, A., McWilliams, D., Leimgruber, R., Bolten, S., Rust, K., Zhang, J., and Mourey, R. Functional Characterization of p38 Kinase Pathway Interactors in HeLa Cells. Presented at TCM Tech 2000 (Monsanto/Pharmacia Corporate Meeting). 2000.

Pincus, M., Pletcher, M., Teahan, T., Torlidis, L., and Doctor, J.S. Sequence and expression of the *60A* gene of the red flour beetle *Tribolium castaneum*, a BMP-related member of the Transforming Growth Factor- β superfamily. Presented at the Mid-Atlantic Regional Meeting of the Society for Developmental Biology. 1997.

Pincus, M., Pletcher, M., Teahan, T., Torlidis, L., and Doctor, J.S. Sequence and expression of the *60A* gene of the red flour beetle *Tribolium castaneum*, a BMP-related member of the Transforming Growth Factor- β superfamily. Presented at the Duquesne University Summer Symposium. 1997.

INVITED SEMINARS

Guest Lecturer in a Biotechnology Course. Saint Vincent College, Department of Biology. April 2008

The Drug Discovery Process of Therapeutics for the Treatment of Asthma and Rheumatoid Arthritis. Saint Vincent College, Department of Biology. March 2005.

Drug Discovery: Target Identification Using Genomic Tools. Saint Vincent College, Department of Biology. February 2003.

EDUCATION

May 13, 2022 (Anticipated)	Master of Education in Educational Leadership College of Education	University of Arizona, Tucson, AZ
1998	Master of Science Biological Sciences	Duquesne University, Pittsburgh, PA
1996	Bachelor of Science Biology Concentration: Cellular Biology	Saint Vincent College, Latrobe, PA

Thesis Research:

Master of Education in Educational Leadership Capstone Research (2021-22):

The Role of the Principal in the Marketing of Public Schools.

Master of Science Thesis (1996-98): Characterization and analysis of the *60A* gene, a member of the TGF- β superfamily, in the red flour beetle, *Tribolium castaneum*.

Bachelor of Science Thesis (1995-96): Sequencing a cubical mutant of the *Lymantria dispar* Multinuclear polyhedral virus.

HONORS AND AWARDS

University of Arizona, Tucson, AZ

- Smith Graduate Scholarship Recipient – August 2021, August 2020
- Education Policy Student Tuition Scholarship Recipient – August 2021, May 2021, August 2020

Boy Scouts of America – Catalina Council, Tucson, AZ

- Unit Leader Award of Merit – April 2015
- District Award of Merit – March 2015
- Bronze Pelican Award – March 2013
- Wood Badge Leadership Training – March 2012

Boy Scouts of America – Minsi Trails Council, Lehigh Valley, PA

- Forks of the Delaware 2008 Unit Award – April 2008
- Forks of the Delaware 2009 Scouter Achievement Award – April 2009

Leighann Reynolds

High-energy leader with excellent communication skills, strong mentorship expertise, and a passion for helping school communities learn and grow.

SUMMARY OF QUALIFICATIONS

- Resourceful problem solver who thrives on new challenges and is motivated by the desire to instill a love of teaching in teachers, and love of learning in students.
- Outstanding ability to build rapport, work cooperatively with others, and communicate effectively with parents, students, staff and community members.
- Extensive knowledge of effective teaching pedagogy and assessment methods, with a long history of working with diverse student populations.
- Effective coordinator with strong, working knowledge of special events and the planning necessary to orchestrate campus activities.

ADMINISTRATIVE EXPERIENCE

Coronado K-8 School, Tucson, AZ

January 2022-Present

Assistant Principal

- Coordinates and supervises Cougar Day, an event for incoming sixth graders that showcases the activities and clubs on campus.
- Communicates effectively with teachers, staff members, students, and parents regarding student concerns, school operations, and upcoming calendar events.
- Oversees all state mandated testing, including developing a testing schedule, communicating with all stakeholders, training proctors, and organizing materials.
- Contributes to the Comprehensive Needs Assessment and the development of the Root Cause Analysis
- Supervises teachers through regular classroom visits, providing positive feedback and timely suggestions.
- Evaluates 30 employees, including certificated and classified staff
- Maintains a safe learning and teaching environment through a constant presence on campus, as well as administering fair, appropriate consequences for behavior violations.
- Collaborates daily with site administration and district peers.
- Makes recommendations regarding the master schedule and staffing needs.
- Carries out a variety of activities to support the transition of various grade levels including Kinder Round-Up and 8th Grade Promotion.
- Promote positive relationships with all stakeholders through an open-door policy and a willingness to invest in staff, students, and families alike.

Amphitheater School District, Tucson, AZ

August 2020-December 2021

Curriculum and Instructional Support Specialist

- Mentored over 30 teachers in practice, giving feedback on observations, co-planning lessons, and reflecting on best practices.
- Designed and implemented professional development to enhance the understanding and utilization of AVID strategies across the district, working to make AVID part of the common practice in Amphi School District.
- Collaborated with district leadership and mentors to develop training for brand new teachers that is relevant and effective to the current needs of education.

Administrative Intern

- Managed the credit recovery program for 150 students through a blended learning platform. Additional duties included communicating with teachers, maintaining accurate records for attendance, and managing student discipline.
- Representative for Amphi High School at the Superintendent’s Teacher Advisory Council, 301 Committee, and College Pay Incentive Committee.
- Collaborated with members of the school leadership team to design a school strategic plan that aligns with the district goals, conduct annual needs assessments, and implement new programs as necessary.
- Facilitated an attendance intervention program to minimize excessive absences and increase student success and high school graduation.
- Established the Interscholastic Leadership Council for student athletes, building to 40 student leaders who serve at several local elementary schools, as well as contribute to events on the Amphi campus.
- Planned and supervised Panther Power-Up, a freshman orientation that hosted 350 freshman, as well as 50 student leaders recruited to mentor the incoming freshmen.

Math Department Chair

- Managed department of 12 teachers
- Effectively communicated important information between department, site administration, and district leadership in a timely manner.
- Facilitated professional learning communities for teachers to develop common assessments, analyze data, and design interventions.
- Mentored new department members including two first year teachers through the Amphi Mentor Program, aligned with Amphi School District’s teacher evaluation system.
- Demonstrated research-based instructional practices, and provided a positive classroom culture for them to develop these skills.

TEACHING EXPERIENCE

Math Teacher, Amphitheater High School, Tucson, AZ

Aug 2013-May 2019

Math Teacher, Palo Verde High Magnet School, Tucson, AZ

Aug 2011 – June 2013

EDUCATION

Northern Arizona University- *Masters of Education*, Educational Leadership

2017 - 2019

University of Arizona- *Bachelor of Arts*, Mathematics

2006- 2011

PROFESSIONAL DEVELOPMENT & CERTIFICATIONS

AZ K-12 Mentor Institute

Spring 2021

Arizona Personalized Learning Convening, Fellow

January 2020

Career Connected Pathways, Grant Partner

January 2020

Vital Collaboration

October 2019

AVID Summer Institute

July 2019

IGCSE Cambridge Extended Teaching Conference

July 2019

Arizona Secondary Certificate – Expires 05/2025

Endorsement: Structured English Immersion

AZ Fingerprint Clearance Card - Issued 07/2018 – Expires 07/2024



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Appointment of Non-Administrative Personnel

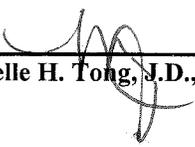
BACKGROUND:

Candidate(s) will be presented herein to fill vacancies created by leaves of absence, retirements, resignations, and new positions. Appointments are current as of April 22, 2022.

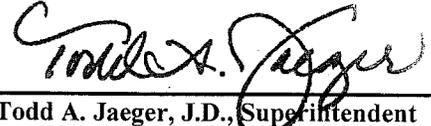
RECOMMENDATION:

It is the recommendation of the Administration that the appointment(s) be approved as presented.

INITIATED BY:


Michelle H. Tong, J.D., Associate to the Superintendent

Date: April 22, 2022


Todd A. Jaeger, J.D., Superintendent

4/26/2022

**GOVERNING BOARD MEETING
APPOINTMENTS**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXPERIENCE CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Cochran	James	Teacher - Orchestra	CT-RET	Coronado K-8 School			Rehire		* \$22,283.36
Erickson	Leif	Teacher - Generalist	CT-RET	Ironwood Ridge High			Rehire		* \$60,276.94
Morales	Jane	Teacher - P. E.	CT-RET	Coronado K-8 School			Rehire		* \$42,694.07
Tapia	Robin	Teacher - Grade 5	CT-RET	Copper Creek Elementary	CTT-BA	10 years	Replacement	Mr. Abney	* \$44,173.00
Yetman	Christopher	Teacher - Academic Decathlon	CT-RET	CDO High School			Rehire		* \$11,258.50
Yetman	Christopher	Teacher - Mathematics	CT-RET	CDO High School			Rehire		* \$45,034.01
Acuna	Adriana	Social Worker	CT-PR	Painted Sky Elementary			Rehire		*
Kirkendall	Alexis	Social Worker	CT-PR	Amphi Middle School			Rehire		*
Schaffer	Karin	Speech/Language Pathologist	CT-PR	Wetmore Center	SLP	7 years	Replacement	Ms. McGraw	*
Aldworth	Nicole	Teacher - Grade 1	CT	Keeling Elementary	CTT-BA	0 years	Replacement	Ms. Orelup	*
Andersen	Jared	Teacher - Special Education ED-P	CT	Wilson K-8 School			Rehire		*
Basurto	Xavier	Teacher - STEM (Engineering)	CT	Coronado K-8 School			Rehire		*
Belleau	Karen	Teacher - Math Intervention	CT	Prince Elementary			Rehire		*
Caputo	John	Teacher - Academic Intervention	CT	Amphi Middle School			Rehire		*
Caputo	John	Teacher - Social Studies	CT	Amphi Middle School			Rehire		* 37
Casey	Nancy	Teacher - REACH	CT	Coronado K-8 School			Rescind		*
Choquette	Dru	Teacher - English	CT	Ironwood Ridge High			Rehire		*
Diaz	Richard	Teacher - Software and App Desig	CT	Amphi High School			Rehire		*
Fleckenstein	Emily	Teacher - Grade 4	CT	Keeling Elementary	CTT-BA	2 years	Replacement	Ms. Orelup	*
Gallegos	Carmen	Teacher - Grade 1	CT	Prince Elementary			Rehire		*
Garmon	Guadalupe	Teacher - Spanish Language	CT	Coronado K-8 School			Rehire		*
Gonzalez	Leticia	Teacher - ELL/SEI	CT	Amphi Middle School			Rehire		*
Gonzalez	Leticia	Teacher - Academic Intervention	CT	Amphi Middle School			Rehire		*

*	2022-2023 School Year	HSP High School Principal	ADCT	Addendum Certified
Addendum	Former employee or new hire receiving extra-curricular position	MSP Middle School Principal	ADCL	Addendum Classified
New	New hire filling a newly created position	ESP Elementary School Principal	ADACS	Addendum Amphi Community Schools
Rehire	Former employee returning to a position in the district	HSA High School Assistant Principal	ADDM	Addendum Only
Replacement	New hire filling a vacated position	MSA Assistant Middle School Principal	CT-AD	Certified Administrative
Rescind	Declined position after appointment	ESA Elementary Assistant Principal	CT	Certified
		SAS Support Administrator	CL-AD	Classified Administrative
			CL	Classified
			PR	Professional
			ASW	Student Worker

GOVERNING BOARD MEETING APPOINTMENTS

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXPERIENCE CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Greene	Hannah	Teacher - Chemistry	CT	Ironwood Ridge High	CTT-BA	0 years	Replacement	Mr. Spencer	*
Grover	Jennifer	Teacher - Kindergarten	CT	Coronado K-8 School			Rehire		*
Handy	Daniel	Teacher - Special Education Reso	CT	Amphi High School			Rehire		*
Holland	Melissa	Teacher - Pandemic Intervention a	CT	Nash Elementary	CTT-BA+	6 years	Replacement	Dr. Esquibel	*
Holt	Kris	School Improvement Specialist	CT	Prince Elementary			Rehire		*
Hooton	Rose	Teacher - Special Education Reso	CT	La Cima Middle School			Rehire		*
Krutzsch	Mary	Teacher - Special Education Reso	CT	La Cima Middle School			Rehire		*
Malone	Jonathan	Teacher - General Science	CT	Amphi Middle School	CTT-MA	0 years	Replacement	Ms. Wichers	*
Munson	Kelly	Teacher - Pandemic Intervention a	CT	Prince Elementary			Rehire		*
Munson	Kelly	Teacher - P. E.	CT	Prince Elementary			Rehire		*
Murugesan	Ashreetha	Teacher - Academic Intervention	CT	Amphi Middle School			Rehire		*
Nixon	Natalie	Teacher - Kindergarten	CT	Keeling Elementary	CTT-BA	0 years	Replacement	Ms. Orelup	*
Paredez	Jerell	Teacher - Grade 3	CT	Prince Elementary			Rehire		*
Phinney	Martha	Teacher - Art	CT	Harelson Elementary			Rehire		*
Plapp	Shari	Teacher - General Science	CT	Wilson K-8 School	CTT-MA	2 years	Replacement	Ms. Sullivan	*
Quinn	Catherine	Teacher - Grade 4	CT	Holaway Elementary	CTT-BA	2 years	Replacement	Mr. Frederiksen	*
Rondeau	Hana	Teacher - Orchestra	CT	Keeling Elementary	CTT-BA	2 years	Replacement	Ms. Orelup	* 38
Seegmiller	Carrie	Teacher - Special Education ED-P	CT	Painted Sky Elementary			Rehire		*
Taylor	Meredith	GEAR UP Coach	CT	Amphi High School			Rescind		*
White	Akeyla	Teacher - Grade 5	CT	Copper Creek Elementary	CTT-BA	5 years	Replacement	Mr. Abney	*
Youtsey	Drew	Teacher - P. E.	CT	Keeling Elementary			Rehire		*
Belisle	Jeanne	Crossing Guard	CL-RET	Wilson K-8 School			Rehire		*\$15.51 per hour
Belisle	Jeanne	Campus Monitor	CL-RET	Wilson K-8 School			Rehire		*\$15.51 per hour
Collins	Delbert	Campus Monitor	CL-RET	Coronado K-8 School			Rehire		* \$13.07 per hour
Collins	Delbert	Behavioral Intervention Monitor	CL-RET	Coronado K-8 School			Rehire		* \$13.17 per hour

* 2022-2023 School Year

Addendum Former employee or new hire receiving extra-curricular position

New New hire filling a newly created position

Rehire Former employee returning to a position in the district

Replacement New hire filling a vacated position

Rescind Declined position after appointment

HSP High School Principal

MSP Middle School Principal

ESP Elementary School Principal

HSA High School Assistant Principal

MSA Assistant Middle School Principal

ESA Elementary Assistant Principal

SAS Support Administrator

ADCT Addendum Certified

ADCL Addendum Classified

ADACS Addendum Amphi Community Schools

ADDM Addendum Only

CT-AD Certified Administrative

CT Certified

CL-AD Classified Administrative

CL Classified

PR Professional

ASW Student Worker

GOVERNING BOARD MEETING APPOINTMENTS

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXPERIENCE CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Joyce	Marcia	Library Assistant	CL-RET	Holaway Elementary			Rehire		* \$16.28 per hour
Lerch	Gary	Instructional Technology Specialis	CL-RET	Coronado K-8 School			Rehire		* \$16.65 per hour
Maxwell	Annie	School Nurse	CL-PR	Cross Middle School			Replacement	Ms. Gaither	*
Baer	Micala	Reading Room Assistant	CL	Painted Sky Elementary			Rehire		*
Broome	Steve	Instructional Technology Specialis	CL	Holaway Elementary			Rehire		*
Christensen	Christine	Special Education Teaching Assis	CL	Painted Sky Elementary			Rehire		*
Coleman	Patrice	Transportation Attendant	CL	Transportation	1	3 years	Replacement	Ms. Frye-George	
Daigle	Seleste	Instructional Technology Specialis	CL	Keeling Elementary			Rehire		*
Daniels	Anamarie	Food Service Attendant	CL	Wilson K-8 School	1	0 years	Replacement	Ms. Cribbs	
Erskin	Charles	Food Service Attendant	CL	Cross Middle School	1	0 years	Replacement	Ms. Cribbs	
Freny	Nicholas	Special Education Teaching Assis	CL	Amphi High School			Rehire		*
Gray	Sandra	Instructional Technology Specialis	CL	Amphi Middle School			Rehire		*
Jansen	Sara	Preschool Aide/Caregiver	CL	Painted Sky Elementary	1	3 years	Replacement	Ms. Papajohn	
Klimowicz	Vincent	Instructional Technology Specialis	CL	Painted Sky Elementary			Rehire		*
Layton	Elise	Campus Monitor	CL	Holaway Elementary			Rehire		*
Loman	Brenda	Clerk	CL	Copper Creek Elementary			Rehire		*
Maugans	Elissa	Classroom Aide/Caregiver	CL	Nash Elementary	2	0 years	Replacement	Dr. Esquibel	39
Moreno	Joe	Groundskeeper I	CL	Facilities Support	1	0 years	Replacement	Mr. Gill	
Muscarello	Chelsea	Special Education Teaching Assis	CL	La Cima Middle School			Rehire		*
Pye	Alexander	Special Education Teaching Assis	CL	La Cima Middle School			Rehire		*
Riegert	Monica	Instructional Technology Specialis	CL	Harelson Elementary			Rehire		*
Sanchez	Jennifer	Special Education Teaching Assis	CL	Painted Sky Elementary			Rehire		*
Sawicki	Kathryn	Accountant	CL	Wetmore Center	14	5+ years	Replacement	Mr. Little	
Venegas-Long	Diana	Bilingual Clerk	CL	Coronado K-8 School			Rehire		*
Verdugo	Beatriz	Student/Family Advocate	CL	Keeling Elementary			Rehire		*

*	2022-2023 School Year	HSP High School Principal	ADCT	Addendum Certified
Addendum	Former employee or new hire receiving extra-curricular position	MSP Middle School Principal	ADCL	Addendum Classified
New	New hire filling a newly created position	ESP Elementary School Principal	ADACS	Addendum Amphi Community Schools
Rehire	Former employee returning to a position in the district	HSA High School Assistant Principal	ADDM	Addendum Only
Replacement	New hire filling a vacated position	MSA Assistant Middle School Principal	CT-AD	Certified Administrative
Rescind	Declined position after appointment	ESA Elementary Assistant Principal	CT	Certified
		SAS Support Administrator	CL-AD	Classified Administrative
			CL	Classified
			PR	Professional
			ASW	Student Worker

GOVERNING BOARD MEETING APPOINTMENTS

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	LEVEL	EXPERIENCE CREDIT	ADD'L INFO	RECOMMENDED BY	COMMENT
Verdugo	Beatriz	Student/Family Advocate	CL	Holaway Elementary			Rehire		*
Walker	Robert	Maintenance Technician II	CL	Facilities Support	8	0 years	Replacement	Mr. Gill	
Watson	Amy	Reading Room Assistant	CL	Painted Sky Elementary			Rehire		*
Watson	Christy	Special Education Teaching Assis	CL	Painted Sky Elementary			Rehire		*
Robles-Hill	Alyson	ADDN - Program Eval & Data Ana	ADCL	Wetmore Center			Addendum		\$83.50/hour NTE \$5

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* 2022-2023 School Year
 Addendum Former employee or new hire receiving extra-curricular position
 New New hire filling a newly created position
 Rehire Former employee returning to a position in the district
 Replacement New hire filling a vacated position
 Rescind Declined position after appointment

HSP High School Principal
 MSP Middle School Principal
 ESP Elementary School Principal
 HSA High School Assistant Principal
 MSA Assistant Middle School Principal
 ESA Elementary Assistant Principal
 SAS Support Administrator

ADCT Addendum Certified
 ADCL Addendum Classified
 ADACS Addendum Amphi Community Schools
 ADDM Addendum Only
 CT-AD Certified Administrative
 CT Certified
 CL-AD Classified Administrative
 CL Classified
 PR Professional
 ASW Student Worker

04/26/22

**GOVERNING BOARD MEETING
APPOINTMENTS**

Substitutes

LAST NAME	FIRST NAME	TITLE	CT / CL	LOCATION	EFFECTIVE DATE	COMMENT
Al-Zeer	Rokaan		CT		04/13/2022	
Finley	Marian		CT		04/15/2022	
Heidt	JoLynne		CT		04/15/2022	
Montano	Madelyn		CT		03/30/2022	
Riehl	Megan		CT		04/14/2022	
Sienkiewicz	Marzena		CT		04/13/2022	
Sigala Ramirez	Carlos		CL		04/12/2022	
Williams	Kristi		CL		04/11/2022	

AD Administrative
PR Professional
CT Certified
CL Classified



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Personnel Changes

BACKGROUND:

Changes in the employment status of employee(s) and/or job description(s) will be presented herein. Changes are current as of April 18, 2022.

RECOMMENDATION:

It is the recommendation of the Administration that the personnel changes be approved as presented.

INITIATED BY:

A handwritten signature in black ink, appearing to read "Michelle H. Tong".

Michelle H. Tong, J.D., Associate to the Superintendent

Date: April 18, 2022

A handwritten signature in black ink, appearing to read "Todd A. Jaeger".

Todd A. Jaeger, J.D., Superintendent

4/26/2022

**GOVERNING BOARD MEETING
PERSONNEL CHANGES**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	REASON	LEVEL	FINANCIAL CHANGE	COMMENT
Larkin	Jennifer	Teacher - Early Childhood Educat	CT	CDO High School	Transfer			*
McElhinney	Judith	Teacher - Mathematics	CT	Ironwood Ridge High	Increase FTE			* +0.2 FTE
Hernandez	Iris	Crossing Guard	CL	Keeling Elementary	Additional Position			
Maldonado Granil	Rosa	Campus Monitor	CL	Walker Elementary	Decrease FTE			<0.25 FTE>
Martinez	Janitza	Crossing Guard	CL	Keeling Elementary	Decrease FTE			<0.25 FTE>
Pacheco	Isha	Nutrition & Wellness Secretary	CL	Food Service Admin	Promotion	3	+\$0.53	
Belt	Mattie	ADDN - Section 504	ADCT	Amphi Middle School	Addendum			\$682.93
Bomke Keating	Amy	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum			\$200.00
Christman	Jill	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum			\$600.00
Colaianne	Nina	ADDN - Section 504	ADCT	Painted Sky Elementary	Addendum			\$300.00
Ettenger	Kerry	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum			\$200.00
Foster	Alyssa	ADDN - Interscholastic Superviso	ADCT	Wilson K-8 School	Addendum			\$500.00
Fox	Erica	ADDN - Certified Tutor	ADCT	CDO High School	Addendum			\$42.00 per hour
Goldberg	Gina	ADDN - Curriculum Development	ADCT	Holaway Elementary	Addendum			\$25.00 per hour
Gotlieb	Hayley	Site Program Coordinator	ADCT	La Cima Middle School	Decrease FTE			<0.2 FTE>
Larkin	Jennifer	Teacher - Early Childhood Educat	ADCT	CDO High School	Added Duty			* \$9,310.42
Laughter	Marlana	ADDN - Curriculum Development	ADCT	Federal/State Programs	Addendum			\$25.00 per hour
Lopez	Stephanie	ADDN - Extra Hours	ADCT	Walker Elementary	Added Duty			\$29.42 per hour
Novinski	Garrett	Coach - Baseball Assistant MS	ADCT	Wilson K-8 School	Addendum			\$1,400.00
Piancino	Haley	Coach - Volleyball Assistant MS	ADCT	Cross Middle School	Addendum			\$1,400.00
Rogers	Alison	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum			\$400.00
Sanchez	Tenaya	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum			\$600.00

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*	2022-2023 School Year	ADCT	Addendum Certified
Addendum	Employee receiving extra-curricular position or stipend	ADCL	Addendum Classified
Added Duty	Employee working additional hours or days	ADACS	Addendum Amphi Community Schools
Additional Position	Employee working an additional position	CT-AD	Certified Administrative
Correction	Correction to contract	CT	Certified
Decrease FTE	Decrease in hours	CL-AD	Classified Administrative
Extension	End date being extended	CL	Classified
Increase FTE	Increase in hours/contract	PR	Professional
Promotion	Employee receiving a promotion to another position	EL	Elementary
Reassignment	Employee moving to another position at the direction of the administration	MS	Middle School
Status Change	Employee changing status (i.e. short term to career)	HS	High School
Temporary	Employee working for a limited period of time		
Transfer	Employee moving from one position to another		

GOVERNING BOARD MEETING PERSONNEL CHANGES

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	REASON	LEVEL	FINANCIAL CHANGE	COMMENT
Vasquez	Rey	Coach - Volleyball Assistant MS	ADCT	Wilson K-8 School	Addendum		\$1,400.00	
Vaughn	Alexandria	Coach - Track Assistant MS	ADCT	Cross Middle School	Addendum		\$1,225.00	
Yeager	Elizabeth	ADDN - IB Essay Coach HS	ADCT	CDO High School	Addendum		\$600.00	
Drake	Tiffany	Special Events Worker	ADCL	CDO High School	Added Duty		\$12.80 per hour	
Johnson	Karri	ADDN - Extra Hours	ADCL	CDO High School	Added Duty		\$12.80 per hour	
Zavala	Olivia	ADDN - Extra Hours	ADCL	CDO High School	Added Duty		\$12.80 per hour	

*	2022-2023 School Year	ADCT	Addendum Certified
Addendum	Employee receiving extra-curricular position or stipend	ADCL	Addendum Classified
Added Duty	Employee working additional hours or days	ADACS	Addendum Amphi Community Schools
Additional Position	Employee working an additional position	CT-AD	Certified Administrative
Correction	Correction to contract	CT	Certified
Decrease FTE	Decrease in hours	CL-AD	Classified Administrative
Extension	End date being extended	CL	Classified
Increase FTE	Increase in hours/contract	PR	Professional
Promotion	Employee receiving a promotion to another position	EL	Elementary
Reassignment	Employee moving to another position at the direction of the administration	MS	Middle School
Status Change	Employee changing status (i.e. short term to career)	HS	High School
Temporary	Employee working for a limited period of time		
Transfer	Employee moving from one position to another		



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Leave(s) of Absence

BACKGROUND:

Leave(s) of absence will be presented herein and are current as of April 18, 2022.

RECOMMENDATION:

It is the recommendation of the Administration that the leave request(s) be approved as presented.

INITIATED BY:

A handwritten signature in black ink, appearing to be "MH", written over a horizontal line.

Michelle H. Tong, J.D., Associate to the Superintendent

Date: April 18, 2022

A handwritten signature in black ink, appearing to be "Todd A. Jaeger", written over a horizontal line.

Todd A. Jaeger, J.D., Superintendent

4/26/2022

**GOVERNING BOARD MEETING
LEAVES OF ABSENCE**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	DATES	COMMENT
Crissey	JoAnne	Counselor	CT-PR	Cross Middle School	03/21/2022	Start Date
Fritton	Teresa	Teacher - Mathematics	CT	Wilson K-8 School	03/21/2022	Start Date
Swartz	Danielle	Teacher - Grade 1	CT	Innovation Academy	08/01/2022	Start Date
Aguirre	Rebecca	Administrative Assistant I	CL	Cross Middle School	04/04/2022	End Date
Collette	Tracey	Student Records Management Spe	CL	Wetmore Center	04/08/2022	End Date
Collette	Tracey	Student Records Management Spe	CL	Wetmore Center	03/29/2022	Start Date
Johnson	Cindy	Food Service Attendant	CL	CDO High School	01/26/2022	Start Date
Linares	Maria	Special Education Teaching Assist	CL	Holaway Elementary	04/18/2022	Start Date
Ralston	Scott	Bus Driver	CL	Transportation	04/01/2022	Start Date
Ratiiff	Sandra	Bus Driver	CL	Transportation	04/12/2022	End Date
Torres	Maria	Custodian I	CL	Ironwood Ridge High	03/29/2022	End Date
Vazquez Sanchez	Elva	Administrative Assistant I	CL	Wetmore Center	04/01/2022	End Date
Vazquez Sanchez	Elva	Administrative Assistant I	CL	Wetmore Center	03/21/2022	Start Date
Zanes	Raelene	Food Service Attendant	CL	Amphi High School	03/29/2022	Start Date

* 2022-2023 School Year
 CT-AD Certified Administrative
 CT Certified
 CL-AD Classified Administrative
 CL Classified
 PR Professional



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Separation(s) and Termination(s)

BACKGROUND:

Separation(s) and termination(s) will be presented herein. Separations are current as of April 22, 2022.

RECOMMENDATION:

It is the recommendation of the Administration that the resignation(s) or termination(s) be approved as presented.

INITIATED BY:

Michelle H. Tong, J.D., Associate to the Superintendent

Date: April 22, 2022

Todd A. Jaeger, J.D., Superintendent

4/26/2022

**GOVERNING BOARD MEETING
SEPARATIONS**

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	EFFECTIVE DATE	REASON	COMMENT
Ross	Linda	Speech/Language Pathologist	CT-PR	Wetmore Center	05/20/2022	Retirement	
Foster	Jennifer	Teacher - English	CT	Ironwood Ridge High	05/20/2022	Resignation	
Araujo Lopez	Frances	Equity & Safety Compliance	CL-AD	Wetmore Center	06/30/2022	Breach of Contract	
Bustamante	Maria	Custodian I	CL	Prince Elementary	04/11/2022	Resignation	
Durrant	Julie	Food Service Attendant	CL	Copper Creek Elementary	04/22/2022	Resignation	
Engel	Leslie	Attendance Clerk	CL	Wilson K-8 School	06/30/2022	Retirement	
Evans	Lauren	Transportation Attendant	CL	Transportation	04/08/2022	Resignation	
Hughett	Anthony	Security Officer	CL	Ironwood Ridge High	04/29/2022	Resignation	
Johnson	Pamela	Assistant to Audiologist	CL	Wetmore Center	05/19/2022	Retirement	
Karp	Nathan	Campus Monitor	CL	Donaldson Elementary	04/01/2022	Resignation	
Karp	Nathan	Crossing Guard	CL	Donaldson Elementary	04/01/2022	Resignation	
Martyne	Victoria	Special Education Teaching	CL	Amphi High School	03/11/2022	Resignation	*
Matthews	Jonathan	Groundskeeper II	CL	Facilities Support	04/08/2022	Resignation	
Morelos	Hannah	Custodian I	CL	Harelson Elementary	04/29/2022	Resignation	
Ramirez	Maria	Custodian I	CL	Wilson K-8 School	04/01/2022	Resignation	48
Romero	Jorge	Bus Driver Trainee	CL	Transportation	03/30/2022	Abandonment	
Salazar	Isaias	Bus Driver	CL	Transportation	04/01/2022	Resignation	
Sanchez Fernandez	Ana	Attendance Clerk	CL	La Cima Middle School	06/10/2022	Resignation	
Suarez	Ana	Special Education Teaching	CL	Ironwood Ridge High	05/19/2022	Retirement	Returning ESI 22-23 SY
Swann	Donna	Clerk	CL	Facilities Support	04/08/2022	Deceased	
Taylor	Janalynn	Food Service Attendant	CL	Ironwood Ridge High	05/13/2022	Resignation	
Vasquez	Rey	ADDN - Interscholastic Supervisor	ADCT	Wilson K-8 School	03/21/2022	Decrease FTE	This position only

*	2022-2023 School Year	ADCT	Addendum Certified
Budget RIF	Reduction in force due to budget	ADCL	Addendum Classified
Abandonment	Employee abandoned position	ADDM	Addendum Only
Breach of Contract	Employee did not fulfill contract	CT-AD	Certified Administrative
Dismissal	Employee terminated by the District	CT	Certified
Resignation	Employee resigning from the District	CL-AD	Classified Administrative
Retirement	Employee retiring from the District	CL	Classified
		PR	Professional

GOVERNING BOARD MEETING SEPARATIONS

LAST NAME	FIRST NAME	TITLE	CT/CL	LOCATION	EFFECTIVE DATE	REASON	COMMENT
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*	2022-2023 School Year
Budget RIF	Reduction in force due to budget
Abandonment	Employee abandoned position
Breach of Contract	Employee did not fulfill contract
Dismissal	Employee terminated by the District
Resignation	Employee resigning from the District
Retirement	Employee retiring from the District

ADCT	Addendum Certified
ADCL	Addendum Classified
ADDM	Addendum Only
CT-AD	Certified Administrative
CT	Certified
CL-AD	Classified Administrative
CL	Classified
PR	Professional

04/26/2022
 GOVERNING BOARD MEETING
 SEPARATIONS

Substitutes

LAST NAME	FIRST NAME	TITLE	CT / CL	LOCATION	EFFECTIVE DATE	REASON
Moothart	Joanne		CT		04/01/2022	
Sawyer	Jennifer		CT		04/01/2022	
Villa	Marylou		CL		04/01/2022	

AD Administrative
 PR Professional
 CT Certified
 CL Classified



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Stipend for Coaching Volunteers

BACKGROUND:

Coaching volunteer(s) and corresponding stipend(s) will be presented herein and are current as of April 18, 2022.

RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board approve payment of the listed stipend(s) for the identified coaching volunteers.

INITIATED BY:

Michelle H. Tong, J.D., Associate to the Superintendent

Date: April 18, 2022

Todd A. Jaeger, J.D., Superintendent

4/26/2022

**GOVERNING BOARD MEETING
COACHING VOLUNTEERS**

LAST NAME	FIRST NAME	POSITION	LOCATION	REASON	AMOUNT/COMMENTS
Corea	Yolanda	Coach - Volleyball Assistant MS	La Cima Middle School	Stipend	\$1,400.00
Godoy	Albino	Coach - Basketball Head MS	Amphi Middle School	Correction	\$1,700.00
Heidt	JoLynne	Coach - Volleyball Assistant MS	Amphi Middle School	Stipend	\$1,085.00
Jewkes	Troy	Coach - Baseball Assistant MS	Coronado K-8 School	Stipend	\$1,400.00
Lopez	Kamie	Coach - Volleyball Assistant MS	Cross Middle School	Stipend	\$1,400.00
Madrid	Manuel	Coach - Baseball Head HS	Coronado K-8 School	Stipend	\$1,700.00
Smith	Lizetta	Coach - Volleyball Assistant MS	Amphi Middle School	Stipend	\$1,120.00
Trippe	John	Coach - Basketball Assistant MS	Amphi Middle School	Correction	\$1,400.00
Weinzettle	Daniel	Coach - Track Assistant MS	Wilson K-8 School	Stipend	\$1,050.00

* 2022-2023 School Year



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: **April 26, 2022**

TITLE: **Approval of Minutes of Previous Meeting(s)**

BACKGROUND:

The attached minutes of previous Governing Board Meeting(s) are submitted for approval by the Board.

March 8, 2022
March 22, 2022

RECOMMENDATION:

The Administration recommends that the minutes of the previous meeting(s) be approved.

INITIATED BY:

11

Jen Anderson
Executive Assistant to the Superintendent & Governing Board

Date: April 18, 2022

Todd A. Jaeger, J.D., Superintendent

**Minutes of the Regular Governing Board Meeting
Amphitheater Public Schools
Tuesday, March 8, 2022**

A Regular public meeting of the Governing Board of Amphitheater Public Schools was held Tuesday, March 8, 2022, beginning at 6:00 p.m. at the Wetmore Center, 701 W. Wetmore Road, Tucson, AZ 85705 in the Leadership and Professional Development Center.

Governing Board Members Present

Ms. Vicki Cox Golder, President
Ms. Deanna M. Day, M.Ed., Vice President
Dr. Scott K. Baker, Member
Mr. Matthew A. Kopec, Member
Ms. Susan Zibrat, Member

Superintendent's Cabinet Members Present

Mr. Todd A. Jaeger, J.D., Superintendent
Ms. Tassi Call, Associate Superintendent for Elementary Education
Mr. Matthew Munger, Associate Superintendent for Secondary Education
Ms. Michelle H. Tong, J. D., Associate to the Superintendent and Legal Counsel
Mr. Scott Little, Chief Financial Officer
Ms. Kristin McGraw, Director of Student Services
Dr. Shannon McKinney, Director of Curriculum and Assessment
Mr. Richard C. La Nasa, Executive Manager of Operational Support
Ms. Michelle Valenzuela, Director of Communications
Ms. Julie Valenzuela, Director of 21st Century Education

1. CALL TO ORDER AND SIGNING OF THE VISITOR'S REGISTER

President Cox Golder called the meeting to order at 6:00 p.m. and invited members of the audience to sign the guest register.

2. PLEDGE OF ALLEGIANCE

Superintendent Jaeger welcomed the students from Rillito Center and asked Principal Linda Haller to introduce the students and invite them to lead the Pledge. Ms. Haller presented her students and spoke about their ongoing individual accomplishments. She introduced Rillito staff and the students' families that were in attendance. The students that led the Pledge of allegiance were Logan, Joseph, Eliyanah, Emma, and Fernanda.

On behalf of the Board, Mr. Kopec thanked the students and presented each of them with a certificate of commendation. A group picture with the students, Ms. Haller, the Governing Board, and Superintendent Jaeger was taken to mark the occasion.

3. RECOGNITION OF STUDENT ART

Superintendent Jaeger asked Ms. Haller to talk about the student art on display titled "Soaring into Spring". She said Rillito teacher Ms. Connie Cramer and her teaching assistants came up with the idea, and they asked other teachers to have their students create flowers, insects or kites to display. Ms. Haller described the art on display in the School Operations area. She said it was made with cut outs of the students' hands to make a bouquet of flowers. It is captioned "*We are each unique and beautiful, but together we are a Masterpiece*". She invited the Governing Board members to look at it.

4. ANNOUNCEMENT OF DATE AND TIME OF THE NEXT SPECIAL GOVERNING BOARD MEETING

President Cox Golder announced that the next Special Governing Board Meeting would be held on Tuesday, March 22, 2022 at 5:30 p.m., at the Wetmore Center, 701 W. Wetmore Road, Tucson AZ 85705 in the Leadership & Professional Development Center.

5. RECOGNITIONS

A. Recognition of 2022 Amphitheater High School Unified Sports State Champions in Basketball

Superintendent Jaeger asked A. J. Malis, Principal at Amphitheater High School to present the athletes and coaches. Mr. Malis asked head coach Kim Dickinson and assistant coach Marian Johnson to introduce the players. Ms. Dickinson said the team played the regular season games, regional qualifying games and the state championship game in Prescott, AZ. At the state championship game, the team defeated Ironwood Ridge (Phoenix) with a score of 48-32. Ms. Dickinson explained the Unified Sports team members consist of students with and without intellectual disabilities. The teams compete against other Unified Sports teams in Arizona. She introduced the students in attendance: Rudy Rios, Kevin Siegalkoff, Darnell Moore, Esteban Estrada and manager, Robin Paiz. She said the remaining team members were unable to attend.

On behalf of the Board, Dr. Baker presented the students and coaches with certificates of recognition. To mark the occasion, a group picture was taken with the team, Ms. Dickinson, Ms. Johnson, Mr. Malis, the Governing Board, and Superintendent Jaeger.

B. Recognition of Canyon del Oro High School Superintendent's Student Advisory Council

Superintendent Jaeger explained that he meets with the students regularly throughout the year and appreciates their input about their school and the District, on behalf of themselves and their peers. He asked Canyon del Oro High School Principal, Ms. Tara Bulleigh, to introduce the students. Ms. Bulleigh thanked the Board and stated that some students were unable to attend because of their commitments to other activities. Those students were Harrison Bynes, Micaela Hernandez, Abdullah Campas, Ernesto Alvarez, Edward Harwood, Kylie Strang, Ariel Eliza Salais, and Parker Hollings.

Ms. Bulleigh introduced each of the students present and shared a list of each of their extracurricular activities and post high school plans. The students present were seniors Kaylynn Calvin and Matthew Swinick, juniors Gavin Bourland, Virginia Burns, and Cristian Hernandez, sophomore Kylee Hernandez, and freshmen Leeah Payne, and Gabriel Lujan. Superintendent Jaeger thanked the group for representing their fellow students. He stated they have a lot to offer which leads to changes.

Ms. Zibrat invited the students to introduce their family members and comment on their experience on the council.

On behalf of the Board, the students received certificates of recognition for their participation on the Superintendent's Student Advisory Council. To mark the occasion, a group picture was taken with the students, Ms. Bulleigh, the Governing Board, and Superintendent Jaeger.

C. Recognition of 2022 Canyon del Oro State Wrestling Champion and Runner-Up

Superintendent Jaeger asked Canyon del Oro High School, Assistant Principal and Athletic Director, Marco Dominguez to present the athletes. Mr. Dominguez said the coaches are the mentors of the students and know them best. He introduced David Sholes, head coach and Cody Comer, assistant coach. Coach Sholes thanked the Governing Board for taking the time

to recognize the students. He stated these athletes are teachable, they work hard and constantly raise the bar, but most importantly they care about their teammates. He introduced Sophia Gilbert, the champion in the 114-pound weight class. He spoke about the challenges and accomplishments that Sophia has faced as a member of the Girls wrestling team.

Coach Sholes said Charles Croci, was the Boys team Runner-Up in the 150-pound weight class. He spoke about the matches that Charles won this season, and said he looks forward to having both athletes back next year as co-captains.

On behalf of the Board, Dr. Baker presented the students and coaches with certificates of recognition. A group picture was taken with the students, coaches, Mr. Dominguez, the Governing Board, and Superintendent Jaeger to mark the occasion.

D. Presentation of Distinguished Service Awards

President Cox Golder asked Superintendent Jaeger to present the awards.

Superintendent Jaeger explained that each month during the school year, a certificated and a classified staff member are recognized with a Distinguished Service Award.

Superintendent Jaeger said the classified award recipient, Ms. Farrell Dees, is a Security Officer at Ironwood Ridge High School. He asked Mr. Brent Spencer, Principal at Ironwood Ridge High School to introduce Ms. Dees.

Mr. Spencer said Ms. Dees keeps the campus safe, and is extremely professional, dedicated and dependable. She is positive, levelheaded, has a sense of humor and works well with students and staff.

A video presentation was shown honoring Ms. Dees for the work she has done in the District.

Ms. Dees thanked the Governing Board for the recognition and introduced her fiancé.

Vice President Day presented Ms. Dees with a certificate of recognition from the Governing Board, a Distinguished Service Award and a gift card donated by the Amphi Foundation.

Superintendent Jaeger said Ms. Diana Sewell is the certificated award winner and asked Harelson Elementary School Principal, Mr. Jason Weaver to introduce Ms. Sewell. Mr. Weaver said Ms. Sewell has been with the District for 40 years. He spoke about her care, patience, and commitment to her students. Mr. Weaver said he is extremely grateful to work with Ms. Sewell and she truly is a 'master' teacher.

A video presentation was shown honoring Ms. Sewell for the work she has done in the District.

Ms. Sewell introduced her husband, and thanked her "home" family for their support of her lengthy career.

Vice President Day presented Ms. Sewell with a certificate of recognition from the Governing Board, a Distinguished Service Award and a gift card donated by the Amphi Foundation. A group picture with Ms. Dees, Ms. Sewell, their family members, Mr. Spencer, Mr. Weaver, the Governing Board and Superintendent Jaeger was taken to mark the occasion.

In their honor as Distinguished Service Award recipients, a plaque bearing their names is on display in the Leadership and Professional Development Center.

E. Recognition of Arizona Association for Gifted and Talented "Gifted Education Leadership Award" Winner

Superintendent Jaeger asked Ms. Call to introduce the recognition.

Ms. Call introduced Cymry DeBoucher, the REACH Gifted Services Coordinator and REACH teacher at Canyon del Oro High School. Ms. Call shared that Ms. DeBoucher's entire career

has been spent in gifted education and leadership. She commented on her ability to ask the tough questions, think outside the box, and look at the big picture. Ms. Call spoke about her work with Odyssey of the Mind and the impact she has had on thousands of children over the years. She presented Ms. DeBoucher as the winner of the Arizona Association for Gifted and Talented Gifted Education Leadership Award.

Vice President Day commented that this was a lifetime achievement award and presented Ms. DeBoucher with a certificate of recognition from the Governing Board. A group picture was taken with Ms. DeBoucher, the Governing Board, and Superintendent Jaeger to mark the occasion.

F. Recognition of Finalists for 2022 Arizona Athletics Amazing High School Teacher of the Year Award

Superintendent Jaeger asked A. J. Malis, Principal of Amphitheater High School and Tara Bulleigh, Principal of Canyon del Oro High School to present the finalists for this award.

Mr. Malis shared that he had the honor of nominating Jose Salcido for the Amazing Teacher of the Year Award. He stated that Mr. Salcido is dedicated to creating meaningful experiences for his students, employs many strategies to drive a deeper understanding for students, and helps students utilize problem solving techniques. Mr. Malis also said that Mr. Salcido advises extracurricular activities like the Mesa Club and Vex Robotics Team. Mr. Salcido is a campus curricular leader, which Mr. Malis states sets him apart. He encourages project based learning, student agency, and focuses on competency based learning. Lastly, Mr. Malis commented on Mr. Salcido's mentoring of other teachers and dedication to collaboration with his colleagues.

Ms. Bulleigh stated that she was challenged to identify just one teacher on her campus to nominate for this award. She selected a high caliber teacher, Chris Yetman. She spoke about her experience as a young teacher, when she met Mr. Yetman at an Academic Decathlon competition. Mr. Yetman has coached nationally recognized teams over the course of his career. She described Mr. Yetman as a highly effective teacher who employs engaging teaching strategies. He takes great pride in his students and identifies student leaders. Ms. Bulleigh stated that Mr. Yetman is a crucial member of CDO's math department and boasts some of the highest math testing scores in the state of Arizona. She concluded by saying that Mr. Yetman's leadership, effective teaching, and community involvement have made him a truly distinguished teacher that she was honored to nominate for this award.

Superintendent Jaeger stated that Mr. Salcido and Mr. Yetman were two of nine finalists, and Mr. Chris Yetman was awarded the Arizona Athletics Amazing High School Teacher of the Year Award for the 2021-2022 school year.

Mr. Kopec commented on what an incredible accomplishment this was for both finalists and asked if either teacher would like to introduce anyone. Mr. Yetman thanked Ms. Bulleigh and his wife for their support.

Mr. Kopec presented both Mr. Yetman and Mr. Salcido with certificates of recognition from the Governing Board. A group picture was taken with both finalists, Mr. Malis, Ms. Bulleigh, the Governing Board, and Superintendent Jaeger to mark the occasion.

G. Recognition of STEM School of Excellence Winner

Superintendent Jaeger stated he was excited about the next award and asked Tassi Call to present the item. Ms. Call stated she was pleased to introduce Michael McConnell, the Principal of Innovation Academy and recognize the school for being selected as a STEM School of Excellence. She explained there are rigorous application requirements for the distinction and asked Mr. McConnell to share more about the application process.

Mr. McConnell spoke about Ms. Call encouraging him to apply for this distinction and noted

that his staff would have attended the meeting tonight, but most were at professional development or coaching their Odyssey of the Mind Teams. He stated that Innovation Academy opened its doors in 2017 and throughout that time, the school and staff have been recognized with various awards. Mr. McConnell spoke about his experience in hiring his entire school staff and that this recognition belongs to them and everyone else who has supported Innovation Academy along the way.

Ms. Zibrat presented Mr. McConnell with a certificate of recognition from the Governing Board and a photo was taken with Mr. McConnell, the Governing Board and Superintendent Jaeger to mark the occasion.

President Cox Golder called for seven minute recess at 7:15 p.m.

6. INFORMATION²

A. Superintendent's Report; Update on Pandemic Conditions and Operations

For the Superintendent's Report PowerPoint Presentation see Exhibit 1.

President Cox Golder asked Superintendent Jaeger to present his report.

Superintendent Jaeger began his report by showing some photos of events from around the District.

He congratulated the 25 teams from the District that competed in the Odyssey of the Mind Regional Competition hosted at Canyon del Oro High School (CDO) on March 5, 2022. Amphitheater has seventeen teams that will be moving on to the state level competition, to be held at CDO on March 26, 2022. He said several teams earned special awards, including Rio Vista's Classics team. They received the Ranatra Fusca Award, the highest award possible in Odyssey of the Mind, for outstanding creativity.

Superintendent Jaeger was proud of all of the elementary school track and field competitors who participated in the Amphi District Track Meet last week at Canyon del Oro High School. It was a beautiful (and very windy) day. He thanked Ms. Zibrat and Mr. Kopec for attending and gave special thanks to all of the volunteers, staff and CDO students who helped make the annual event happen.

He reported the student auto clubs at Canyon del Oro and Amphitheater High Schools (AHS) hosted a "Diamonds in the Desert" car show at the Tucson Mall. More than 160 vehicles participated in the fundraiser for Project Graduation. He said Ironwood Ridge High School (IRHS) also had a role as they provided the tunes for the event. It was a great example of our CTE programs at work: Automotive Diesel Technologies at AHS, Automotive Technologies at CDO and Music Audio Production at IRHS.

Superintendent Jaeger talked about the Districts "2"ns Day (2-22-22) celebration. He reported schools collected items for the Community Food Bank and socks and underwear for the Amphi Foundation's clothing bank. He said families throughout the District donated nearly 300 pounds of food. At Walker Elementary School, they collected 460 food items and \$500 for the Food Bank. Innovation Academy Student Council and National Elementary Honor Society students ran an underwear drive for the whole month of February and they collected 2,574 items for the clothing bank.

He thanked the Oro Valley Police Department and Golder Ranch Fire Department for hosting a kickball tournament they called "Guns and Hoses" to benefit Project Grad for Amphi's three high schools. The tournament pitted "Donut Enthusiasts" against "Kitten Rescuers" (their words) and also included teams from the Tucson Police Department, Marana Police Department and Northwest Fire Department. Superintendent Jaeger expressed his appreciation for everyone involved and the community for their support of Amphi students.

He also gave a shout out to Norman the Nighthawk from Ironwood Ridge High School, who also made an appearance. He said over \$13,000 was raised at this event!

Superintendent Jaeger stated the Amphi Foundation's Annual Gala is back this year and the event will be held on April 23, 2022. It is a key fundraiser for the Foundation, a 501(c)(3) charity, which is an incredible support and resource for our schools in three key areas: student preparedness, innovative learning spaces, and educational support and opportunities for students to become Career, College and Community ready. He reported the Foundation has invested more than \$1 million in our District programs, classrooms and students over the past five years. He said some years the Foundation has come very close to donating the same amount of funding that was received by the state. The community can help by attending the Amphi Foundation Gala or by providing sponsor support. Additional information and tickets are available at their website: amphifoundation.org.

Superintendent Jaeger spoke about state and Pima County pandemic conditions. He said COVID-19 data has improved greatly since his last report. He reported the state and Pima County are now presenting the data in a different format. The state is no longer publishing in the "easy read" chart of cases per 100,000 individuals and percent positivity test data. Also, Pima County has reduced the previous nine-factor "red/yellow/green" charts to include only six factors.

Superintendent Jaeger stated the positivity test rate has fallen from a high of 28% in January to 8% currently. He talked about the Pima County COVID-19 cases and death rates. The data based on a Centers for Disease Control and Prevention (CDC) report showed a steady decline of cases and deaths. The Pima County color-coded metric chart also improved, to reflect all categories are yellow and green. Long term data for Pima County, for the last 90 days, also showed a decrease in cases and deaths. He also reported a sharp decline in cases in the District. Current case count: one staff and one student.

Superintendent Jaeger said the District has the right to correct misinformation that has been made during the public comment portion of meetings. He presented a slide titled Falsehoods vs. Facts to correct misrepresentations heard during call to the audience in previous board meetings. He talked about misinformation about so-called "surety bond claims" against the Governing Board members. He said the issue was a complete falsehood, as there is no such thing as surety bonds for Governing Board members. He urged people to consider the source of their information – typically erroneous websites – before spreading information they have not verified.

He said that multiple speakers have made the false allegation that the District had to or did agree to a mask requirement in order to receive ESSER funding. He clarified that there never was any grant or funding requirement from the state or the federal government tied to masks in anyway, and therefore, the District has never entered into such an agreement.

Additionally, there have been speakers who have asserted that the District has no transparency on its use of ESSER funds. He presented the following facts.

- On October 26, 2021, the Administration presented the District's proposed ESSER grant fund uses to the Governing Board at its public meeting.
- The proposal followed the District's pursuit of a survey sent to the community seeking public input regarding the potential and proposed uses of ESSER funds. 3,000 people participated responded to the survey, and 80% of those participating identified themselves as parents. The results of the survey were publicly presented at the Board's meeting on October 26, 2021.

- The District’s use of ESSER funds is subject to strict state and federal scrutiny and use requirements. The District’s budgets have been approved for all three ESSER grants according to those requirements.
- The Governing Board, on multiple occasions, has also approved individual budget expenditures from ESSER funds based on the approved budgets.
- The District’s uses of ESSER funds (I, II, and III) are clearly displayed on the District’s website – where they have been posted since October 2021.

Superintendent Jaeger offered to answer any questions from the Governing Board.

Mr. Kopec asked if there were exclusion requirements related to COVID-19 illness. Superintendent Jaeger responded that there are quarantine requirements which have been put in place by a Pima County Health Department “Sanitary Health Measure”. This is not a District policy, but rather a public health order which the District is required to comply with under law.

President Cox Golder thanked him for his report.

B. Status of Construction Projects

For the Status of Construction Projects report see Exhibit 2.

Mr. LaNasa said supply chain issues are continuing to create problems in the construction industry, and has delayed some projects. He reported that as construction materials costs have continued to increase, the District has been diligent to lock in prices to avoid additional expenses in the future.

Amphitheater High School (AHS) Bond projects include cafeteria Heating, Ventilation, Air Conditioning (HVAC) improvements to be done over Spring Break. Elementary and Secondary School Emergency Relief (ESSER) projects include HVAC improvements to the student center/bookstore and building DN. Upcoming projects include classroom fan coil replacement in the 100 and 200 wing. Arizona School Facilities Oversight Board (SFOB) projects include the assessment of the central plant #3 hot water line, and structural repairs of the 300 wing.

Canyon del Oro High School (CDO) Bond projects include the completion of the library boiler replacement. The fire alarm system inspection and evaluation will be done during Spring Break, and repaving the east parking lot and the main central plant renovation are Summer 2022 projects. Adjacent Ways projects include a Summer 2022 reconstruction of the east parking lot fire lane. ESSER projects include replacement of building E air conditioner (AC) and north gym HVAC improvements. SFOB projects include campus roofing phase II.

Ironwood Ridge High School (IRHS) Bond projects include the irrigation well design, cooling tower 1 replacement and locker room improvements. SFOB projects include the academic buildings, fine arts and gym weatherization.

Amphitheater Middle School (AMS) Bond projects include building 800 HVAC improvements and the completion of parking lot repairs. ESSER projects include building 300 HVAC improvements and campus HVAC controls upgrades.

Copper Creek Elementary School Bond projects include HVAC fan coil improvements for Summer 2022. ESSER projects include campus HVAC controls upgrades. SFOB projects include the roof replacement for the Multipurpose Room (MPR).

Coronado K-8 School Bond projects include the completion of the replacement of the boiler and building A, E, H and J roof coatings.

Cross Middle School Bond projects include the replacement of the cafeteria HVAC RTU and the completion of access control improvements. ESSER projects include building 600 HVAC improvements. SFOB projects include the campus roof replacement.

Harelson Elementary School ESSER projects include building A HVAC improvements. SFOB projects include the Funhouse weatherization.

Holaway Elementary School Bond projects include the evaluation of a single point of entry at the front office. ESSER projects include buildings G, F and E HVAC improvements. SFOB projects include the nurses office sewer line repairs.

Innovation Academy Bond projects include upgrades to the security fence.

Keeling Elementary School Bond projects include the replacement of the AC units for building A. ESSER projects include buildings D, E and F HVAC improvements.

La Cima Middle School Bond projects include campus PA and clock improvements, and replacement of the MPR kitchen HVAC. ESSER projects include the replacement of the central plant chiller.

Mesa Verde Elementary School Bond projects include upcoming parking lot improvements. Adjacent Ways project includes the bus loop asphalt replacement during Spring Break. ESSER projects include buildings C and F HVAC improvements. SFOB projects include the roof replacement.

Nash Elementary School Bond projects include building F and G HVAC replacements and building D HVAC improvements. ESSER projects include building H HVAC improvements.

Prince Elementary School Bond projects include new playground equipment. ESSER projects include building C HVAC improvements. SFOB projects include the replacement of classroom 19 HVAC.

Rillito Center SFOB projects include buildings A and D weatherization.

Rio Vista Elementary School Bond projects include the activity gym HVAC replacement. ESSER projects include building C multizone AC replacement.

Walker Elementary School ESSER projects include buildings B, C, D and E HVAC improvements.

Wilson K-8 School Bond projects include central plant expansion tank R and R. ESSER projects include the north MPR HVAC RTU, central plant cooling tower replacements, and upgrades to the campus HVAC controls.

He offered to answer any questions from the Governing Board. There were none.

President Cox Golder thanked him for his report.

C. Periodic Legislative Update

For the Periodic Legislative Update see Exhibit 3.

President Cox Golder asked Superintendent Jaeger to introduce the item.

Superintendent Jaeger asked Ms. Tong to give a review of the highlights of the legislative session.

Ms. Tong said the big news was the Aggregate Expenditure Limit (AEL) waiver, which passed.

She shared the dates of the remaining deadlines. March 25, 2022 is the last day to hear other House/Senate bills, April 15, 2022 is the last day for consideration of bills in committees and April 19, 2022 is the 100th day of session and they will adjourn as long as they have completed the session.

Ms. Tong said the bills she will be discussing relate to education and have transferred to the opposite House.

HB2025

SCHOOLS; PARENTAL CLASSROOM VISITATION POLICIES

School district and charter school governing bodies are required to develop and adopt in a public meeting policies to allow for visits, tours and observations of all classrooms by parents of enrolled students and parents who wish to enroll their children in the charter school, unless a visit, tour or observation threatens the health and safety of pupils and staff.

HB2039

LIVE, REMOTE INSTRUCTION; DUAL ENROLLMENT

School districts and charter schools are authorized to offer courses for students in grades 9 through 12 in which the instructional services are provided remotely in a live and synchronous setting by another school district or charter school in Arizona pursuant to a written agreement. Schools that offer live, remote instruction courses are required to provide an in-person teacher or instructional aide for each course and ensure that students satisfy the instructional time and instructional hours requirements. The school district or charter school acting as the instructional services provider is required to pay the instructor of the course a stipend of at least 25 percent of the contractual amount of per-course, per-student monies. The school district or charter school providing the moderated classroom generates average daily membership for students enrolled in live, remote instruction courses. The school district or charter school acting as the instructional services provider does not generate average daily membership for students attending a live, remote instruction course.

HB2070

OPEN MEETINGS; CAPACITY; POSTING; VIOLATION

Requires public bodies, when feasible, to provide a reasonable amount of seating for people wanting to attend deliberations and meetings. Requires agendas to include the time the public will have physical access to the meeting space. States that heads of public bodies may be held liable to a civil penalty in case of a violation.

HB2086

DHS; SCHOOL IMMUNIZATIONS; EXCLUSIONS

An immunization against COVID-19 or any variant of COVID-19 is not required for school attendance.

HB2112

CLASSROOM INSTRUCTION; RACE; ETHNICITY; SEX

Teachers, administrators, or other employees of a school district, charter school, or state agency involved with students and teachers in K-12 are prohibited from using public monies for instruction that promotes or advocates for any form of blame or judgment on the basis of race, ethnicity, or sex. Establishes a list of concepts that these persons are prohibited from allowing instruction in, including that one race, ethnic group, or sex is inherently superior to another and that meritocracy or traits such as hard work ethic are racist or sexist. A teacher who violates this section is subject to disciplinary action, including suspension or revocation of the teacher's certificate. The Attorney General or the county attorney for the county in which an alleged violation occurred may initiate a suit in superior court to enforce compliance. The court is authorized to impose a civil penalty of up to \$5,000 per school district, charter school, or state agency where the violation occurs.

HB 2161**PARENTAL RIGHTS; SCHOOLS; EDUCATIONAL RECORDS**

This state, political subdivisions, any other governmental entity, and any official of any governmental entity are prohibited from interfering with or usurping the fundamental right of parents to direct the upbringing, education, health care, and mental health of their children.

A parent is authorized to bring suit against a governmental entity or official based on any violation of the statutory rights of parents, and to raise a violation as a claim or a defense. In any such action brought by a parent, the governmental entity or official has the burden of proof to demonstrate both that the interference or usurpation is essential to accomplish a compelling government interest and that the method of interference or usurpation used by the government is narrowly tailored and is not otherwise served by a less restrictive means. Parents are required to have access to all written and electronic records of a school district or school district employee concerning the parent's child. School district and charter school employees are prohibited from withholding or concealing information from the student's parents about the student's physical, emotional, or mental health, or the student's purported gender identity if incongruous with the student's biological sex. Parents are authorized to file suit against a school district or charter school for violations, and may recover declaratory relief, injunctive relief, attorney fees and costs, and any other appropriate relief.

HB2178**SCHOOL PSYCHOLOGISTS; EXEMPTION**

Excludes a school psychologist, who is certified by ADE and contracted to provide services in an educational institution setting that services pupils in prekindergarten or kindergarten programs or the 1st-12th grades, from licensure requirements prescribed by the Board of Psychologist Examiners if the services are a part of that person's contract with the educational institution setting.

HB2284**SCHOOLS; STUDENT PROMOTIONS**

Teachers are required, instead of allowed, to retain a student in a kindergarten program or grades 1 through 4 if the student does not meet the criteria prescribed by the State Board of Education, subject to review by the school board. Some exceptions, including for English learners and special education students.

HB2325**SCHOOLS; INSTRUCTION; 9/11 EDUCATION DAY**

September 11 in each year must be observed as 9/11 Education Day, which is not a legal holiday. On 9/11 Education Day, each public school in Arizona is required to dedicate a portion of the school day to age-appropriate education on the terrorist attacks of September 11, 2001. The State Board of Education (SBE) is required to develop a list of recommended resources relating to age-appropriate education on the terrorist attacks of September 11, 2001 that align with the academic standards prescribed by the SBE.

HB2412**OPEN MEETINGS; DIGITAL RECORDINGS**

All public bodies subject to open meeting law are required to provide for written minutes and a digital recording of all of their meetings, instead of either written minutes or a digital recording. Each public body is required to post on its website the minutes and the digital recording no later than five working days after the meeting.

HB2414**MISCONDUCT INVOLVING WEAPONS; SCHOOL GROUNDS**

The exemption from misconduct involving weapons by knowingly possessing a deadly weapon on school grounds for firearms carried within a means of transportation under the control of an adult is modified so that the firearm is permitted to be loaded.

HB2439**SCHOOL LIBRARY BOOKS; PARENTAL REVIEW**

School district governing boards are required to adopt procedures by which parents have access to the school's library catalog of available books or materials and by which parents may receive a list of books or materials borrowed from the library by their children. School boards are required to approve all books in school libraries. Before approval, a list of all books must be available for public review for at least 60 days.

HB2495**SCHOOLS; SEXUALLY EXPLICIT MATERIALS; PROHIBITION**

A public school in Arizona is prohibited from referring students to or using any "sexually explicit material" in any manner. Exempted materials include: (a) classical literature, (b) early American literature, or (c) required textbook for a course to obtain college credit. Parental consent (per-material basis) required before exempted materials may be used. Alternative assignment required if parental consent not obtained. Broad definition of "sexually explicit material" to include textual, visual or audio materials or materials accessed via any other medium that depict sexual conduct, excitement, acts.

SB1165**INTERSCHOLASTIC; INTRAMURAL ATHLETICS; BIOLOGICAL SEX**

An interscholastic or intramural athletic team or sport that is sponsored by a public or private school whose students or teams compete against a public school is to be expressly designated as one of the following based on biological sex: males, men or boys; females, women or girls; and coed or mixed sex. Athletic teams or sports designated for females, women or girls cannot be open to students of the male sex. Any student who is deprived of an athletic opportunity or suffers any direct or indirect harm as a result of a school knowingly violating these requirements has a private cause of action for injunctive relief, damages and any other relief available under law against the school. Any student who is subject to retaliation or other adverse action by a school or association or organization as a result of reporting a violation of this section has a private cause of for injunctive relief, damages and any other relief available under law against the school or athletic association or organization. Any school that suffers any direct or harm as a result of a violation has a private cause of action for injunctive relief, damages and any other relief available under law against the government entity, the licensing or accrediting organization or the athletic association or organization. A civil action must be initiated within two years after the alleged violation occurs. Contains legislative findings. Severability clause.

SB1246**SCHOOL BUSES; ELECTRIFICATION; CONTRACTS**

School districts are authorized to select a preapproved contract carrier or private party that provides electric school buses, electric school bus charging infrastructure, charging and charging management services, and/or electric school bus services, and that has received approval from the School Bus Advisory Council. The Council is required to finalize a process for soliciting preapprovals within six months after the effective date of this legislation, and is required to finalize an initial list of preapproved contract carriers and private parties within one year after the effective date of this legislation. Contains legislative findings.

Ms. Tong said her next update will be on April 12, 2022. She hoped there would be news regarding the education budget.

She offered to answer any questions from Governing Board members.

President Cox Golder asked if there was any legislative discussion on an education budget. Ms. Tong responded there is nothing at this time.

D. Presentation on Dyslexia

Ms. Call stated that she was glad to update the Board about what work has been done to serve students with dyslexia in the District. She shared that last year, the passing of A.R.S.-SB 1403 required schools to screen all students in grades kindergarten through 3rd for dyslexia, K-3 schools to have at least one teacher trained in dyslexia at each site, all new teachers must have training in the Science of Reading, and the State Board of Education to create a reading endorsement for K-5 teachers. Ms. Call introduced the members of the District's dyslexia committee, Shelby Davis, Jennifer Campbell, Trina Kay Post, and Heidi Radtke. She outlined the subgroups of the committee and introduced Cymry DeBoucher to present her Dyslexia 101 presentation.

Ms. DeBoucher began her presentation discussing the prevalence of dyslexia, how teaching practices create obstacles for students with dyslexia, and the inaccuracies of assessments' ability to measure comprehension in dyslexic students.

She went on to state that although dyslexics are among some of the least successful people academically, many go on to experience other types of success later in life and are often sought out by employers due to their unique problem solving skills and critical thinking abilities. Ms. DeBoucher offered definitions and characteristics of dyslexia and spoke about the desire to find ways to serve dyslexic students better. Ms. DeBoucher spoke about the impact dyslexia has on families and the need for support for parents.

Ms. DeBoucher defined stealth dyslexia and the challenges faced by gifted stealth dyslexics who are often able to hide their dyslexia due to giftedness in other areas. She said that the REACH Honors English 9 class that is being launched next year at the high school level is an opportunity for gifted dyslexic students to be able to access advanced content without the abundance of reading and writing required of other advanced and honors class offerings.

She shared a list of Instructional Best Practices and plans to train teachers in these practices. In addition, Ms. DeBoucher shared the harmful practices in place that can negatively impact dyslexic students such as round robin reading. She touched on school-induced shame, a day in the life of a dyslexic student, and what can be done to raise awareness.

Ms. Call spoke about Amira which is an oral reading fluency assessment and dyslexia screener that is currently being used in the District. It also provides one on one tutoring and aligns with the HMH 'Into Reading' program. She shared a slide with Amira Winter 2021 data results. Ms. Call concluded with summarizing all of the things in place currently and planned for the near future to address the needs of dyslexic students in Amphi. These include the work of the dyslexia committee, professional development, and support systems for families. Ms. Call offered to answer any questions.

Vice President Day stressed that all the variants of round robin reading should be included in the list of practices to avoid and that it should be presented at the Effective Teacher Conference over the summer. She would also like there to be research conducted on technology that could better serve dyslexic students. Ms. Day applauded all of the work that has been done.

President Cox Golder thanked Ms. Call and Ms. DeBoucher for their report.

7. PUBLIC COMMENT¹

Mona Gibson stated that she wanted to address one comment made during the Superintendent's report regarding ESSER funds. She shared that she was at the meeting on October 26th when the presentation of ESSER fund expenditures was outlined by Mr. Little, however she felt there is a difference between planned expenditures and actual expenditures. Ms. Gibson said that accountability would help community feelings about these funds.

8. CONSENT AGENDA³

Details of agenda items, supporting documents, and presentations are available in the electronic Board Book by clicking on the hyperlink below.

[Amphitheater Public Schools Public View - BoardBook Premier](#)

Superintendent Jaeger requested Consent Agenda Item 1. A. be pulled for his recommendation.

President Cox Golder asked for a motion to approve Consent Agenda Items B.-L. Vice President Day moved for Consent Agenda Items B.-L. be approved as presented. Mr. Kopec seconded the motion. Voice vote in favor- 5: President Cox Golder, Vice President Day, Dr. Baker, Mr. Kopec, and Ms. Zibrat. Opposed - 0. Consent Agenda Items B.-L. passed.

Superintendent Jaeger introduced Dr. Orante Jenkins and recommended him for the position of Principal of Ironwood Ridge High School for Fiscal Year 2022-2023. Superintendent Jaeger spoke about Dr. Jenkins' academic accomplishments and work experience in the state. He has been a special education teacher, coach, athletic director, assistant principal and principal. Currently, he is serving as Principal of Santa Cruz Valley Union High School in Eloy, AZ.

Superintendent Jaeger recommended Ms. Mamie Spillane for the position of Principal of Rio Vista Elementary School for Fiscal Year 2022-2023. He spoke about Ms. Spillane's teaching experience outside of the United States and her long history with the District, as a teacher, Curriculum and Instruction Support Specialist and Instructional Support Assistant. At this time, she is an Assistant Principal at Amphitheater High School.

Superintendent Jaeger said he was excited to have both of these positions filled with such talented individuals.

Vice President Day moved for Consent Agenda Item A. be approved as presented. Mr. Kopec seconded the motion. Voice vote in favor- 5: President Cox Golder, Vice President Day, Dr. Baker, Mr. Kopec, and Ms. Zibrat. Opposed - 0. Consent Agenda Item A. passed.

To mark the occasion, a picture with Dr. Jenkins, Ms. Spillane, the Governing Board members and Superintendent Jaeger was taken.

A. Approval of Appointment of Administrative Personnel

Administrative personnel appointments were approved as listed in Exhibit 4.

B. Approval of Appointment of Non-Administrative Personnel

Non-administrative personnel appointments were approved as listed in Exhibit 5.

C. Approval of Personnel Changes

Certified and classified personnel changes were approved as listed in Exhibit 6.

D. Approval of Leave(s) of Absence

Leave(s) of absence were approved as listed in Exhibit 7.

E. Approval of Separation(s) and Termination(s)

Separations and terminations were approved as listed in Exhibit 8.

F. Approval of Stipend for Coaching Volunteers

Stipend for coaching volunteers were approved as listed in Exhibit 9.

G. Approval of Minutes of Previous Meeting(s)

Previous minutes for Governing Board Meetings held on February 8, 2022 and February 22, 2022 were approved as listed in Exhibits 10-11.

H. Approval of Vouchers Totaling and Not Exceeding Approximately \$1,521,825.75

A copy of vouchers for goods and services received by the Amphitheater Public Schools and recommended for payment has been provided to the Governing Board. The following vouchers were approved as presented and payment authorized as submitted in Exhibit 12.

Voucher #	Amount	Voucher #	Amount	Voucher #	Amount
1213	\$10,133.38	1214	\$73,900.53	1215	\$10,375.23
1216	\$42,788.28	1217	\$46,322.10	1218	\$107,111.18
1219	\$109,446.70	1220	\$46,181.61	1221	\$31,413.72
1222	\$75,553.72	1223	\$716,236.24	1224	\$179,665.32
1225	\$978.32	1226	\$585.16	1227	\$411.89
1228	\$1,087.75	1229	\$59,355.76	1230	\$10,278.86

I. Acceptance of Gifts

Gifts were accepted by the Governing Board as listed in Exhibit 13.

J. Receipt of January 2022 Report on School Auxiliary and Club Balances

The Governing Board approved the January 2022 report on school auxiliary and club balances as listed in Exhibit 14.

K. Approval of Parent Support Organization(s) - 2021-2022

The Governing Board approved Canyon del Oro Mens Soccer for the 2021-2022 school year as submitted in Exhibit 15.

L. Approval of Out of State Travel

The Governing Board approved request for out of state travel as listed in Exhibit 16.

9. PUBLIC COMMENT¹

There was none.

10. BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS

There was none.

11. ADJOURNMENT

President Cox Golder made a motion to adjourn. Vice President Day seconded the motion. There was no discussion. Voice vote in favor- 5: President Cox Golder, Vice President Day, Dr. Baker, Mr. Kopec, and Ms. Zibrat. Opposed - 0. The meeting adjourned at 8:26 p.m.

Jar Gretchen Hahn

Minutes respectfully submitted for Governing Board Approval

Jennifer Anderson, Executive Assistant to the Superintendent & Governing Board

Gretchen Hahn, Secretary III, Governing Board Office

April 25, 2022

Date

Vicki Cox Golder, Governing Board President

April 26, 2022

Date

**Minutes of the Special Governing Board Meeting
Amphitheater Public Schools
Tuesday, March 22, 2022**

A Special public meeting of the Governing Board of Amphitheater Public Schools was held Tuesday, March 22, 2022, beginning at 5:30 p.m. at the Wetmore Center, 701 W. Wetmore Road, Tucson, AZ 85705 in the Leadership and Professional Development Center.

Governing Board Members Present

Ms. Vicki Cox Golder, President
Ms. Deanna M. Day, M.Ed., Vice President
Dr. Scott K. Baker, Member
Mr. Matthew A. Kopec, Member
Ms. Susan Zibrat, Member

Superintendent's Cabinet Members Present

Mr. Todd A. Jaeger, J.D., Superintendent
Ms. Tassi Call, Associate Superintendent for Elementary Education
Mr. Matthew Munger, Associate Superintendent for Secondary Education
Ms. Michelle H. Tong, J. D., Associate to the Superintendent and Legal Counsel
Mr. Scott Little, Chief Financial Officer
Ms. Kristin McGraw, Director of Student Services
Dr. Shannon McKinney, Director of Curriculum and Assessment
Mr. Richard C. La Nasa, Executive Manager of Operational Support
Ms. Michelle Valenzuela, Director of Communications
Ms. Julie Valenzuela, Director of 21st Century Education

1. CALL TO ORDER AND SIGNING OF THE VISITOR'S REGISTER

President Cox Golder called the meeting to order at 5:30 p.m. and invited members of the audience to sign the visitors register.

2. EXECUTIVE SESSION

A. A. Motion to Recess Open Meeting and Hold an Executive Session for:

A. Consideration and Decision Upon Long-term Suspension/Expulsion Hearing Officer's Recommendations, Pursuant to A.R.S. §15-843(F)(2) Regarding:

a. Student # 30053307

B. Consideration and Determination of Appeal of Long-term Suspension/Expulsion Hearing Officer's Decision Pursuant to A.R.S. §15-843(A) Regarding:

a. Student # 30044139

C. Discussion and Consultation with Representatives of the Governing Board in Order to Consider its Position and Instruct Its Representatives in the Meet and Confer Process Pertaining to Policy, Compensation and Benefits for Certificated, Professional Non-Teaching, Support and Administrative Staff Pursuant to A.R.S. § 38-431.03(A)(5)

President Cox Golder asked for a motion to hold Executive Session. Vice President Day moved that the Board go into an Executive Session to address the matters identified in item 2. of the Board's agenda and pursuant to the legal authorities listed on the agenda under item 2. Mr. Kopec seconded the motion. Voice vote in favor – 5: President Cox Golder, Vice President Day, Dr. Baker, Mr. Kopec, and Ms. Zibrat. Opposed–0. President Cox Golder proclaimed they were in Executive Session at 5:31 p.m.

3. RECONVENE PUBLIC MEETING

President Cox Golder reconvened the public meeting at 6:38 p.m.

4. PLEDGE OF ALLEGIANCE

President Cox Golder asked Ms. Zibrat to lead the Pledge of Allegiance.

5. ANNOUNCEMENT OF DATE AND PLACE OF NEXT REGULAR GOVERNING BOARD MEETING

President Cox Golder announced that the next Regular Governing Board Meeting would be held on Tuesday, April 12, 2022 at 6:00 p.m., at the Wetmore Center, 701 W. Wetmore Road, Tucson AZ 85705 in the Leadership & Professional Development Center.

6. INFORMATION²

A. Superintendent's Report; Update on Pandemic Conditions and Operations

For the Superintendent's Report PowerPoint Presentation see Exhibit 1.

President Cox Golder asked Superintendent Jaeger to present his report.

Superintendent Jaeger began his report by sharing some photos which highlighted events from around the District.

He congratulated Amphitheater High School Cheer and Basketball teams for winning gold medals at the Special Olympics State Competition. The basketball team beat Peoria High School and West Point High School to win gold.

Superintendent Jaeger said a group of students at Canyon del Oro High School surprised their teacher and coach, Michelle Gerard. The students each wrote to Walmart to ask for help in doing something special for Ms. Gerard. Walmart donated a new refrigerator and items to stock it. Television stations KOLD and KVOA were on hand to share the wonderful story when Walmart staff and the students surprised Ms. Gerard with the framed students' letters and gifts.

He reported Holaway Elementary School held its Jump for Heart event before break to celebrate healthy activities and raise money for the American Heart Association. Amphi is one of the highest earning school districts in Arizona and has participated in this event for many years. Great job, Coyotes!

Superintendent Jaeger said that Copper Creek Elementary School students and staff members put their talents on display at the school's Variety Show. The show featured singing performances, dance, gymnastics and comedy.

He talked about a "Day of Awesomeness" celebrated at Painted Sky Elementary School and Donaldson Elementary School. The event was held at the conclusion of their Step It Up fundraisers. Students at both schools had a great time with inflatables, games, and activities to celebrate their work in supporting their schools.

Superintendent Jaeger explained that with instruction from Chef Jean Gowen, Pima Community College dual enrollment students from Ironwood Ridge High School's Advanced Culinary Arts program learned the skills and techniques required for creating beautiful and delicious pastries.

He congratulated Mesa Verde Elementary School principal Carol Tracy Kitchen and her husband Don. They are the proud parents of the newest Amphi family member, Thomas Daniel Kitchen.

He said the Rio Vista Robotics Club recently introduced JACZBOT, an articulating robot, which the students built from scratch. JACZBOT is one of five such robots built in the U.S. and is the only such robot built by elementary students in the U.S.

JACZBOT came to an administrators meeting and amazed the crowd with complicated functions, including dropping and catching a ball, answering specific questions, and mirroring the movement of students. Students used 3D printers to make JACZBOT's limbs, torso, legs, head and face. He revealed that hopefully, JACZBOT will be coming to a Governing Board meeting in the future.

Superintendent Jaeger gave an update on the Odyssey of the Mind competition. He explained that it is an international problem-solving and critical-thinking competition. 25 District teams competed at the regional tournament and 17 teams are advancing to the state competition, which will be held at Canyon del Oro High School on March 26, 2022. He noted that four teams won Outstanding OMER Awards. Superintendent Jaeger said he participated as a judge and thanked President Cox Golder, Vice President Day and Mr. Kopec for participating also.

He talked about the Summer Institute trainings the District will be offering. There will be approximately 60 courses for administrators, teachers, and classified employees this summer. He said the trainings will cover a wide range of topics. Additionally, the District will hold its annual BOOST (Building Outstanding Organized Success Teachers) session July 18-21 and the Effective Teacher Conference on July 27-28 for teachers new to Amphitheater.

Superintendent Jaeger shared that Bethany Papajohn, principal at Painted Sky Elementary School, is fulfilling a lifelong dream to drive a school bus! With the help of Transportation Director Norma Frye George, Ms. Papajohn recently earned her Commercial Driver's License (CDL). Ms. Papajohn plans to drive students to field trips, with a goal of taking each class on at least one field trip every year.

Superintendent Jaeger said the Amphi Foundation's Annual Gala will be held on April 23, 2022. The event is a key fundraiser for the Foundation, and is an incredible support and resource for Amphi schools. He reported that the Foundation has invested more than \$1 million in Amphi schools over the past five years. Ticket information and other ways to support the Annual Gala can be found at [www: amphifoundation.org](http://www.amphifoundation.org).

Superintendent Jaeger gave an update on the Pima County Health Metrics. He said Pima County has changed the way the metrics are reported. Currently, all the factors are in the green category. He reported there are no COVID-19 cases in the District at this time.

He offered to answer any questions from the Governing Board. There were none.

President Cox Golder thanked Superintendent Jaeger for his report.

B. Auditor General's School District Spending Analysis—Fiscal Year 2021

For the Auditor General's School District Spending Analysis-Fiscal Year 2021 report see Exhibit 2.

Superintendent Jaeger stated that the state legislature charged the Auditor General's office to develop an annual classroom spending report that compares how school districts spend their budgets in different areas. He asked Mr. Little to review the most recent report.

Mr. Little explained that the report format has changed, so it reads differently than prior years' reports. He went through the definitions of the categories of expenses which included Administration, Plant, Food Services, Transportation, Student Support, and Instruction Support. Mr. Little explained that the report aggregates the districts in Tucson. He commented that the presentation of national data was missing from this year's report, but ESSER expenditures are included.

Mr. Little went on to say that comparisons are difficult to make between districts because ESSER funds were distributed based on Title I populations, which vary district to district. He said that the Student Support expenditures was elevated because during online learning, bus drivers were used for on campus supervision as opposed to transporting students. He noted that being bound to how the CARES Act money had to be utilized dictated in what areas those dollars were spent.

He stated that when looking at the data it is important to look at actual dollars and not percentages. Mr. Little stated that food and transportation expenditures vary greatly between districts and shouldn't really be compared to one another. He also noted that when school districts spent their ESSER funds has varied, which can also have an impact on skewing the comparison.

Mr. Little said that there has always been confusion as to how the Auditor General's office calculates their numbers for teacher salaries. They pick and choose certain things to pull out of the calculations, but not all districts report the same data so the impact of that criteria varies between districts. Mr. Little spoke about current teacher salaries in the district and salary increases over the years.

He offered to answer any questions.

Vice President Day thanked Mr. Little for the talking points.

Dr. Baker asked about the information presented regarding 5 year salaries and 5 years of Prop 301 money and if they were separate.

Mr. Little stated that this was the Auditor General's data and they reported total teacher pay and how much of that was Prop 301 performance pay, meaning the Prop 301 money is embedded in that total.

President Cox Golder thanked Mr. Little for his report.

7. PUBLIC COMMENT¹

Lisa Millerd is an Amphi teacher and President of the Amphi Education Association (AEA). She spoke about feedback she receives from some employees outside of the decision-making process and that they feel undervalued. She stated that she felt most of these concerns could be subverted addressed with direct communication. Ms. Millerd said collaboration and valuing opinions help employees feel respected.

8. CONSENT AGENDA³

Details of agenda items, supporting documents, and presentations are available in the electronic Board Book by clicking on the hyperlink below.

[Amphitheater Public Schools Public View - BoardBook Premier](#)

President Cox Golder asked if there were any Items to be pulled for further discussion.

Superintendent Jaeger requested Item A. to be pulled for his recommendation.

Vice President Day moved for Consent Agenda Items B.- K. be approved as presented. Mr. Kopec seconded the motion. Voice vote in favor – 5. President Cox Golder, Vice President Day, Dr. Baker, Mr. Kopec and Ms. Zibrat. Opposed – 0. Consent Agenda Items B.-K. passed.

Superintendent Jaeger recommended Ms. Stephanie Jo Hillig for the position of Principal at Copper Creek Elementary School. He spoke about Ms. Hillig's academic and work experience in Tucson. He stated currently she is a principal with the Prescott School District, and she

looks forward to returning to Tucson. Superintendent Jaeger said he is excited to recommend her for the position.

Vice President Day moved for Consent Agenda Item A. be approved as presented. Mr. Kopec seconded the motion. Voice vote in favor – 5. President Cox Golder, Vice President Day, Dr. Baker, Mr. Kopec and Ms. Zibrat. Opposed – 0. Consent Agenda Item A. passed.

To mark the occasion, a picture with Ms. Hillig, Ms. Call, the Governing Board and Superintendent Jaeger was taken.

A. Approval of Appointment of Administrative Personnel

Administrative personnel appointments were approved as listed in Exhibit 3.

B. Approval of Appointment of Non-Administrative Personnel

Non-administrative personnel appointments were approved as listed in Exhibit 4.

C. Approval of Personnel Changes

Certified and classified personnel changes were approved as listed in Exhibit 5.

D. Approval of Leave(s) of Absence

Leaves of absence were approved as listed in Exhibit 6.

E. Approval of Separation(s) and Termination(s)

Separations and terminations were approved as listed in Exhibit 7.

F. Approval of Stipend for Coaching Volunteers

Stipend for coaching volunteers were approved as listed in Exhibit 8.

G. Approval of Vouchers Totaling and Not Exceeding Approximately \$1,027,106.34

A copy of vouchers for goods and services received by the Amphitheater Public Schools and recommended for payment has been provided to the Governing Board. The following vouchers were approved as presented and payment authorized as submitted in Exhibit 9.

Voucher #	Amount	Voucher #	Amount	Voucher #	Amount
1236	\$110,856.93	1237	\$268,929.18	1231	\$115,943.95
1233	\$277,659.86	1234	\$49,183.25	1235	\$125,562.03
1238	\$32,751.88	1239	\$46,219.26		

H. Acceptance of Gifts

Gifts were accepted as presented in Exhibit 10.

I. Approval of Out of State Travel

The Governing Board approved out of state travel requests as presented in Exhibit 11.

J. Approval of the Revised 2020-2021 Annual Financial Report

The Governing Board approved the Revised 2020-2021 Annual Financial Report as submitted in Exhibit 12.

K. Award of Contract for Amphitheater High School 300 Wing Restoration-Based Upon Responses to Invitation for Bids (IFB) 3-8-22

The Governing Board approved the Award of Contract for Amphitheater High School 300 Wing Restoration-Based Upon Responses to Invitation for Bids (IFB) 3-8-22 to Marsh Development Inc.

9. PUBLIC COMMENT

There was none.

10. BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS

Mr. Kopec asked for an update on Summer School offerings in the District and information about the Summer Camp program that is being offered by the state.

Vice President Day requested a timeline of when the Model Schools concept will be applied in the District.

11. ADJOURNMENT

President Cox Golder made a motion to adjourn. Mr. Kopec seconded the motion. There was no discussion. Voice vote in favor- 5: President Cox Golder, Vice President Day, Dr. Baker, Mr. Kopec, and Ms. Zibrat. Opposed - 0. The meeting adjourned at 7:19 p.m.


Minutes respectfully submitted for Governing Board Approval
Jennifer Anderson, Executive Assistant to the Superintendent & Governing Board
Gretchen Hahn, Secretary III, Governing Board Office

April 25, 2022
Date

Vicki Cox Golder, Governing Board President

April 26, 2022
Date



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Vouchers Totaling and Not Exceeding Approximately \$1,784,902.48
(Final Total)

BACKGROUND:

A copy of the vouchers for goods and services received by Amphitheater Public Schools and recommended for payment has been provided to the Governing Board.

RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board approve payment of the vouchers as presented.

INITIATED BY:

Scott Little, Chief Financial Officer

Date: April 25, 2022

Todd A. Jaeger, J.D., Superintendent



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Acceptance of Gifts

BACKGROUND:

Donations detailed on the attached listing have been received by the District.

RECOMMENDATION:

It is the recommendation of the Administration that the above gifts be accepted by the Governing Board.

INITIATED BY:

Scott Little, Chief Financial Officer

Date: April 13, 2022

Todd A. Jaeger, J.D., Superintendent

Gift and Donation List		
Gifts and Donations	Exhibit	04-26-22
Canon Printer	Swaim Architects	Canyon del Oro High School
Ck in the amount \$2,672.00	Amphitheater Foundation	Harelson Elementary School
HP Monochrome Printer	Harelson Elementary School PTO	Harelson Elementary School
Truck	JTED	Canyon del Oro High School



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: **April 26, 2022**

TITLE: **Acceptance of the Uniform System of Financial Records Compliance Questionnaire, Single Audit Reporting Package and Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2021**

BACKGROUND:

Laws 2021, Chapter 7 revised ARS 15-914 requires that financial and compliance audit reports be submitted to the Arizona Department of Education and that the department make the reports available on its website. The law also requires that the Governing Board accept these reports by a roll call vote.

The Arizona Auditor General uses the USFR Compliance Questionnaire to determine whether a district has attained an acceptable degree of compliance with the requirements of the USFR. The District's auditor completes this Questionnaire and submits it to the Arizona Auditor General.

The Single Audit Reporting Package is a report to the Federal Government on compliance for the expenditure of Federal funds.

The Comprehensive Annual Financial Report is a set of reports that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

RECOMMENDATION:

This item is for Informational purposes only. Arizona Revised Statutes 15-914 requires that the Governing Board accept these reports by a roll call vote.

INITIATED BY:

Scott Little

Scott Little, Chief Financial Officer

Date: April 19, 2022

Todd A. Jaeger

Todd A. Jaeger, J.D., Superintendent

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2021



AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

TUCSON, ARIZONA

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Issued by:
Finance Department

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

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INTRODUCTORY SECTION

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Finance & Accounting Department

Scott Little

Chief Financial Officer

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GOVERNING BOARD MEMBERS

Susan Zibrat
President

Deanna M. Day, M.Ed
Vice President

Vicki Cox Golder

Scott K. Baker, Ph.D.

Matthew A. Kopec

SUPERINTENDENT

Todd A. Jaeger, J.D.

December 29, 2021

Citizens and Governing Board
Amphitheater Unified School District No. 10
701 West Wetmore Road
Tucson, Arizona 85705-1547

State law mandates that school districts are required to undergo an annual single audit and publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States by a certified public accounting firm licensed in the State of Arizona. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the Amphitheater Unified School District No. 10 (District) for the fiscal year ended June 30, 2021.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been audited by Heinfeld, Meech & Co., P.C., a certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2021, are free of material misstatement.

Amphitheater High School • Canyon del Oro High School • Ironwood Ridge High School
Amphitheater Middle School • Coronado K-8 School • Cross Middle School • La Cima Middle School • Wilson K-8 School
Copper Creek Elementary • Donaldson Elementary • Harelson Elementary • Holaway Elementary • Innovation Academy • Keeling Elementary
Mesa Verde Elementary • Nash Elementary • Painted Sky Elementary • Prince Elementary • Rio Vista Elementary • Walker Elementary • Rillito Center

Amphitheater Unified School District does not discriminate on the basis of race, color, religion/religious beliefs, gender, sex, age, national origin, sexual orientation, creed, citizenship status, marital status, political beliefs/affiliation, disability, home language, family, social or cultural background in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups. Inquiries regarding the District's non-discrimination policies are handled at 701 W. Wetmore Road, Tucson, Arizona 85705 David Rucker, Equity and Safety Compliance Officer and Title IX Coordinator, (520) 696-5164, drucker@amphi.com, or Kristin McGraw, Executive Director of Student Services, (520) 696-5230, kmcgraw@amphi.com.

The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2021, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the District was part of a broader, federally mandated Single Audit as required by the provisions of the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the District's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in a separately issued Single Audit Reporting Package.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE DISTRICT

The District is one of 18 public school districts located in Pima County, Arizona. It provides a program of public education from preschool through grade 12, with an average daily membership of 10,874. The projected average daily membership for fiscal year 2022 is 11,605.

The District's Governing Board is organized under Section 15-321 of the Arizona Revised Statutes (A.R.S.). Management of the District is independent of other state or local governments. The County Treasurer collects taxes for the District, but exercises no control over its expenditures/expenses.

The membership of the Governing Board consists of five members elected by the public. Under existing statutes, the Governing Board's duties and powers include, but are not limited to, the acquisition, maintenance and disposition of school property; the development and adoption of a school program; and the establishment, organization and operation of schools. The Board also has broad financial responsibilities, including the approval of the annual budget, and the establishment of a system of accounting and budgetary controls.

The financial reporting entity consists of a primary government and its component units. A component unit is a legally separate entity that must be included in the reporting entity in conformity with generally accepted accounting principles. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.

Furthermore, there are no component units combined with the District for financial statement presentation purposes, and the District is not included in any other governmental reporting entity. Consequently, the District's financial statements include only the funds of those organizational entities for which its elected governing board is financially accountable. The District's major operations include education, student transportation, construction and maintenance of District facilities, food services, bookstore, and athletic functions.

The Amphitheater Unified School District No. 10 of Pima County, Arizona is situated in the northeastern portion of Pima County, Arizona, which is in south central Arizona. The boundaries of the District encompass an area of approximately 108 square miles, lying within and to the north of the City of Tucson. To the north of the City of Tucson is the Town of Oro Valley, which is totally within the District. Tucson is the County seat and is the population and economic center of southern Arizona.

The economy of the District is primarily based on light manufacturing, retail trade, automobile sales and tourism, and is supplemented by government, medical, and health services. During the 2020-21 school year, the District had a net limited property valuation of \$1,658,280,681, an increase of 4.2 percent over the previous year. The District expects the recent pattern of slight economic development and assessed valuations growth to continue in 2022. Arizona's property valuation system is based upon property valuations that are delayed approximately two years.

The annual expenditure budget serves as the foundation for the District's financial planning and control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual expenditure budget approved by the District's Governing Board.

The expenditure budget is prepared by fund for all Governmental Funds, and includes function and object code detail for the General Fund and some Special Revenue Funds and Capital Projects Funds. The legal level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established at the individual fund level for all funds. Funds that are not required to legally adopt a budget may have an over expenditure of budgeted funds. The budget for these funds is simply an estimate and does not prevent the District from exceeding the budget as long as the necessary revenue is earned. The District is not required to prepare an annual budget of revenue; therefore, a deficit budgeted fund balance may be presented. However, this does not affect the District's ability to expend monies.

The District has 272 buildings containing approximately 2,646,557 square feet. Even with construction of new buildings over the last ten years, the average building age is 45 years old.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local Economy. Tucson is the major city located in the center of eastern Pima County, which encompasses an area of approximately 9,200 square miles in southeastern Arizona. Approximately 70 percent of Pima County consists of Federal, State and Indian-owned lands. The region is well positioned geographically and culturally for trade with Mexico.

Tucson has been a favorite destination for tourists and a mining hub, in the past twenty years, Tucson's economy has become a more diverse economy expanding to include such industries as health care, education, and manufacturing. In its strategic plan, the City of Tucson outlines its plan for the development of a clear economic identity for the metropolitan area, by emphasizing continued diversification of the current manufacturing base and encouraging an increase of jobs in international trade. The number of manufacturing and wholesale businesses located in the Tucson area continues to grow and has been stimulated by a combination of a warm climate, a substantial well-educated labor pool, and a governmental climate that has been supportive of economic growth and investment.

A few of the major firms represented in Tucson include manufacturing employers such as Raytheon Missile Systems, Freeport McMoran Copper & Gold, Inc., Intuit Incorporated, IBM Corporation, Sunquest Information Systems, Tucson Newspapers, Kalil Bottling Company, and Sargent Control & Aerospace. This diverse group is joined by various non-manufacturing employers such as Walmart Stores, TMC Healthcare, Carondelet Health Network, as well as Davis-Monthan Air Force Base.

In addition, the Tucson area provides excellent educational and training opportunities through educational institutions such as the University of Arizona, the University of Phoenix, Pima Community College, and other providers of educational services, including Amphitheater Unified School District. For 126 years, Amphitheater Public Schools have contributed to the educational development of the residents of northwest Tucson. The District also recognizes the need for growth and diversification in the economy and continues to review its curriculum to prepare its students for the future economic opportunities that the region and the world will offer.

Long-term Financial Planning. Amphitheater Unified School District continues to experience slight declines in student populations despite new home construction in the northern end of the District and in Pima County. The District expects new commercial property development to increase slightly during the 2020-21 fiscal year.

Major Initiatives. On November 8, 2016, the voters of Amphitheater Unified School District authorized a new \$58.0 million bond program. This bond program was designed to address facility maintenance and technology needs. These needs are the result of the Arizona Legislature cutting funding to schools for facility maintenance and other capital needs. The District issued the third bond sale of \$14.5 million in April 2021. One final bond sale is anticipated in 2023.

The funding of school building maintenance and school capital needs continues to be one of the most significant issues facing the school district. In addition, Arizona ranks in the bottom for per pupil expenditures in the nation. A recent Bureau of Labor Statistics report indicated that Arizona's average elementary teacher salary of \$42,730 is \$13,070 below the U.S. average of \$55,800. These fiscal pressures are driving the low teacher wages in the state and is significantly impacting the recruitment of teachers.

On November 5, 2019, the voters of Amphitheater Unified School District authorized an increased budget to reduce class sizes in Grades Kindergarten through Third grades as well as renewing the budget increases first authorized in 2007.

COVID-19.

Amphitheater experienced a significant drop in enrollment during the 2020-2021 school year. The average daily membership dropped from 12,783 in the prior year to 11,086. The projected average daily membership in 2021-2022 is expected to increase to 11,605.

The District was fortunate to have received Federal funds through the Elementary and Secondary School Emergency Relief (ESSER). The District has been provided the following amounts from three different appropriations by Congress:

ESSER I	\$ 3,173,678
ESSER II	\$13,002,600
ESSER III	\$29,093,690

Most of these funds will be used for staffing costs, technology, and modifications of air conditioning systems. The major issues facing the District for the 2021-22 school year are inflation, the ability to attract and retain staff, and disruptions to the supply chains for basic supplies and technology.

AWARDS AND ACKNOWLEDGMENTS

Awards. The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2020. This was the twenty-fourth consecutive year that the District has received this prestigious award. In addition, the Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2020. In order to be awarded these certificates, the District published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

These certificates are valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the programs' requirements and we are submitting it to ASBO and GFOA to determine its eligibility for the fiscal year ended June 30, 2021 certificates.

Acknowledgments. The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the Governing Board of the District, preparation of this report would not have been possible.

Respectfully submitted,


Todd A. Jaeger, J.D.
Superintendent


Scott Little
Chief Financial Officer



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Amphitheater Unified School District No. 10

for its Comprehensive Annual Financial Report
for the Fiscal Year Ended June 30, 2020.

The district report meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Amphitheater Unified School District No. 10
Arizona**

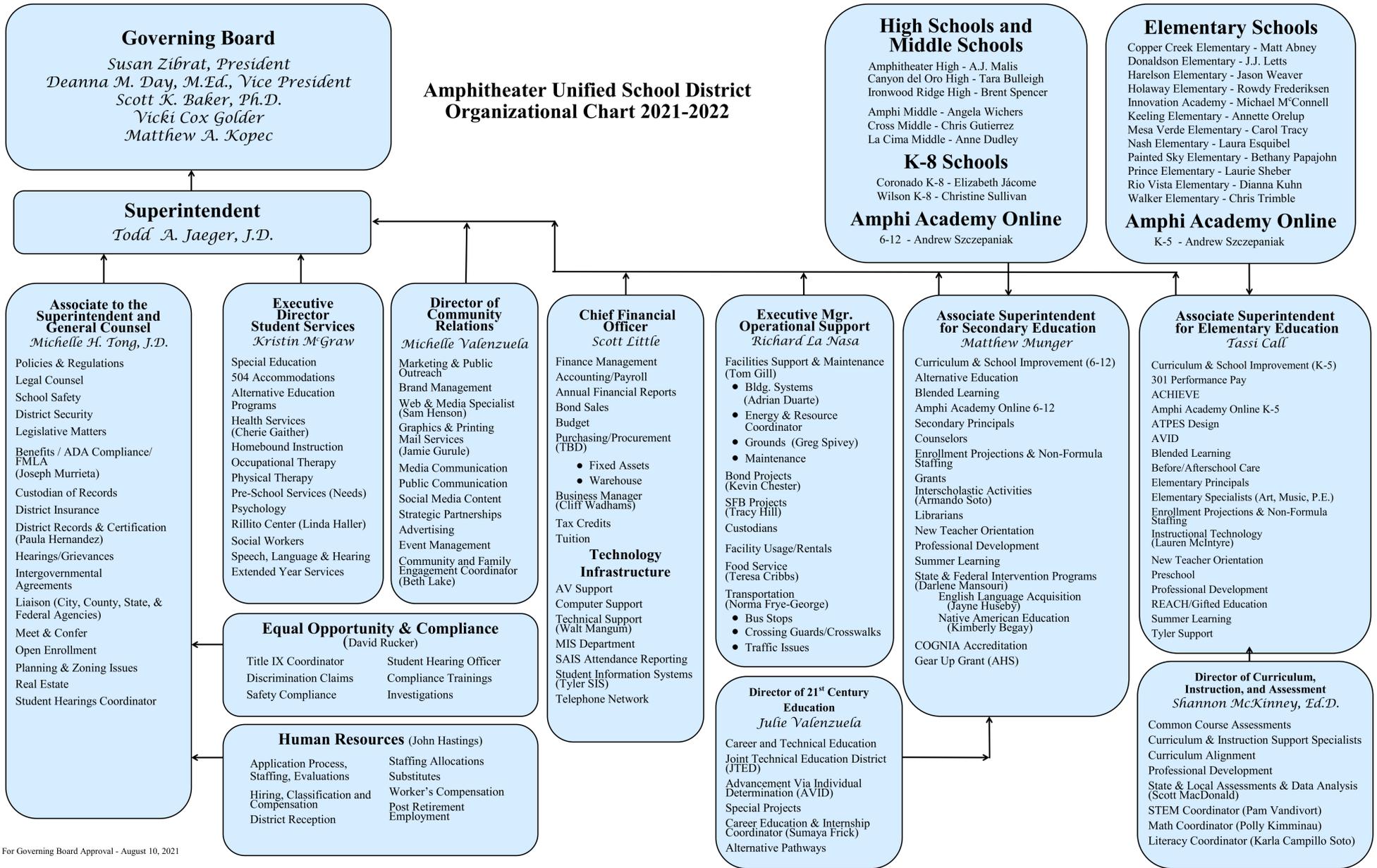
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

Amphitheater Unified School District Organizational Chart 2021-2022



For Governing Board Approval - August 10, 2021

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

LIST OF PRINCIPAL OFFICIALS

GOVERNING BOARD

Susan Zibrat, President

Deanna M. Day, M.Ed., Vice President

Scott K. Baker, Ph.D., Member

Vickie Cox Golder, Member

Matthew A. Kopec, Member

ADMINISTRATIVE STAFF

Todd A. Jaeger, J.D., Superintendent

Scott Little, Chief Financial Officer

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FINANCIAL SECTION

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Independent Auditor's Report

Governing Board
Amphitheater Unified School District No. 10

Report on Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10 (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Amphitheater Unified School District No. 10, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Amphitheater Unified School District No. 10 and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, and net pension liability information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Combining and Individual Fund Financial Statements and Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Fund Financial Statements and Schedules information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on other work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2021, on our consideration of Amphitheater Unified School District No. 10's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Amphitheater Unified School District No. 10's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amphitheater Unified School District No. 10's internal control over financial reporting and compliance.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Tucson, Arizona
December 29, 2021

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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
(Required Supplementary Information)

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**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

As management of the Amphitheater Unified School District No. 10 (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. The management's discussion and analysis is presented as required supplementary information to supplement the basic financial statements. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

FINANCIAL HIGHLIGHTS

- The District's total net position of governmental activities increased \$16.4 million which represents a 17 percent increase from the prior fiscal year as a result of unexpended property taxes and unrestricted state aid.
- General revenues accounted for \$115.0 million in revenue, or 76 percent of all current fiscal year revenues. Program specific revenue in the form of charges for services and grants and contributions accounted for \$37.2 million or 24 percent of total current fiscal year revenues.
- The District had approximately \$135.8 million in expenses related to governmental activities, a decrease of two percent from the prior fiscal year.
- Among major funds, the General Fund had \$89.9 million current fiscal year revenues, which primarily consisted of state aid and property taxes, and \$86.2 million in expenditures. The General Fund's fund balance increase from \$20.7 million at the prior fiscal year end to \$24.7 million at the end of the current fiscal year was primarily due to decreased expenditures related to salaries and benefits funded using COVID-19 grants.
- Net position for the Internal Service Funds increased \$41,311 from the prior fiscal year. Operating revenues of \$400,953 exceeded operating expenses of \$362,604 at the end of the current fiscal year.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The accrual basis of accounting is used for the government-wide financial statements.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

OVERVIEW OF FINANCIAL STATEMENTS

The statement of net position presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

The government-wide financial statements outline functions of the District that are principally supported by property taxes and intergovernmental revenues. The governmental activities of the District include instruction, support services, operation and maintenance of plant services, student transportation services, operation of non-instructional services, and interest on long-term debt.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements use the modified accrual basis of accounting and focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Other Federal Projects, Unrestricted Capital Outlay, and Bond Building Funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements and schedules.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

OVERVIEW OF FINANCIAL STATEMENTS

Proprietary funds. The District maintains one type of proprietary fund. The internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for the operation of District functions that provide goods or services to other District departments on a cost reimbursement basis. Because these activities benefit the governmental functions, they have been included within governmental activities in the government-wide financial statements.

The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget process and pension plan. The District adopts an annual expenditure budget for all governmental funds. A schedule of revenues, expenditures and changes in fund balances – budget and actual has been provided for the General Fund and a major Special Revenue Fund as required supplementary information. Schedules for the pension plan have been provided as required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$111.2 million at the current fiscal year end.

The largest portion of the District's net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment and construction in progress), less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related outstanding debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. In addition, a portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted and may be used to meet the District's ongoing obligations to its citizens and creditors, however, as discussed below, this balance is in the deficit position.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table presents a summary of the District's net position for the fiscal years ended June 30, 2021 and June 30, 2020.

	As of June 30, 2021	As of June 30, 2020
Current assets	\$ 74,684,795	\$ 54,502,152
Capital assets, net	226,751,962	222,783,941
Total assets	<u>301,436,757</u>	<u>277,286,093</u>
 Deferred outflows	 <u>21,724,165</u>	 <u>11,665,244</u>
 Current liabilities	 6,889,201	 4,263,732
Long-term liabilities	203,736,735	182,559,639
Total liabilities	<u>210,625,936</u>	<u>186,823,371</u>
 Deferred inflows	 <u>1,294,671</u>	 <u>7,262,965</u>
 Net position:		
Net investment in capital assets	155,680,090	148,434,096
Restricted	25,318,773	19,442,806
Unrestricted	(69,758,548)	(73,011,901)
Total net position	<u>\$ 111,240,315</u>	<u>\$ 94,865,001</u>

At the end of the current fiscal year the District reported a negative unrestricted net position of \$69.8 million as a result of an unfunded pension liability. Positive net position was reported in the other two categories. The same situation held true for the prior fiscal year.

The District's financial position is the product of several financial transactions including the net result of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. The following are significant current year transactions that had an impact on the Statement of Net Position.

- The principal retirement of \$24.5 million of bonds and \$1.7 of bond premium.
- The addition of \$14.0 million in capital assets through land and school improvements and purchases of vehicles, furniture, and equipment.
- The increase of \$17.6 million in pension liabilities.
- The disposal of \$8.9 million of school improvements and vehicles, furniture, and equipment, along with \$8.7 million in accumulated depreciation.
- An increase of \$9.9 million in accumulated depreciation as a result of current fiscal year depreciation expense.
- The issuance of \$29.9 million of bonds and \$163,003 of bond premium.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

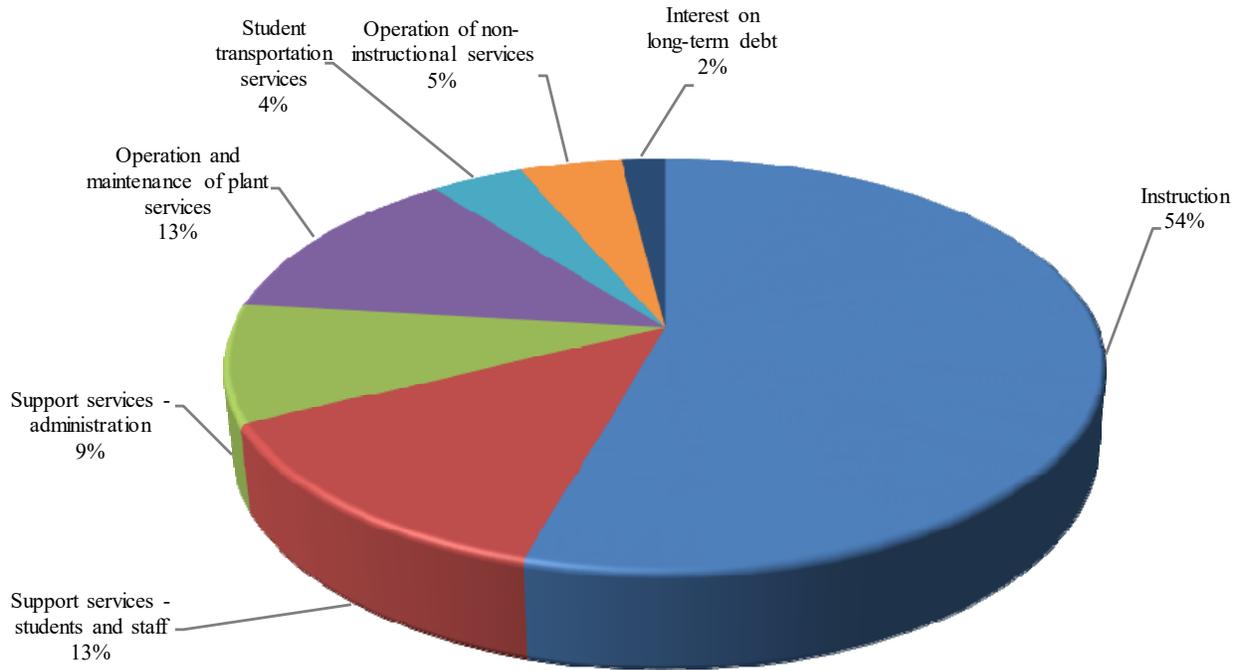
Changes in net position. The District's total revenues for the current fiscal year were \$152.2 million. The total cost of all programs and services was \$135.8 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2021 and June 30, 2020.

	<u>Fiscal Year Ended June 30, 2021</u>	<u>Fiscal Year Ended June 30, 2020</u>
Revenues:		
Program revenues:		
Charges for services	\$ 4,609,038	\$ 7,912,897
Operating grants and contributions	25,862,114	15,321,159
Capital grants and contributions	6,759,006	7,819,881
General revenues:		
Property taxes	78,314,972	74,223,834
Investment income	197,604	601,318
Unrestricted county aid	1,832,458	1,791,215
Unrestricted state aid	33,713,426	40,277,329
Unrestricted federal aid	923,554	967,715
Total revenues	<u>152,212,172</u>	<u>148,915,348</u>
Expenses:		
Instruction	73,832,703	75,178,071
Support services - students and staff	18,214,607	16,801,120
Support services - administration	12,323,316	13,129,552
Operation and maintenance of plant services	17,308,549	15,786,257
Student transportation services	5,499,163	8,483,182
Operation of non-instructional services	6,076,142	6,494,204
Interest on long-term debt	2,582,378	3,323,309
Total expenses	<u>135,836,858</u>	<u>139,195,695</u>
Changes in net position	<u>16,375,314</u>	<u>9,719,653</u>
Net position, beginning	<u>94,865,001</u>	<u>85,145,348</u>
Net position, ending	<u>\$ 111,240,315</u>	<u>\$ 94,865,001</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Expenses - Fiscal Year 2021



The following are significant current year transactions that have had an impact on the change in net position.

- The \$10.5 million increase in operating grants and contributions was primarily due to federal funding received related to COVID-19 grants.
- Unrestricted state aid revenues decreased \$6.6 million due to a decrease in average daily membership.
- Property tax revenues increased \$4.1 million due to an increase in the net secondary assessed valuation of property within the District.
- Student transportation services decreased \$3.0 million as a result of lower expenses related to transportation costs incurred during periods of remote learning

The following table presents the cost of the District's major functional activities. The table also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and District's taxpayers by each of these functions.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Year Ended June 30, 2021		Year Ended June 30, 2020	
	Total	Net (Expense)/	Total	Net (Expense)/
	Expenses	Revenue	Expenses	Revenue
Instruction	\$ 73,832,703	\$ (48,646,710)	\$ 75,178,071	\$ (53,496,385)
Support services - students and staff	18,214,607	(14,316,617)	16,801,120	(13,874,688)
Support services - administration	12,323,316	(12,093,456)	13,129,552	(13,049,759)
Operation and maintenance of plant services	17,308,549	(16,277,611)	15,786,257	(15,435,880)
Student transportation services	5,499,163	(5,498,774)	8,483,182	(8,444,583)
Operation of non-instructional services	6,076,142	808,846	6,494,204	(517,154)
Interest on long-term debt	2,582,378	(2,582,378)	3,323,309	(3,323,309)
Total	\$ 135,836,858	\$ (98,606,700)	\$ 139,195,695	\$(108,141,758)

- The cost of all governmental activities this year was \$135.8 million.
- Federal and State governments and charges for services subsidized certain programs with grants and contributions and other local revenues of \$37.2 million.
- Net cost of governmental activities of \$98.6 million was financed by general revenues, which are made up of primarily property taxes of \$78.3 million and state and county aid of \$35.5 million.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$60.7 million, an increase of \$15.7 million due primarily to the issuance of school improvement bonds.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

The General Fund comprises 41 percent of the total fund balance. Almost the entire \$24.7 million of the General Fund’s fund balance is unassigned.

The General Fund is the principal operating fund of the District. The increase in fund balance of \$4.0 million to \$24.7 million as of fiscal year end was a result of decreased expenditures related to salaries and benefits funded using COVID-19 grants. General Fund revenues decreased \$8.1 million as a result of decreased state aid due to a decline in average daily membership. General Fund expenditures decreased \$6.4 million as a result of funding provided by COVID-19 grants.

The Other Federal Projects fund balance decreased \$1.4 million to a deficit fund balance of \$1.5 million at fiscal year end due to the timing of reimbursements. Other Federal Projects fund revenues increased \$9.4 million primarily related to COVID-19 funding received. Other Federal Projects fund expenditures increased \$10.7 million related to utilization of COVID-19 funding to cover the costs of instructional and support services salaries and benefits.

The Unrestricted Capital Outlay fund balance increased \$3.1 million to \$5.5 million at fiscal year end due to the allocation of property tax revenue. Unrestricted Capital Outlay Fund revenues increased \$4.8 million due to increased property tax revenues and expenditures increased \$1.2 million primarily due to increased instructional expenditures such as textbooks.

The Bond Building Fund’s fund balance increased \$7.7 million to \$13.8 million at fiscal year end due to the issuance of school improvement bonds. Bond Building Fund revenues decreased \$130,203 and expenditures increased \$1.7 million due to timing of projects occurring during the fiscal year.

Proprietary funds. Net position of the Internal Service Funds at the end of the fiscal year amounted to \$641,341. The increase of \$41,311 from the prior fiscal year was primarily due to decreased expenditures related to school closures and reduced activity.

BUDGETARY HIGHLIGHTS

Over the course of the year, the District revised the General Fund annual expenditure budget primarily due to changes in enrollment. The difference between the original budget and the final amended budget was a \$6.2 million decrease, or six percent.

Significant variances for the final amended budget and actual revenues resulted from the District not being required by the State of Arizona to prepare a revenue budget. A schedule showing the original and final budget amounts compared to the District’s actual financial activity for the General Fund is provided in this report as required supplementary information.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

BUDGETARY HIGHLIGHTS

The significant variances are summarized as follows:

- The favorable variance of \$5.9 million in instruction was a result of decreased costs related to salaries and benefits covered by federal monies received related to COVID-19 grants.
- The favorable variance of \$1.3 million in student transportation services was a result of reduced expenses for transportation due to the decreased need for services during periods of remote learning.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. At year end, the District had invested \$352.3 million in capital assets, including school buildings, athletic facilities, buses and other vehicles, computers, and other equipment. This amount represents a net increase prior to depreciation of \$5.1 million from the prior fiscal year, primarily due to various building improvements and purchases of new buses. Total depreciation expense for the current fiscal year was \$9.9 million.

The following schedule presents a summary of capital asset balances for the fiscal years ended June 30, 2021 and June 30, 2020.

	As of June 30, 2021	As of June 30, 2020
Capital assets - non-depreciable	\$ 18,481,786	\$ 17,823,450
Capital assets - depreciable, net	208,270,176	204,960,491
Total	\$ 226,751,962	\$ 222,783,941

The estimated cost to complete current construction projects is \$1.7 million.

Additional information on the District’s capital assets can be found in Note 6.

Debt Administration. At year end, the District had \$85.4 million in long-term debt outstanding, \$9.7 million due within one year. Long-term debt increased by \$3.9 million.

The District’s general obligation bonds are subject to two limits; the Constitutional debt limit (total debt limit) on all general obligation bonds (up to 30 percent of the total net full cash assessed valuation) and the statutory debt limit on Class B bonds (the greater of 20 percent of the net full cash assessed valuation or \$1,500 per student). The current total debt limitation for the District is \$548.7 million and the Class B debt limit is \$365.8 million, which are more than the District’s total outstanding general obligation and Class B debt, respectively. Additional information on the District’s long-term debt can be found in Notes 7 and 8.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED JUNE 30, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Many factors were considered by the District's administration during the process of developing the fiscal year 2021-22 budget. Among them:

- District student population (estimated 10,793).
- Employee salaries.

Also considered in the development of the budget is the local economy and inflation of the surrounding area.

Budgeted expenditures in the General Fund decreased five percent to \$86.8 million in fiscal year 2021-22. Decreases in the enrollment are the primary reason for the decrease. State aid and property taxes are expected to be the primary funding sources. No new programs were added to the 2021-22 budget.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional information, contact the Finance Department, Amphitheater Unified School District No. 10, 701 West Wetmore Road, Tucson, Arizona 85705-1547.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities
<u>ASSETS</u>	
Current assets:	
Cash and investments	\$ 56,954,144
Property taxes receivable	4,931,908
Accounts receivable	69,358
Due from governmental entities	12,556,064
Deposit held by others	100,000
Inventory	73,321
Total current assets	74,684,795
Noncurrent assets:	
Capital assets not being depreciated	18,481,786
Capital assets, net of accumulated depreciation	208,270,176
Total noncurrent assets	226,751,962
Total assets	301,436,757
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred charge on refunding	994,888
Pension plan items	20,729,277
Total deferred outflows of resources	21,724,165
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	4,057,753
Accrued payroll and employee benefits	2,769,959
Compensated absences payable	1,580,615
Unearned revenues	61,489
Bonds payable	9,710,000
Total current liabilities	18,179,816
Noncurrent liabilities:	
Non-current portion of long-term obligations	192,446,120
Total noncurrent liabilities	192,446,120
Total liabilities	210,625,936
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred charge on refunding	430,227
Pension plan items	864,444
Total deferred inflows of resources	1,294,671
<u>NET POSITION</u>	
Net investment in capital assets	155,680,090
Restricted for:	
Instruction	9,836,793
Food service	1,952,685
Non-instructional purposes	785,697
Debt service	6,170,905
Capital outlay	6,572,693
Unrestricted	(69,758,548)
Total net position	\$ 111,240,315

The notes to the basic financial statements are an integral part of this statement.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Instruction	\$ 73,832,703	\$ 3,162,472	\$ 15,264,515	\$ 6,759,006	\$ (48,646,710)
Support services - students and staff	18,214,607	254,510	3,643,480		(14,316,617)
Support services - administration	12,323,316	72,263	157,597		(12,093,456)
Operation and maintenance of plant services	17,308,549	208,005	822,933		(16,277,611)
Student transportation services	5,499,163		389		(5,498,774)
Operation of non-instructional services	6,076,142	911,788	5,973,200		808,846
Interest on long-term debt	2,582,378				(2,582,378)
Total governmental activities	<u>\$ 135,836,858</u>	<u>\$ 4,609,038</u>	<u>\$ 25,862,114</u>	<u>\$ 6,759,006</u>	<u>\$ (98,606,700)</u>

General revenues:

Taxes:

Property taxes, levied for general purposes	59,604,841
Property taxes, levied for debt service	13,708,208
Property taxes, levied for capital outlay	5,001,923
Investment income	197,604
Unrestricted county aid	1,832,458
Unrestricted state aid	33,713,426
Unrestricted federal aid	923,554

Total general revenues

114,982,014

Changes in net position

16,375,314

Net position, beginning of year

94,865,001

Net position, end of year

\$ 111,240,315

The notes to the basic financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Other Federal Projects	Unrestricted Capital Outlay
<u>ASSETS</u>			
Cash and investments	\$ 16,852,212	\$	\$ 6,975,204
Property taxes receivable	3,981,068		147,360
Accounts receivable			
Due from governmental entities	8,180,229	1,611,895	446,839
Due from other funds	2,555,348		
Deposit held by others			
Inventory	73,321		
Total assets	\$ 31,642,178	\$ 1,611,895	\$ 7,569,403
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 1,057,349	\$ 159,084	\$ 1,913,996
Due to other funds		1,174,001	
Accrued payroll and employee benefits	2,235,969	267,942	
Unearned revenues			
Total liabilities	3,293,318	1,601,027	1,913,996
Deferred inflows of resources:			
Unavailable revenues - property taxes	3,678,059		147,360
Unavailable revenues - intergovernmental		1,542,608	
Total deferred inflows of resources	3,678,059	1,542,608	147,360
Fund balances (deficits):			
Nonspendable	73,321		
Restricted			5,508,047
Unassigned	24,597,480	(1,531,740)	
Total fund balances	24,670,801	(1,531,740)	5,508,047
 Total liabilities, deferred inflows of resources and fund balances	 \$ 31,642,178	 \$ 1,611,895	 \$ 7,569,403

The notes to the basic financial statements are an integral part of this statement.

<u>Bond Building</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 14,150,079	\$ 18,468,492	\$ 56,445,987
	803,480	4,931,908
	69,358	69,358
	2,317,101	12,556,064
		2,555,348
	100,000	100,000
		73,321
<u>\$ 14,150,079</u>	<u>\$ 21,758,431</u>	<u>\$ 76,731,986</u>
\$ 369,405	\$ 539,011	\$ 4,038,845
	1,381,347	2,555,348
	266,048	2,769,959
	61,489	61,489
<u>369,405</u>	<u>2,247,895</u>	<u>9,425,641</u>
	739,546	4,564,965
	497,744	2,040,352
	<u>1,237,290</u>	<u>6,605,317</u>
13,780,674	18,912,952	73,321
	(639,706)	38,201,673
<u>13,780,674</u>	<u>18,273,246</u>	<u>22,426,034</u>
		60,701,028
<u>\$ 14,150,079</u>	<u>\$ 21,758,431</u>	<u>\$ 76,731,986</u>

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AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total governmental fund balances **\$ 60,701,028**

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 352,120,918	
Less accumulated depreciation	<u>(125,521,048)</u>	226,599,870

Some receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the funds.

Property taxes	4,564,965	
Intergovernmental	<u>2,040,352</u>	6,605,317

Deferred items related to the refunding of bonds are amortized over the life of the associated bond issue in the government-wide statements but not reported in the funds. 564,661

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources related to pensions	20,729,277	
Deferred inflows of resources related to pensions	<u>(864,444)</u>	19,864,833

The Internal Service Funds are used by management to charge the cost of the print shop and technology goods and services to the individual funds. The assets and liabilities of the Internal Service Funds are included in the Statement of Net Position. 641,341

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences payable	(2,952,627)	
Net pension liability	(115,366,901)	
Bonds payable	<u>(85,417,207)</u>	<u>(203,736,735)</u>

Net position of governmental activities **\$ 111,240,315**

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General	Other Federal Projects	Unrestricted Capital Outlay
Revenues:			
Other local	\$ 4,404,637	\$	\$ 178,741
Property taxes	59,468,725		5,000,804
State aid and grants	25,088,183		1,353,162
Federal aid, grants and reimbursements	923,554	10,013,085	
Total revenues	89,885,099	10,013,085	6,532,707
Expenditures:			
Current -			
Instruction	41,177,096	8,754,633	
Support services - students and staff	13,326,032	1,517,197	
Support services - administration	10,564,252	151,645	
Operation and maintenance of plant services	15,906,641	469,239	
Student transportation services	3,751,044		
Operation of non-instructional services	650,788	17,852	
Capital outlay	790,158	491,617	3,389,727
Debt service -			
Principal retirement			
Interest and fiscal charges			
Bond issuance costs			
Total expenditures	86,166,011	11,402,183	3,389,727
Excess (deficiency) of revenues over expenditures	3,719,088	(1,389,098)	3,142,980
Other financing sources (uses):			
Insurance recoveries	65,830		
Transfers in	210,824		
Transfers out		(21,239)	
Issuance of school improvement bonds			
Issuance of refunding bonds			
Premium on sale of bonds			
Payment to refunded bond escrow agent			
Total other financing sources (uses)	276,654	(21,239)	
Changes in fund balances	3,995,742	(1,410,337)	3,142,980
Fund balances (deficits), beginning of year	20,675,136	(121,403)	2,365,067
Increase (decrease) in reserve for inventory	(77)		
Fund balances (deficits), end of year	\$ 24,670,801	\$ (1,531,740)	\$ 5,508,047

The notes to the basic financial statements are an integral part of this statement.

<u>Bond Building</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 18,696	\$ 2,966,666	\$ 7,568,740
	13,673,261	78,142,790
	13,704,867	40,146,212
	13,488,395	24,425,034
<u>18,696</u>	<u>43,833,189</u>	<u>150,282,776</u>
	13,118,205	63,049,934
	2,839,920	17,683,149
	88,694	10,804,591
	392,389	16,768,269
	3,312	3,754,356
	4,900,749	5,569,389
6,825,587	7,118,431	18,615,520
	9,620,000	9,620,000
	3,303,726	3,303,726
186,353	208,495	394,848
<u>7,011,940</u>	<u>41,593,921</u>	<u>149,563,782</u>
<u>(6,993,244)</u>	<u>2,239,268</u>	<u>718,994</u>
		65,830
	18,696	229,520
(18,696)	(189,585)	(229,520)
14,500,000		14,500,000
	15,440,000	15,440,000
163,003		163,003
	(15,231,505)	(15,231,505)
<u>14,644,307</u>	<u>37,606</u>	<u>14,937,328</u>
<u>7,651,063</u>	<u>2,276,874</u>	<u>15,656,322</u>
6,129,611	15,996,372	45,044,783
		(77)
<u>\$ 13,780,674</u>	<u>\$ 18,273,246</u>	<u>\$ 60,701,028</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Changes in fund balances - total governmental funds		\$ 15,656,322
<p>Amounts reported for <i>governmental activities</i> in the Statement of Activities are different because:</p>		
<p>Governmental funds report the portion of capital outlay for capitalized assets as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.</p>		
Expenditures for capitalized assets	\$ 14,030,526	
Less current year depreciation	<u>(9,861,387)</u>	4,169,139
<p>Issuance of long-term debt provides current financial resources to governmental funds, but the issuance increases long-term liabilities in the Statement of Net Position.</p>		
		(30,103,003)
<p>Some revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Property taxes	172,182	
Intergovernmental	<u>1,688,422</u>	1,860,604
<p>Repayments of bond principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
		24,480,000
<p>Governmental funds report pension contributions as expenditures. However, they are reported as deferred outflows of resources in the Statement of Net Position. The change in the net pension liability, adjusted for deferred items, is reported as pension expense in the Statement of Activities.</p>		
Current year pension contributions	8,558,310	
Pension expense	<u>(9,481,824)</u>	(923,514)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Inventory	(77)	
Net deferred bond items on issuance of refunding debt	(501,932)	
Loss on disposal of assets	(202,104)	
Amortization of deferred bond items	1,594,785	
Compensated absences	<u>303,783</u>	1,194,455
<p>The Internal Service Funds are used by management to charge the cost of the print shop and technology to the individual funds. The changes in net position of the Internal Service Funds are reported with governmental activities in the Statement of Activities.</p>		
		<u>41,311</u>
Changes in net position in governmental activities		<u><u>\$ 16,375,314</u></u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Governmental Activities: Internal Service Funds
<u>ASSETS</u>	
Current assets:	
Cash and investments	\$ 508,157
Total current assets	508,157
Noncurrent assets:	
Capital assets, net of accumulated depreciation	152,092
Total noncurrent assets	152,092
Total assets	660,249
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	18,908
Total current liabilities	18,908
Total liabilities	18,908
<u>NET POSITION</u>	
Net investment in capital assets	152,092
Unrestricted	489,249
Total net position	\$ 641,341

The notes to the basic financial statements are an integral part of this statement.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Activities: Internal Service Funds
Operating revenues:	
Charges for services	\$ 400,953
Total operating revenues	<u>400,953</u>
Operating expenses:	
Cost of services	349,972
Depreciation	12,632
Total operating expenses	<u>362,604</u>
Operating income (loss)	<u>38,349</u>
Nonoperating revenues (expenses):	
Investment income	2,962
Total nonoperating revenues (expenses)	<u>2,962</u>
Changes in net position	<u>41,311</u>
Total net position, beginning of year	600,030
Total net position, end of year	<u>\$ 641,341</u>

The notes to the basic financial statements are an integral part of this statement.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021**

	Governmental Activities: Internal Service Funds
<u>Increase/Decrease in Cash and Cash Equivalents</u>	
Cash flows from operating activities:	
Cash received for services	\$ 400,953
Cash payments to employees for services	(176,902)
Cash payments to suppliers for goods and services	(159,812)
Net cash provided by operating activities	64,239
Cash flows from investing activities:	
Investment income	2,962
Net cash provided by investing activities	2,962
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(18,996)
Net cash used for capital and related financing activities	(18,996)
Net increase in cash and cash equivalents	48,205
Cash and cash equivalents, beginning of year	459,952
Cash and cash equivalents, end of year	\$ 508,157
<u>Reconciliation of Operating Income/Loss to Net Cash Provided by/Used for Operating Activities</u>	
Operating income	\$ 38,349
Adjustments to reconcile operating income/loss to net cash provided by/used for operating activities:	
Depreciation expense	12,632
Loss on disposal of capital assets	5,378
Changes in assets and liabilities:	
Increase in accounts payable	12,402
Decrease in accrued payroll and employee benefits	(4,522)
Total adjustments	25,890
Net cash provided by operating activities	\$ 64,239

The notes to the basic financial statements are an integral part of this statement.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Amphitheater Unified School District No. 10 (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

A. Reporting Entity

The Governing Board is organized under Section 15-321 of the Arizona Revised Statutes (A.R.S.). Management of the District is independent of other State or local governments. The County Treasurer collects taxes for the District, but exercises no control over its expenditures/expenses.

The membership of the Governing Board consists of five members elected by the public. Under existing statutes, the Governing Board's duties and powers include, but are not limited to, the acquisition, maintenance and disposition of school property; the development and adoption of a school program; and the establishment, organization and operation of schools.

The Board also has broad financial responsibilities, including the approval of the annual budget, and the establishment of a system of accounting and budgetary controls.

The financial reporting entity consists of a primary government and its component units. A component unit is a legally separate entity that must be included in the reporting entity in conformity with generally accepted accounting principles. The District is a primary government because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and the District is not included in any other governmental reporting entity. Consequently, the District's financial statements include only the funds of those organizational entities for which its elected governing board is financially accountable. The District's major operations include education, student transportation, construction and maintenance of District facilities, food services, bookstore, and athletic functions.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information about the District as a whole. The reported information includes all of the nonfiduciary activities of the District. For the most part, the effect of internal activity has been removed from these statements. These statements are to distinguish between the governmental and business-type activities of the District.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not have any business-type activities or fiduciary activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, unrestricted federal, state, and county aid, and other items not included among program revenues are reported instead as general revenues.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements – The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. As a general rule, the effect of internal activity has been eliminated from the government-wide financial statements; however, the effects of interfund services provided and used between functions are reported as expenses and program revenues at amounts approximating their external exchange value.

Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due.

Property taxes, federal, state and county aid, tuition and investment income associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Food services and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Unearned revenues arise when resources are received by the District before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

Delinquent property taxes and other receivables that will not be collected within the available period have been reported as unavailable revenues on the governmental fund financial statements.

Separate financial statements are presented for governmental funds and proprietary funds. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements.

The District reports the following major governmental funds:

General Fund – The General Fund is the District’s primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds. The General Fund includes the District’s Maintenance and Operation Fund as well as certain activities budgeted in separate funds in accordance with A.R.S. These funds are maintained as separate funds for budgetary purposes but do not meet the criteria for separate reporting in the financial statements.

Other Federal Projects Fund – The Other Federal Projects Fund accounts for financial assistance received for other supplemental federal projects.

Unrestricted Capital Outlay Fund – The Unrestricted Capital Outlay Fund accounts for transactions relating to the acquisition of capital items.

Bond Building Fund – The Bond Building Fund accounts for proceeds from District bond issues that are expended on the acquisition or lease of sites; construction or renovation of school buildings; supplying school buildings with furniture, equipment, and technology; improving school grounds; or purchasing pupil transportation vehicles.

Additionally, the District reports the following fund type:

Proprietary Funds – The Proprietary Funds are Internal Service Funds that account for activities related to the operation of District functions that provides goods and services to other District departments on a cost reimbursement basis.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Proprietary Fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting and are presented in a single column.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges to District departments for goods and services. Operating expenses for the internal service funds include the cost of goods and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Cash and Investments

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents at year end were cash and investments held by the County Treasurer.

A.R.S. require the District to deposit all cash with the County Treasurer, except as discussed below. Cash with the County Treasurer is pooled for investment purposes, except for cash of the Debt Service and Bond Building Funds that may be invested separately. Interest earned from investments purchased with pooled monies is allocated to each of the District's funds based on their average balances. As required by statute, interest earnings of the Bond Building Fund are recorded initially in that fund, but then transferred to the Debt Service Fund. All investments are stated at fair value.

Statute authorizes the District to separately invest monies of the Bond Building and Debt Service Funds in the State Treasurer's investment pools; obligations issued and guaranteed by the United States or any of its agencies or instrumentalities; specified state and local government bonds and notes; and interest bearing savings accounts or certificates of deposit.

Statute authorizes the District to deposit monies of the Auxiliary Operations and Student Activities Funds in bank accounts. Monies in these funds may also be invested. In addition, statute authorizes the District to maintain various bank accounts such as clearing accounts to temporarily deposit receipts before they are transmitted to the County Treasurer; revolving accounts to pay minor disbursements; and withholdings accounts for taxes and employee insurance programs. Some of these bank accounts may be interest bearing.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statute does not include any requirements for credit risk, concentration of credit risk, interest rate risk, or foreign currency risk. Arizona statute requires a pooled collateral program for public deposits and a Statewide Collateral Pool Administrator (Administrator) in the State Treasurer's Office. The purpose of the pooled collateral program is to ensure that governmental entities' public deposits placed in participating depositories are secured with collateral of 102 percent of the public deposits, less any applicable federal depository insurance. An eligible depository may not retain or accept any public deposit unless it has deposited the required collateral with a qualified escrow agent or the Administrator. The Administrator manages the pooled collateral program, including reporting on each depository's compliance with the program.

E. Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments. Investment income is included in other local revenue in the governmental fund financial statements and in nonoperating revenues in the proprietary fund financial statements.

F. Receivables and Payable

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund balances between governmental funds are eliminated on the Statement of Net Position.

All receivables, including property taxes receivable, are shown net of an allowance for uncollectibles.

G. Property Tax Calendar

The County Treasurer is responsible for collecting property taxes for all governmental entities within the county. The county levies real and personal property taxes on or before the third Monday in August, that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

Pursuant to A.R.S., a lien against assessed real and personal property attaches on the first day of January preceding assessment and levy; however according to case law, an enforceable legal claim to the asset does not arise.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

H. Inventory

All inventories are valued at cost using the weighted average method. Inventories consist of expendable supplies held for consumption. Inventories are recorded as expenses when consumed on the government-wide financial statements and as expenditures when purchased on the fund financial statements.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenses when consumed in the government-wide financial statements and as expenditures when purchased in the fund financial statements.

J. Capital Assets

Capital assets, which include land and improvements; buildings and improvements; vehicles, furniture, and equipment; and construction in progress, are reported in the government-wide financial statements.

Capital assets are defined by the District as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life of more than one year. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	7 - 70 years
Buildings and improvements	15 - 70 years
Vehicles, furniture and equipment	5 - 20 years

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

L. Compensated Absences

The District's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay in varying amounts. Only benefits considered vested are recognized in the financial statements. The liability for vacation and sick leave is reported in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignations and retirements. Generally, resources from the General Fund are used to pay for compensated absences.

M. Pensions

For purposes of measuring the net pension liability, related deferred outflows of resources and deferred inflows of resources, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities on the statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Deferred amounts on refunding result from the difference between the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

O. Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund financial statements are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

P. Net Position Flow Assumption

In the government-wide and proprietary fund financial statements the District applies restricted resources first when outlays are incurred for purposes for which either restricted or unrestricted amounts are available.

Q. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – FUND BALANCE CLASSIFICATIONS

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

Nonspendable. The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact.

Restricted. Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation.

Committed. The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Governing Board through a resolution approved at a Board meeting. Those committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specified use by taking the same action it employed to previously commit those amounts.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – FUND BALANCE CLASSIFICATIONS

Assigned. Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Governing Board or a management official delegated that authority by the formal Governing Board action. The Governing Board has delegated the Chief Financial Officer that authority through formal Governing Board action.

Unassigned. Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when outlays are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The table below provides detail of the major components of the District’s fund balance classifications at year end.

	<u>General Fund</u>	<u>Other Federal Projects Fund</u>	<u>Unrestricted Capital Outlay Fund</u>	<u>Bond Building Fund</u>	<u>Non-Major Governmental Funds</u>
Fund Balances:					
Nonspendable:					
Inventory	\$ 73,321	\$	\$	\$	\$
Restricted:					
Debt service					5,431,359
Capital projects			5,508,047		917,286
Bond building projects				13,780,674	
Teacher compensation					4,936,250
Federal and state projects					787,391
Food service					1,952,685
Civic center					537,170
Community school					187,072
Extracurricular activities					1,544,073
Gifts and donations					1,898,944
Student activities					596,536
Other purposes					124,186
Unassigned	24,597,480	(1,531,740)			(639,706)
Total fund balances	<u>\$ 24,670,801</u>	<u>\$ (1,531,740)</u>	<u>\$ 5,508,047</u>	<u>\$ 13,780,674</u>	<u>\$ 18,273,246</u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Individual Deficit Fund Balances – At year end, the following individual major and non-major governmental funds reported deficits in fund balance.

	Deficit
Major Fund:	
Other Federal Projects	\$ 1,531,740
Non-Major Governmental Funds:	
Title I Grants	342,856
Professional Development and Technology Grants	4,280
Title IV Grants	13,591
Limited English and Immigrant Students	5,044
Indian Education	266
Johnson O'Malley	1,452
State Vocational Education	73
Other State Projects	107,410
Career Technical Education	118,018
Arizona Industry Credentials Incentive	26,983
Building Renewal Grants	19,733

The deficits arose because of operations during the year and because of pending grant reimbursements. Additional revenues received in fiscal year 2021-22 are expected to eliminate the deficits.

Excess Expenditures Over Budget – At year end, the District had expenditures in funds that exceeded the budget; however, this does not constitute a violation of any legal provisions.

NOTE 4 – CASH AND INVESTMENTS

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of bank failure the District's deposits may not be returned to the District. The District does not have a deposit policy for custodial credit risk. At year end, the carrying amount of the District's deposits was \$8.4 million and the bank balance was \$13.1 million. At year end, \$8.8 million of the District's deposits were covered by collateral held by the pledging financial institution's trust department or agent but not in the District's name.

Fair Value Measurements. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

- Level 1 inputs are quoted prices in active markets for identical assets
- Level 2 inputs are significant other observable inputs
- Level 3 inputs are significant unobservable inputs

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 – CASH AND INVESTMENTS

The State Treasurer’s pools are external investment pools, the Local Government Investment Pool (Pool 5) and Local Government Investment Pool-Government (Pool 7), with no regulatory oversight. The pools as an investment company is not registered with the Securities and Exchange Commission. The activity and performance of the pools are reviewed monthly by the State Board of Investment. The fair value of each participant’s position in the State Treasurer investment pools approximates the value of the participant’s shares in the pool and the participants’ shares are not identified with specific investments. Participants in the pool are not required to categorize the value of shares in accordance with the fair value hierarchy.

The County Treasurer’s pool is an external investment pool with no regulatory oversight. The pool is not required to register (and is not registered) with the Securities and Exchange Commission. The fair value of each participant’s position in the County Treasurer investment pool approximates the value of the participant’s shares in the pool and the participants’ shares are not identified with specific investments. Participants in the pool are not required to categorize the value of shares in accordance with the fair value hierarchy.

At year end, the District’s investments consisted of the following:

	<u>Average Maturities</u>	<u>Fair Value</u>
County Treasurer’s investment pool	47 days	\$ 31,107,083
State Treasurer’s investment pool 7	62 days	17,400,499
Total		<u>\$ 48,507,582</u>

Interest Rate Risk. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. The District has no investment policy that would further limit its investment choices. As of year end, the District’s investment in the County Treasurer’s investment pool did not receive a credit quality rating from a national rating agency. The State Treasurer’s investment pool 7 was rated AAA by Moody’s at year end.

Custodial Credit Risk – Investments. The District’s investment in the State and County Treasurer’s investment pools represents a proportionate interest in the pool’s portfolio; however, the District’s portion is not identified with specific investments and is not subject to custodial credit risk.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 – RECEIVABLES

Receivable balances, net of allowance for uncollectibles, have been disaggregated by type and presented separately in the financial statements with the exception of due from governmental entities. Due from governmental entities, net of allowance for uncollectibles, as of year end for the District’s individual major funds and non-major governmental funds in the aggregate were as follows:

	General Fund	Other Federal Projects Fund	Unrestricted Capital Outlay Fund	Non-Major Governmental Funds
Due from other governmental entities:				
Due from federal government	\$ 180,215	\$ 1,611,895	\$	\$ 1,106,818
Due from state government	7,943,318		443,672	810,283
Due from county government	56,696		3,167	
Due from other districts				400,000
Net due from governmental entities	<u>\$ 8,180,229</u>	<u>\$ 1,611,895</u>	<u>\$ 446,839</u>	<u>\$ 2,317,101</u>

NOTE 6 – CAPITAL ASSETS

A summary of capital asset activity for the current fiscal year follows:

<u>Governmental Activities</u>	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 12,166,997	\$	\$	\$ 12,166,997
Construction in progress	5,656,453	4,123,698	3,465,362	6,314,789
Total capital assets, not being depreciated	<u>17,823,450</u>	<u>4,123,698</u>	<u>3,465,362</u>	<u>18,481,786</u>
Capital assets, being depreciated:				
Land improvements	29,250,346	815,811	539,972	29,526,185
Buildings and improvements	264,308,760	9,077,927	6,253,296	267,133,391
Vehicles, furniture and equipment	35,806,065	3,497,448	2,125,132	37,178,381
Total capital assets being depreciated	<u>329,365,171</u>	<u>13,391,186</u>	<u>8,918,400</u>	<u>333,837,957</u>
Less accumulated depreciation for:				
Land improvements	(17,997,361)	(571,500)	(321,202)	(18,247,659)
Buildings and improvements	(89,414,107)	(7,162,216)	(5,933,317)	(90,643,006)
Vehicles, furniture and equipment	(16,993,212)	(2,140,303)	(2,456,399)	(16,677,116)
Total accumulated depreciation	<u>(124,404,680)</u>	<u>(9,874,019)</u>	<u>(8,710,918)</u>	<u>(125,567,781)</u>
Total capital assets, being depreciated, net	<u>204,960,491</u>	<u>3,517,167</u>	<u>207,482</u>	<u>208,270,176</u>
Governmental activities capital assets, net	<u>\$ 222,783,941</u>	<u>\$ 7,640,865</u>	<u>\$ 3,672,844</u>	<u>\$ 226,751,962</u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 – CAPITAL ASSETS

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 7,668,698
Support services – students and staff	188,886
Support services – administration	626,657
Operation and maintenance of plant services	195,867
Student transportation services	882,301
Operation of non-instructional services	311,610
Total depreciation expense – governmental activities	<u>\$ 9,874,019</u>

Construction Commitments – At year end, the District had contractual commitments related to various capital projects related to building and improvement projects. At year end, the District had spent \$6.3 million on the projects and had estimated remaining contractual commitments of \$1.7 million. These projects are being funded by the Arizona School Facilities Board and bond proceeds.

NOTE 7 – GENERAL OBLIGATION BONDS PAYABLE

Bonds payable at year end consisted of the following outstanding general obligation bonds. Of the total amount originally authorized, \$12.6 million remained unissued. The bonds are both callable and noncallable with interest payable semiannually. Property taxes from the Debt Service Fund are used to pay bonded debt. The District’s legal debt limit is \$548.7 million and the available margin is \$465.8 million.

<u>Purpose</u>	<u>Original Amount Issued</u>	<u>Interest Rates</u>	<u>Remaining Maturities</u>	<u>Outstanding Principal June 30, 2021</u>	<u>Due Within One Year</u>
Governmental activities:					
General obligation bonds:					
School Improvement Bonds, Project of 2007, Series D	\$ 41,000,000	4.00-5.00%	7/1/22-27	\$ 16,780,000	\$ 2,480,000
School Improvement Bonds, Project of 2016, Series A	14,300,000	3.50-5.00%	7/1/29-36	4,670,000	
Refunding Bonds, Series 2017	27,290,000	5.00%	7/1/22-27	21,785,000	2,760,000
School Improvement Bonds, Project of 2016, Series B	13,370,000	4.00-5.00%	7/1/29-37	9,410,000	
Private placement general obligation bonds:					
School Improvement Bonds, Project of 2016, Series C	14,500,000	2.32%	7/1/22-36	12,750,000	1,550,000
Refunding Bonds, Series 2021	15,440,000	1.08%	7/1/22-27	15,115,000	2,920,000
Total				<u>\$ 80,510,000</u>	<u>\$ 9,710,000</u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 – GENERAL OBLIGATION BONDS PAYABLE

Annual debt service requirements to maturity on general obligation bonds at year end are summarized as follows:

<u>Year ending June 30:</u>	Governmental Activities			
	General Obligation Bonds		Private Placement General Obligation Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 5,240,000	\$ 2,478,952	\$ 4,470,000	\$ 458,915
2023	5,730,000	2,241,752	3,295,000	391,434
2024	6,180,000	1,955,252	2,565,000	348,414
2025	6,815,000	1,646,252	2,265,000	320,712
2026	7,030,000	1,305,502	2,415,000	296,250
2027-31	11,445,000	3,130,356	7,555,000	1,044,714
2032-36	8,880,000	1,355,740	5,300,000	357,126
2037	1,325,000	53,000		
Total	\$ 52,645,000	\$ 14,166,806	\$ 27,865,000	\$ 3,217,565

Refunding Bonds – During the year ended June 30, 2021, the District issued \$15.4 million in refunding bonds, with an effective interest rate of 1.08 percent, to refund \$14.9 million of outstanding general obligation bonds, with an average interest rate of 5.0 percent. The net proceeds of \$15.2 million, (after payment of \$208,495 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent, to provide for all future debt service payments of the refunded general obligation bonds. As a result, the refunded general obligation bonds are considered to be defeased, and the liability for those bonds has been removed from the government-wide financial statements. The reacquisition price was less than the net carrying amount of the old debt by \$501,932. This amount is reported as deferred charges and amortized over the new debt’s life. This refunding was undertaken to reduce total debt service payments over the next six years by \$1.8 million and resulted in an economic gain of \$1.7 million.

Defeased Debt – In the current year, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District’s financial statements. At year end, \$14.9 million of defeased bonds are still outstanding.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the current fiscal year was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 75,050,000	\$	\$ 22,405,000	\$ 52,645,000	\$ 5,240,000
Private placement general obligation bonds		29,940,000	2,075,000	27,865,000	4,470,000
Premium	6,440,308	163,003	1,696,104	4,907,207	
Total bonds payable	<u>81,490,308</u>	<u>30,103,003</u>	<u>26,176,104</u>	<u>85,417,207</u>	<u>9,710,000</u>
Net pension liability	97,812,921	17,553,980		115,366,901	
Compensated absences payable	3,256,410	1,847,955	2,151,738	2,952,627	1,580,615
Governmental activity long-term liabilities	<u>\$ 182,559,639</u>	<u>\$ 49,504,938</u>	<u>\$ 28,327,842</u>	<u>\$ 203,736,735</u>	<u>\$11,290,615</u>

NOTE 9 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

At year end, interfund balances were as follows:

Due to/from other funds – At year end, the Other Federal Projects Fund and several non-major governmental funds had negative cash balances of \$2.6 million in the Treasurer’s pooled cash accounts. Negative cash on deposit with the County Treasurer was reduced by interfund borrowing with the General Fund. All interfund balances are expected to be paid within one year.

Interfund transfers – Transfers between funds were used to (1) move investment income of \$18,696 earned in the Bond Building Fund that is required by statute to be expended in the Debt Service Fund, a non-major governmental fund, and (2) to move federal grant funds of \$210,824 restricted for indirect costs.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 – CONTINGENT LIABILITIES

Compliance – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures/expenses that may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Lawsuits – The District is a party to a number of various types of lawsuits, many of which normally occur in governmental operations. The ultimate outcome of the actions is not determinable, however, District management believes that the outcome of these proceedings, either individually or in the aggregate, will not have a materially adverse effect on the accompanying financial statements.

Arbitrage – Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense or expenditure prior to the disbursement of the proceeds must be rebated to the Internal Revenue Service (IRS). Management believes there is no tax arbitrage rebate liability at year end.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District was unable to obtain general property and liability insurance at a cost it considered to be economically justifiable. Therefore, the District joined the Arizona School Risk Retention Trust, Inc. (ASRRT). ASRRT is a public entity risk pool currently operating as a common risk management and insurance program for school districts and community colleges in the State. The District pays an annual premium to ASRRT for its general insurance coverage. The agreement provides that ASRRT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

The District's employees have health and accident insurance coverage with the Arizona School Board Association Insurance Trust (ASBAIT). ASBAIT is a public entity risk pool currently operating as a common risk management and insurance program for school districts in the State. The District pays a monthly premium to ASBAIT for employees' health and accident insurance coverage. The agreement provides that ASBAIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11 – RISK MANAGEMENT

The District joined the Arizona School Alliance for Workers' Compensation, Inc. (Alliance) together with other school districts in the state for risks of loss related to workers' compensation claims. The Alliance is a public entity risk pool currently operating as a common risk management and insurance program for school districts in the State. The District pays quarterly premiums to the Alliance for its employee workers' compensation coverage. The agreement provides that the Alliance will be self-sustaining through members' premiums and will reinsure through commercial companies for claims in excess of specified amounts for each insured event.

The District continues to carry commercial insurance for employee dental and life insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 12 – PENSIONS

Plan Description. District employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. ASRS is a component unit of the State of Arizona. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on the ASRS website at www.azasrs.gov.

The ASRS OPEB plans are not further disclosed because of their relative insignificance to the District's financial statements.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 – PENSIONS

Benefits Provided. The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement Initial Membership Date:	
	Before July 1, 2011	On or After July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* Any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* Any years, age 65
Final average salary is based on	Highest 36 months of last 120 months	Highest 60 months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the survivor benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Contributions. In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the current fiscal year, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.22 percent (12.04 percent for retirement and 0.18 percent for long-term disability) of the members' annual covered payroll, and the District was required by statute to contribute at the actuarially determined rate of 12.22 percent (11.65 percent for retirement, 0.39 percent for health insurance premium benefit, and 0.18 percent for long-term disability) of the active members' annual covered payroll. The District's contributions to the pension plan for the year ended June 30, 2021 were \$8.6 million.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 – PENSIONS

Employers are also required to pay an Alternate Contribution Rate (ACR), for retired members who return to work in positions that would typically be filled by an employee who contributes to ASRS. The District was required by statute to contribute at the actuarially determined rate of 10.21 percent (10.14 for retirement and 0.07 percent for long-term disability). ACR contributions are included in employer contributions presented above.

The District’s pension plan contributions are paid by the same funds as the employee’s salary, with the largest component coming from the General Fund.

Pension Liability. The net pension liability was measured as of June 30, 2020. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020. The District’s proportion of the net liability was based on the District’s actual contributions to the applicable plan relative to the total of all participating employers’ contributions to the plan for the year ended June 30, 2020.

At June 30, 2021, the District reported the following amounts for its proportionate share of the pension plan net liability. In addition, at June 30, 2020, the District’s percentage proportion for the plan and the related change from its proportion measured as of June 30, 2019 was:

<u>Net Liability</u>	<u>District % Proportion</u>	<u>Increase (Decrease)</u>
\$ 115,366,901	0.666	(0.006)

Pension Expense and Deferred Outflows/Inflows of Resources. The District has deferred outflows and inflows of resources related to the net pension liability. Certain changes in the net pension liability are recognized as pension expense over a period of time rather than the year of occurrence. The District’s pension expense for the year ended June 30, 2021 was \$9.5 million.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 – PENSIONS

The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,043,694	\$
Net difference between projected and actual earnings on pension investments	11,127,273	
Changes in proportion and differences between contributions and proportionate share of contributions		864,444
Contributions subsequent to the measurement date	8,558,310	
Total	\$20,729,277	\$ 864,444

The amounts of deferred outflows of resources resulting from contributions subsequent to the measurement date as reported in the table above will be recognized as an adjustment of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:		
2022	\$	733,293
2023		3,106,770
2024		4,024,853
2025		3,441,607

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 – PENSIONS

Actuarial Assumptions. The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Inflation	2.3%
Projected salary increases	2.7-7.2%
Permanent base increases	Included
Mortality rates	2017 SRA Scale U-MP

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2016. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2017, actuarial valuation.

The long-term expected rate of return on ASRS plan investments was determined to be 7.5 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, excluding any expected inflation.

On June 29, 2018, the ASRS Board approved updated strategic asset allocation targets, to be effective July 2018. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
Equity	50%	6.39%
Credit	20	5.44
Interest rate sensitive bonds	10	0.22
Real estate	20	5.85
Total	<u>100%</u>	

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 – PENSIONS

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Rate	6.5%	7.5%	8.5%
Net liability	\$ 157,762,672	\$ 115,366,901	\$ 79,926,215

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report. The report is available on the ASRS website at www.azasrs.gov.

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REQUIRED SUPPLEMENTARY INFORMATION

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL
YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Non-GAAP Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other local	\$	\$	\$ 3,499,754	\$ 3,499,754
Property taxes			59,468,725	59,468,725
State aid and grants			25,088,183	25,088,183
Total revenues			<u>88,056,662</u>	<u>88,056,662</u>
Expenditures:				
Current -				
Instruction	50,060,231	46,237,968	40,336,560	5,901,408
Support services - students and staff	11,697,993	12,682,200	13,263,812	(581,612)
Support services - administration	12,023,031	11,214,648	11,648,609	(433,961)
Operation and maintenance of plant services	16,547,214	15,859,893	16,017,120	(157,227)
Student transportation services	6,900,922	5,000,000	3,686,985	1,313,015
Operation of non-instructional services	431,170	448,800	611,047	(162,247)
Total expenditures	<u>97,660,561</u>	<u>91,443,509</u>	<u>85,564,133</u>	<u>5,879,376</u>
Changes in fund balances	<u>(97,660,561)</u>	<u>(91,443,509)</u>	<u>2,492,529</u>	<u>93,936,038</u>
Fund balances, beginning of year			7,408,176	7,408,176
Increase (decrease) in reserve for prepaid items			2,066,730	2,066,730
Increase (decrease) in reserve for inventory			(77)	(77)
Fund balances (deficits), end of year	<u>\$ (97,660,561)</u>	<u>\$ (91,443,509)</u>	<u>\$ 11,967,358</u>	<u>\$ 103,410,867</u>

See accompanying notes to this schedule.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER FEDERAL PROJECTS
YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Federal aid, grants and reimbursements	\$	\$	\$ 10,013,085	\$ 10,013,085
Total revenues			<u>10,013,085</u>	<u>10,013,085</u>
Expenditures:				
Current -				
Instruction	4,464,587	20,521,273	8,754,633	11,766,640
Support services - students and staff			1,517,197	(1,517,197)
Support services - administration			151,645	(151,645)
Operation and maintenance of plant services			469,239	(469,239)
Operation of non-instructional services			17,852	(17,852)
Capital outlay			491,617	(491,617)
Total expenditures	<u>4,464,587</u>	<u>20,521,273</u>	<u>11,402,183</u>	<u>9,119,090</u>
Excess (deficiency) of revenues over expenditures	<u>(4,464,587)</u>	<u>(20,521,273)</u>	<u>(1,389,098)</u>	<u>19,132,175</u>
Other financing sources (uses):				
Transfers out			(21,239)	(21,239)
Total other financing sources (uses)			<u>(21,239)</u>	<u>(21,239)</u>
Changes in fund balances	<u>(4,464,587)</u>	<u>(20,521,273)</u>	<u>(1,410,337)</u>	<u>19,110,936</u>
Fund balances (deficits), beginning of year			(121,403)	(121,403)
Fund balances (deficits), end of year	<u>\$ (4,464,587)</u>	<u>\$ (20,521,273)</u>	<u>\$ (1,531,740)</u>	<u>\$ 18,989,533</u>

See accompanying notes to this schedule.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
ARIZONA STATE RETIREMENT SYSTEM
LAST SEVEN FISCAL YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Measurement date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
District's proportion of the net pension (assets) liability	0.67%	0.67%	0.68%	0.69%
District's proportionate share of the net pension (assets) liability	\$ 115,366,901	\$ 97,812,921	\$ 94,402,334	\$ 107,387,293
District's covered payroll	\$ 72,636,314	\$ 68,703,694	\$ 67,324,422	\$ 67,330,519
District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll	158.83%	142.37%	140.22%	159.49%
Plan fiduciary net position as a percentage of the total pension liability	69.33%	73.24%	73.40%	69.92%

SCHEDULE OF PENSION CONTRIBUTIONS
ARIZONA STATE RETIREMENT SYSTEM
LAST SEVEN FISCAL YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 8,558,310	\$ 8,316,858	\$ 7,681,073	\$ 7,338,362
Contributions in relation to the actuarially determined contribution	<u>8,558,310</u>	<u>8,316,858</u>	<u>7,681,073</u>	<u>7,338,362</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered payroll	\$ 73,461,888	\$ 72,636,314	\$ 68,703,694	\$ 67,324,422
Contributions as a percentage of covered payroll	11.65%	11.45%	11.18%	10.90%

NOTE: The pension schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

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See accompanying notes to this schedule.

<u>2017</u>	<u>2016</u>	<u>2015</u>
June 30, 2016	June 30, 2015	June 30, 2014
0.69%	0.73%	0.75%
\$ 111,732,876	\$ 113,705,493	\$ 110,471,045
\$ 64,789,198	\$ 67,115,060	\$ 67,168,533
172.46%	169.42%	164.47%
67.06%	68.35%	69.49%

<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 7,258,230	\$ 7,029,628	\$ 7,308,830
<u>7,258,230</u>	<u>7,029,628</u>	<u>7,308,830</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 67,330,519	\$ 64,789,198	\$ 67,115,060
10.78%	10.85%	10.89%

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

The District budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America, except for the following items.

- Certain activities reported in the General Fund are budgeted in separate funds in accordance with Arizona Revised Statutes.
- Prepaid items are budgeted in the year prepaid.
- Employee insurance expenditures are budgeted in the year the employee insurance account is funded.

The following schedule reconciles expenditures and fund balances at the end of year:

	Total Expenditures	Fund Balances End of Year
Statement of Revenues, Expenditures and Changes in		
Fund Balances – Governmental Funds	\$ 86,166,011	\$ 24,670,801
Activity budgeted as special revenue funds	(1,992,437)	(6,699,728)
Activity budgeted as capital projects funds		(4,278)
Current-year prepaid items	2,066,730	
Prior-year prepaid items	(1,789,041)	
Employee insurance account	1,112,870	(5,999,437)
Schedule of Revenues, Expenditures and Changes in Fund		
Balances – Budget and Actual – General Fund	\$ 85,564,133	\$ 11,967,358

NOTE 2 – PENSION PLAN SCHEDULES

Actuarial Assumptions for Valuations Performed. The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated, which is the most recent actuarial valuation. The actuarial assumptions used are disclosed in the notes to the financial statements.

Factors that Affect Trends. The actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2016. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2017, actuarial valuation.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS
AND SCHEDULES**

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GOVERNMENTAL FUNDS

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING BALANCE SHEET - ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2021

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>ASSETS</u>			
Cash and investments	\$ 12,183,781	\$ 5,367,425	\$ 917,286
Property taxes receivable		803,480	
Accounts receivable	69,358		
Due from governmental entities	1,833,781		483,320
Deposit held by others	100,000		
Total assets	<u>\$ 14,186,920</u>	<u>\$ 6,170,905</u>	<u>\$ 1,400,606</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES</u>			
<u>AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 315,601	\$	\$ 223,410
Due to other funds	1,101,704		279,643
Accrued payroll and employee benefits	266,048		
Unearned revenues	61,489		
Total liabilities	<u>1,744,842</u>		<u>503,053</u>
Deferred inflows of resources:			
Unavailable revenues - property taxes		739,546	
Unavailable revenues - intergovernmental	497,744		
Total deferred inflows of resources	<u>497,744</u>	<u>739,546</u>	
Fund balances (deficits):			
Restricted	12,564,307	5,431,359	917,286
Unassigned	(619,973)		(19,733)
Total fund balances	<u>11,944,334</u>	<u>5,431,359</u>	<u>897,553</u>
Total liabilities, deferred inflows of resources			
and fund balances	<u>\$ 14,186,920</u>	<u>\$ 6,170,905</u>	<u>\$ 1,400,606</u>

Total Non-Major
Governmental
Funds

\$ 18,468,492
803,480
69,358
2,317,101
100,000
\$ 21,758,431

\$ 539,011
1,381,347
266,048
61,489
2,247,895

739,546
497,744
1,237,290

18,912,952
(639,706)
18,273,246

\$ 21,758,431

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
YEAR ENDED JUNE 30, 2021

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Revenues:			
Other local	\$ 2,754,679	\$ 171,416	\$ 40,571
Property taxes		13,673,259	2
State aid and grants	8,465,737		5,239,130
Federal aid, grants and reimbursements	13,488,395		
Total revenues	<u>24,708,811</u>	<u>13,844,675</u>	<u>5,279,703</u>
Expenditures:			
Current -			
Instruction	13,118,205		
Support services - students and staff	2,839,920		
Support services - administration	88,694		
Operation and maintenance of plant services	392,389		
Student transportation services	3,312		
Operation of non-instructional services	4,900,749		
Capital outlay	1,663,088		5,455,343
Debt service -			
Principal retirement		9,620,000	
Interest and fiscal charges		3,303,726	
Bond issuance costs		208,495	
Total expenditures	<u>23,006,357</u>	<u>13,132,221</u>	<u>5,455,343</u>
Excess (deficiency) of revenues over expenditures	<u>1,702,454</u>	<u>712,454</u>	<u>(175,640)</u>
Other financing sources (uses):			
Transfers in		18,696	
Transfers out	(189,585)		
Issuance of refunding bonds		15,440,000	
Payment to refunded bond escrow agent		(15,231,505)	
Total other financing sources (uses)	<u>(189,585)</u>	<u>227,191</u>	
Changes in fund balances	<u>1,512,869</u>	<u>939,645</u>	<u>(175,640)</u>
Fund balances, beginning of year	10,431,465	4,491,714	1,073,193
Fund balances, end of year	<u>\$ 11,944,334</u>	<u>\$ 5,431,359</u>	<u>\$ 897,553</u>

Total Non-Major
Governmental
Funds

\$ 2,966,666
13,673,261
13,704,867
13,488,395
43,833,189

13,118,205
2,839,920
88,694
392,389
3,312
4,900,749
7,118,431

9,620,000
3,303,726
208,495
41,593,921

2,239,268

18,696
(189,585)
15,440,000
(15,231,505)
37,606

2,276,874

15,996,372

\$ 18,273,246

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SPECIAL REVENUE FUNDS

Classroom Site - to account for the financial activity for the portion of state sales tax collections and permanent state school fund earnings as approved by the voters in 2000.

Instructional Improvement - to account for the activity of monies received from gaming revenue.

Title I Grants - to account for financial assistance received for the purpose of improving the teaching and learning of children failing, or most at-risk of failing, to meet challenging State academic standards.

Professional Development and Technology Grants - to account for financial assistance received to increase student academic achievement through improving teacher quality.

Title IV Grants - to account for financial assistance received for chemical abuse awareness programs and expanding projects that benefit educational and health needs of the communities.

Limited English and Immigrant Students - to account for financial assistance received for educational services and costs for limited English and immigrant children.

Indian Education - to account for financial assistance received for Indian education at preschool, elementary, secondary and adult levels.

Special Education Grants - to account for supplemental financial assistance received to provide a free, appropriate public education to disabled children.

Johnson O'Malley - to account for financial assistance received to meet the unique educational needs of eligible Indian children.

Vocational Education - to account for financial assistance received for preparation of individuals for employment or advancement in a career not requiring a baccalaureate or advanced degree.

Medicaid Reimbursement - to account for reimbursements related to specific health services provided to eligible students.

E-Rate - to account for financial assistance received for broadband internet and telecommunication costs.

State Vocational Education - to account for financial assistance received for the preparation of individuals for employment.

College Credit Exam Incentives - to account for financial assistance received for college credit exams.

SPECIAL REVENUE FUNDS

Results-based Funding - to account for financial assistance received for academic performance results in accordance with A.R.S. §15-249.08.

Other State Projects - to account for financial assistance received for other State projects.

School Plant - to account for proceeds from the sale or lease of school property.

Food Service - to account for the financial activity of school activities that have as their purpose the preparation and serving of regular and incidental meals and snacks in connection with school functions.

Civic Center - to account for monies received from the rental of school facilities for civic activities.

Community School - to account for activity related to academic and skill development for all citizens.

Auxiliary Operations - to account for activity arising from bookstore, athletic, and miscellaneous District related operations.

Extracurricular Activities Fees Tax Credit - to account for activity related to monies collected in support of extracurricular activities to be taken as a tax credit by the tax payer in accordance with A.R.S. §43-1089.01.

Gifts and Donations - to account for activity related to gifts, donations, bequests and private grants made to the District.

Career and Technical Education Projects - to account for activity related to the production and subsequent sale of items produced in an instructional program by career and technical education pupils.

Fingerprint - to account for activity of fingerprinting employees as mandated by the State.

Insurance Proceeds - to account for the monies received from insurance claims.

Textbooks - to account for monies received from students to replace or repair lost or damaged textbooks.

Litigation Recovery - to account for monies received for and derived from litigation.

Indirect Costs - to account for monies received from federal projects for administrative costs.

Insurance Refund - to account for insurance premium payments that are refunded to the District.

Grants and Gifts to Teachers - to account for grants and gifts under \$1,500 received from private sources that are designated for use by a teacher for instructional purposes.

Career Technical Education - to account for monies received from Career Technical Education Districts for vocational education programs.

Arizona Industry Credentials Incentive - to account for incentive monies for career technical education courses or programs that provide a certification, credential, or license.

Intergovernmental Agreements - to account for the financial activities relating to agreements with other governments not required to be accounted for elsewhere.

Student Activities - to account for monies raised by students to finance student clubs and organizations.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Classroom Site	Instructional Improvement	Title I Grants
<u>ASSETS</u>			
Cash and investments	\$ 4,750,349	\$ 206,488	\$
Accounts receivable			
Due from governmental entities			597,235
Deposit held by others			
Total assets	\$ 4,750,349	\$ 206,488	\$ 597,235
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES</u>			
<u>AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$	\$	\$ 130,758
Due to other funds			401,294
Accrued payroll and employee benefits		20,587	65,183
Unearned revenues			
Total liabilities	\$	20,587	\$ 597,235
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			342,856
Fund balances (deficits):			
Restricted	4,750,349	185,901	
Unassigned			(342,856)
Total fund balances	4,750,349	185,901	(342,856)
 Total liabilities, deferred inflows of resources and fund balances	\$ 4,750,349	\$ 206,488	\$ 597,235

<u>Professional Development and Technology Grants</u>	<u>Title IV Grants</u>	<u>Limited English and Immigrant Students</u>	<u>Indian Education</u>	<u>Special Education Grants</u>	<u>Johnson O'Malley</u>
\$	\$	\$	\$	\$	\$
87,723	35,811	18,946	266	88,616	1,452
<u>\$ 87,723</u>	<u>\$ 35,811</u>	<u>\$ 18,946</u>	<u>\$ 266</u>	<u>\$ 88,616</u>	<u>\$ 1,452</u>
\$ 18,863 62,576 6,284	\$ 35,811	\$ 18,946	\$ 266	\$ 11,454 77,162	\$ 1,452
<u>87,723</u>	<u>35,811</u>	<u>18,946</u>	<u>266</u>	<u>88,616</u>	<u>1,452</u>
<u>4,280</u>	<u>13,591</u>	<u>5,044</u>	<u>266</u>		<u>1,452</u>
<u>(4,280)</u>	<u>(13,591)</u>	<u>(5,044)</u>	<u>(266)</u>		<u>(1,452)</u>
<u>(4,280)</u>	<u>(13,591)</u>	<u>(5,044)</u>	<u>(266)</u>		<u>(1,452)</u>
<u>\$ 87,723</u>	<u>\$ 35,811</u>	<u>\$ 18,946</u>	<u>\$ 266</u>	<u>\$ 88,616</u>	<u>\$ 1,452</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

	Vocational Education	E-Rate	State Vocational Education
<u>ASSETS</u>			
Cash and investments	\$	\$ 256,230	\$
Accounts receivable			
Due from governmental entities	47,188	83,520	73
Deposit held by others			
Total assets	\$ 47,188	\$ 339,750	\$ 73
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$	\$	\$
Due to other funds	47,188		73
Accrued payroll and employee benefits			
Unearned revenues			
Total liabilities	47,188		73
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			73
Fund balances (deficits):			
Restricted		339,750	
Unassigned			(73)
Total fund balances		339,750	(73)
 Total liabilities, deferred inflows of resources and fund balances	 \$ 47,188	 \$ 339,750	 \$ 73

<u>College Credit Exam Incentives</u>	<u>Results-based Funding</u>	<u>Other State Projects</u>	<u>Food Service</u>	<u>Civic Center</u>	<u>Community School</u>
\$ 77,206	\$ 224,536	\$ 11,296	\$ 1,782,365	\$ 516,964	\$ 187,072
	176,130	123,777	146,061	28,240	
			100,000		
<u>\$ 77,206</u>	<u>\$ 400,666</u>	<u>\$ 135,073</u>	<u>\$ 2,028,426</u>	<u>\$ 545,204</u>	<u>\$ 187,072</u>
\$	\$	\$ 77,795	\$ 39,531	\$	\$
	30,231		36,210	8,034	
		61,489			
	<u>30,231</u>	<u>139,284</u>	<u>75,741</u>	<u>8,034</u>	
		103,199			
77,206	370,435		1,952,685	537,170	187,072
		(107,410)			
<u>77,206</u>	<u>370,435</u>	<u>(107,410)</u>	<u>1,952,685</u>	<u>537,170</u>	<u>187,072</u>
<u>\$ 77,206</u>	<u>\$ 400,666</u>	<u>\$ 135,073</u>	<u>\$ 2,028,426</u>	<u>\$ 545,204</u>	<u>\$ 187,072</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

	<u>Extracurricular Activities Fees Tax Credit</u>	<u>Gifts and Donations</u>	<u>Fingerprint</u>
<u>ASSETS</u>			
Cash and investments	\$ 1,575,125	\$ 1,857,826	\$ 76
Accounts receivable		41,118	
Due from governmental entities			
Deposit held by others			
Total assets	<u>\$ 1,575,125</u>	<u>\$ 1,898,944</u>	<u>\$ 76</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 31,052	\$	\$
Due to other funds			
Accrued payroll and employee benefits			
Unearned revenues			
Total liabilities	<u>31,052</u>		
Deferred inflows of resources:			
Unavailable revenues - intergovernmental			
Fund balances (deficits):			
Restricted	1,544,073	1,898,944	76
Unassigned			
Total fund balances	<u>1,544,073</u>	<u>1,898,944</u>	<u>76</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,575,125</u>	<u>\$ 1,898,944</u>	<u>\$ 76</u>

<u>Textbooks</u>	<u>Insurance Refund</u>	<u>Career Technical Education</u>	<u>Arizona Industry Credentials Incentive</u>	<u>Student Activities</u>	<u>Intergovernmental Agreements</u>
\$ 62,731	\$ 24,072	\$	\$	\$ 614,138	\$ 37,307
		400,000	26,983		
<u>\$ 62,731</u>	<u>\$ 24,072</u>	<u>\$ 400,000</u>	<u>\$ 26,983</u>	<u>\$ 614,138</u>	<u>\$ 37,307</u>
\$	\$	\$	\$	\$ 17,602	\$
		495,661 22,357	26,983		
		<u>518,018</u>	<u>26,983</u>	<u>17,602</u>	
			<u>26,983</u>		
62,731	24,072	(118,018)	(26,983)	596,536	37,307
<u>62,731</u>	<u>24,072</u>	<u>(118,018)</u>	<u>(26,983)</u>	<u>596,536</u>	<u>37,307</u>
<u>\$ 62,731</u>	<u>\$ 24,072</u>	<u>\$ 400,000</u>	<u>\$ 26,983</u>	<u>\$ 614,138</u>	<u>\$ 37,307</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

	Totals
<u>ASSETS</u>	
Cash and investments	\$ 12,183,781
Accounts receivable	69,358
Due from governmental entities	1,833,781
Deposit held by others	100,000
Total assets	\$ 14,186,920
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	\$ 315,601
Due to other funds	1,101,704
Accrued payroll and employee benefits	266,048
Unearned revenues	61,489
Total liabilities	1,744,842
Deferred inflows of resources:	
Unavailable revenues - intergovernmental	497,744
Fund balances (deficits):	
Restricted	12,564,307
Unassigned	(619,973)
Total fund balances	11,944,334
 Total liabilities, deferred inflows of resources and fund balances	 \$ 14,186,920

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AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Classroom Site	Instructional Improvement	Title I Grants
Revenues:			
Other local	\$ 34,659	\$	\$
State aid and grants	6,707,977	564,104	
Federal aid, grants and reimbursements			3,108,174
Total revenues	6,742,636	564,104	3,108,174
Expenditures:			
Current -			
Instruction	6,024,064	206,067	1,916,766
Support services - students and staff	101,516	298,723	928,854
Support services - administration			2,788
Operation and maintenance of plant services			
Student transportation services			21
Operation of non-instructional services			
Capital outlay			480,529
Total expenditures	6,125,580	504,790	3,328,958
Excess (deficiency) of revenues over expenditures	617,056	59,314	(220,784)
Other financing sources (uses):			
Transfers out			(84,129)
Total other financing sources (uses)			(84,129)
Changes in fund balances	617,056	59,314	(304,913)
Fund balances (deficits), beginning of year	4,133,293	126,587	(37,943)
Fund balances (deficits), end of year	\$ 4,750,349	\$ 185,901	\$ (342,856)

<u>Professional Development and Technology Grants</u>	<u>Title IV Grants</u>	<u>Limited English and Immigrant Students</u>	<u>Indian Education</u>	<u>Special Education Grants</u>	<u>Johnson O'Malley</u>
\$	\$	\$	\$	\$	\$
<u>399,385</u>	<u>198,984</u>	<u>110,112</u>	<u>14,794</u>	<u>3,054,671</u>	<u>14,965</u>
<u>399,385</u>	<u>198,984</u>	<u>110,112</u>	<u>14,794</u>	<u>3,054,671</u>	<u>14,965</u>
384,357	46,069 110,380	65,431 34,175 165	14,583	2,756,250 45,426	11,250 590 1,200
<u>384,357</u>	<u>42,233</u> <u>198,682</u>	<u>11,472</u> <u>111,243</u>	<u>14,583</u>	<u>2,801,676</u>	<u>2,975</u> <u>16,015</u>
<u>15,028</u>	<u>302</u>	<u>(1,131)</u>	<u>211</u>	<u>252,995</u>	<u>(1,050)</u>
<u>(5,730)</u>	<u>(4,430)</u>	<u>(2,327)</u>	<u>(477)</u>	<u>(91,615)</u>	<u>(402)</u>
<u>(5,730)</u>	<u>(4,430)</u>	<u>(2,327)</u>	<u>(477)</u>	<u>(91,615)</u>	<u>(402)</u>
<u>9,298</u>	<u>(4,128)</u>	<u>(3,458)</u>	<u>(266)</u>	<u>161,380</u>	<u>(1,452)</u>
<u>(13,578)</u>	<u>(9,463)</u>	<u>(1,586)</u>		<u>(161,380)</u>	
<u>\$ (4,280)</u>	<u>\$ (13,591)</u>	<u>\$ (5,044)</u>	<u>\$ (266)</u>	<u>\$</u>	<u>\$ (1,452)</u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Vocational Education	E-Rate	State Vocational Education
Revenues:			
Other local	\$	\$	\$
State aid and grants			113,120
Federal aid, grants and reimbursements	331,210	376,295	
Total revenues	331,210	376,295	113,120
Expenditures:			
Current -			
Instruction	130,048		28,449
Support services - students and staff	34,293		84,304
Support services - administration			
Operation and maintenance of plant services	324	86,616	
Student transportation services			364
Operation of non-instructional services			
Capital outlay	159,493	317,513	76
Total expenditures	324,158	404,129	113,193
Excess (deficiency) of revenues over expenditures	7,052	(27,834)	(73)
Other financing sources (uses):			
Transfers out	(475)		
Total other financing sources (uses)	(475)		
Changes in fund balances	6,577	(27,834)	(73)
Fund balances (deficits), beginning of year	(6,577)	367,584	
Fund balances (deficits), end of year	\$	\$ 339,750	\$ (73)

<u>College Credit Exam Incentives</u>	<u>Results-based Funding</u>	<u>Other State Projects</u>	<u>Food Service</u>	<u>Civic Center</u>	<u>Community School</u>
\$ 73,595	\$ 442,113	\$ 564,828	\$ 25,249	\$ 261,785	\$ 147,602
<u>73,595</u>	<u>442,113</u>	<u>564,828</u>	<u>5,879,805</u>	<u>261,785</u>	<u>147,602</u>
			<u>5,905,054</u>		
119,050	258,802	90,925		157,363	23,029
5,670	133,817	308,234		2,681	
		265,854	2,588	75,567	
			1,311	26,949	
			4,786,950	1,154	76,493
		7,225	378,470	19,190	
<u>124,720</u>	<u>392,619</u>	<u>672,238</u>	<u>5,169,319</u>	<u>282,904</u>	<u>99,522</u>
<u>(51,125)</u>	<u>49,494</u>	<u>(107,410)</u>	<u>735,735</u>	<u>(21,119)</u>	<u>48,080</u>
<u>(51,125)</u>	<u>49,494</u>	<u>(107,410)</u>	<u>735,735</u>	<u>(21,119)</u>	<u>48,080</u>
128,331	320,941		1,216,950	558,289	138,992
<u>\$ 77,206</u>	<u>\$ 370,435</u>	<u>\$ (107,410)</u>	<u>\$ 1,952,685</u>	<u>\$ 537,170</u>	<u>\$ 187,072</u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Extracurricular Activities Fees Tax Credit	Gifts and Donations	Career and Technical Education Projects
Revenues:			
Other local	\$ 555,474	\$ 455,348	\$ 6,255
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues	555,474	455,348	6,255
Expenditures:			
Current -			
Instruction	198,240	111,989	6,274
Support services - students and staff	3,447	14,275	
Support services - administration		4,365	
Operation and maintenance of plant services		745	
Student transportation services	1,544		
Operation of non-instructional services		36,152	
Capital outlay		46,841	
Total expenditures	203,231	214,367	6,274
Excess (deficiency) of revenues over expenditures	352,243	240,981	(19)
Other financing sources (uses):			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	352,243	240,981	(19)
Fund balances (deficits), beginning of year	1,191,830	1,657,963	19
Fund balances (deficits), end of year	\$ 1,544,073	\$ 1,898,944	\$

<u>Fingerprint</u>	<u>Textbooks</u>	<u>Insurance Refund</u>	<u>Career Technical Education</u>	<u>Arizona Industry Credentials Incentive</u>	<u>Student Activities</u>
\$ 1,673	\$ 2,473	\$ 169	\$ 908,965	\$	\$ 351,809
<u>1,673</u>	<u>2,473</u>	<u>169</u>	<u>908,965</u>		<u>351,809</u>
			595,769	9,903	362,467
			310,976		23,619
1,728			293		
23			10,590		
			546		814
			179,991	17,080	
<u>1,751</u>			<u>1,098,165</u>	<u>26,983</u>	<u>386,900</u>
<u>(78)</u>	<u>2,473</u>	<u>169</u>	<u>(189,200)</u>	<u>(26,983)</u>	<u>(35,091)</u>
<u>(78)</u>	<u>2,473</u>	<u>169</u>	<u>(189,200)</u>	<u>(26,983)</u>	<u>(35,091)</u>
154	60,258	23,903	71,182		631,627
<u>\$ 76</u>	<u>\$ 62,731</u>	<u>\$ 24,072</u>	<u>\$ (118,018)</u>	<u>\$ (26,983)</u>	<u>\$ 596,536</u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Intergovernmental Agreements	Totals
Revenues:		
Other local	\$ 3,218	\$ 2,754,679
State aid and grants		8,465,737
Federal aid, grants and reimbursements		13,488,395
Total revenues	3,218	24,708,811
Expenditures:		
Current -		
Instruction		13,118,205
Support services - students and staff		2,839,920
Support services - administration		88,694
Operation and maintenance of plant services		392,389
Student transportation services		3,312
Operation of non-instructional services		4,900,749
Capital outlay		1,663,088
Total expenditures		23,006,357
Excess (deficiency) of revenues over expenditures	3,218	1,702,454
Other financing sources (uses):		
Transfers out		(189,585)
Total other financing sources (uses)		(189,585)
Changes in fund balances	3,218	1,512,869
Fund balances (deficits), beginning of year	34,089	10,431,465
Fund balances, end of year	\$ 37,307	\$ 11,944,334

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AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Classroom Site		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 34,659	\$ 34,659
State aid and grants		6,707,977	6,707,977
Federal aid, grants and reimbursements			
Total revenues		<u>6,742,636</u>	<u>6,742,636</u>
Expenditures:			
Current -			
Instruction	9,380,980	6,024,064	3,356,916
Support services - students and staff	302,476	101,516	200,960
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>9,683,456</u>	<u>6,125,580</u>	<u>3,557,876</u>
Excess (deficiency) of revenues over expenditures	<u>(9,683,456)</u>	<u>617,056</u>	<u>10,300,512</u>
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(9,683,456)</u>	<u>617,056</u>	<u>10,300,512</u>
Fund balances (deficits), beginning of year		4,133,293	4,133,293
Fund balances (deficits), end of year	<u>\$ (9,683,456)</u>	<u>\$ 4,750,349</u>	<u>\$ 14,433,805</u>

Instructional Improvement			Title I Grants		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	564,104	564,104		3,108,174	3,108,174
	<u>564,104</u>	<u>564,104</u>		<u>3,108,174</u>	<u>3,108,174</u>
	206,067	(206,067)	4,161,733	1,916,766	2,244,967
556,742	298,723	258,019		928,854	(928,854)
				2,788	(2,788)
				21	(21)
				480,529	(480,529)
<u>556,742</u>	<u>504,790</u>	<u>51,952</u>	<u>4,161,733</u>	<u>3,328,958</u>	<u>832,775</u>
<u>(556,742)</u>	<u>59,314</u>	<u>616,056</u>	<u>(4,161,733)</u>	<u>(220,784)</u>	<u>3,940,949</u>
				(84,129)	(84,129)
				(84,129)	(84,129)
<u>(556,742)</u>	<u>59,314</u>	<u>616,056</u>	<u>(4,161,733)</u>	<u>(304,913)</u>	<u>3,856,820</u>
	126,587	126,587		(37,943)	(37,943)
<u>\$ (556,742)</u>	<u>\$ 185,901</u>	<u>\$ 742,643</u>	<u>\$ (4,161,733)</u>	<u>\$ (342,856)</u>	<u>\$ 3,818,877</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Professional Development and Technology Grants		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		399,385	399,385
Total revenues		399,385	399,385
Expenditures:			
Current -			
Instruction			
Support services - students and staff	477,264	384,357	92,907
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	477,264	384,357	92,907
Excess (deficiency) of revenues over expenditures	(477,264)	15,028	492,292
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out		(5,730)	(5,730)
Total other financing sources (uses)		(5,730)	(5,730)
Changes in fund balances	(477,264)	9,298	486,562
Fund balances (deficits), beginning of year		(13,578)	(13,578)
Fund balances (deficits), end of year	\$ (477,264)	\$ (4,280)	\$ 472,984

Title IV Grants			Limited English and Immigrant Students		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	198,984	198,984		110,112	110,112
	198,984	198,984		110,112	110,112
251,320	46,069 110,380	(46,069) 140,940	227,336	65,431 34,175 165	161,905 (34,175) (165)
	42,233	(42,233)		11,472	(11,472)
251,320	198,682	52,638	227,336	111,243	116,093
(251,320)	302	251,622	(227,336)	(1,131)	226,205
	(4,430)	(4,430)		(2,327)	(2,327)
	(4,430)	(4,430)		(2,327)	(2,327)
(251,320)	(4,128)	247,192	(227,336)	(3,458)	223,878
	(9,463)	(9,463)		(1,586)	(1,586)
\$ (251,320)	\$ (13,591)	\$ 237,729	\$ (227,336)	\$ (5,044)	\$ 222,292

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Indian Education		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		14,794	14,794
Total revenues		<u>14,794</u>	<u>14,794</u>
Expenditures:			
Current -			
Instruction			
Support services - students and staff	16,382	14,583	1,799
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>16,382</u>	<u>14,583</u>	<u>1,799</u>
Excess (deficiency) of revenues over expenditures	<u>(16,382)</u>	<u>211</u>	<u>16,593</u>
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out		(477)	(477)
Total other financing sources (uses)		<u>(477)</u>	<u>(477)</u>
Changes in fund balances	<u>(16,382)</u>	<u>(266)</u>	<u>16,116</u>
Fund balances (deficits), beginning of year			
Fund balances (deficits), end of year	<u>\$ (16,382)</u>	<u>\$ (266)</u>	<u>\$ 16,116</u>

Special Education Grants			Johnson O'Malley		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	3,054,671	3,054,671		14,965	14,965
	<u>3,054,671</u>	<u>3,054,671</u>		<u>14,965</u>	<u>14,965</u>
2,898,075	2,756,250	141,825	42,675	11,250	31,425
	45,426	(45,426)		590	(590)
				1,200	(1,200)
				2,975	(2,975)
<u>2,898,075</u>	<u>2,801,676</u>	<u>96,399</u>	<u>42,675</u>	<u>16,015</u>	<u>26,660</u>
<u>(2,898,075)</u>	<u>252,995</u>	<u>3,151,070</u>	<u>(42,675)</u>	<u>(1,050)</u>	<u>41,625</u>
	(91,615)	(91,615)		(402)	(402)
	<u>(91,615)</u>	<u>(91,615)</u>		<u>(402)</u>	<u>(402)</u>
<u>(2,898,075)</u>	<u>161,380</u>	<u>3,059,455</u>	<u>(42,675)</u>	<u>(1,452)</u>	<u>41,223</u>
	(161,380)	(161,380)			
<u>\$ (2,898,075)</u>	<u>\$</u>	<u>\$ 2,898,075</u>	<u>\$ (42,675)</u>	<u>\$ (1,452)</u>	<u>\$ 41,223</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Vocational Education		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements		331,210	331,210
Total revenues		331,210	331,210
Expenditures:			
Current -			
Instruction	402,680	130,048	272,632
Support services - students and staff		34,293	(34,293)
Support services - administration			
Operation and maintenance of plant services		324	(324)
Student transportation services			
Operation of non-instructional services			
Capital outlay		159,493	(159,493)
Total expenditures	402,680	324,158	78,522
Excess (deficiency) of revenues over expenditures	(402,680)	7,052	409,732
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out		(475)	(475)
Total other financing sources (uses)		(475)	(475)
Changes in fund balances	(402,680)	6,577	409,257
Fund balances (deficits), beginning of year		(6,577)	(6,577)
Fund balances (deficits), end of year	\$ (402,680)	\$	\$ 402,680

Medicaid Reimbursement			E-Rate		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 14,775	\$ 14,775	\$	\$	\$
	923,554	923,554		376,295	376,295
	938,329	938,329		376,295	376,295
1,963,411	220,816	1,742,595			
	60,141	(60,141)			
	92,913	(92,913)		86,616	(86,616)
	780,344	(780,344)	500,000	317,513	182,487
1,963,411	1,154,214	809,197	500,000	404,129	95,871
(1,963,411)	(215,885)	1,747,526	(500,000)	(27,834)	472,166
(1,963,411)	(215,885)	1,747,526	(500,000)	(27,834)	472,166
	2,616,841	2,616,841		367,584	367,584
\$ (1,963,411)	\$ 2,400,956	\$ 4,364,367	\$ (500,000)	\$ 339,750	\$ 839,750

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	State Vocational Education		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$	\$
State aid and grants		113,120	113,120
Federal aid, grants and reimbursements			
Total revenues	112,192	113,120	113,120
Expenditures:			
Current -			
Instruction		28,449	(28,449)
Support services - students and staff	112,192	84,304	27,888
Support services - administration			
Operation and maintenance of plant services			
Student transportation services		364	(364)
Operation of non-instructional services			
Capital outlay		76	(76)
Total expenditures	112,192	113,193	(1,001)
Excess (deficiency) of revenues over expenditures	(112,192)	(73)	112,119
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	(112,192)	(73)	112,119
Fund balances (deficits), beginning of year			
Fund balances (deficits), end of year	\$ (112,192)	\$ (73)	\$ 112,119

College Credit Exam Incentives			Results-based Funding		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$	\$	\$	\$	\$
	73,595	73,595		442,113	442,113
	<u>73,595</u>	<u>73,595</u>		<u>442,113</u>	<u>442,113</u>
350,000	119,050 5,670	230,950 (5,670)	700,000	258,802 133,817	441,198 (133,817)
<u>350,000</u>	<u>124,720</u>	<u>225,280</u>	<u>700,000</u>	<u>392,619</u>	<u>307,381</u>
<u>(350,000)</u>	<u>(51,125)</u>	<u>298,875</u>	<u>(700,000)</u>	<u>49,494</u>	<u>749,494</u>
<u>(350,000)</u>	<u>(51,125)</u>	<u>298,875</u>	<u>(700,000)</u>	<u>49,494</u>	<u>749,494</u>
	128,331	128,331		320,941	320,941
<u>\$ (350,000)</u>	<u>\$ 77,206</u>	<u>\$ 427,206</u>	<u>\$ (700,000)</u>	<u>\$ 370,435</u>	<u>\$ 1,070,435</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Other State Projects		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$	\$
State aid and grants		564,828	564,828
Federal aid, grants and reimbursements			
Total revenues		<u>564,828</u>	<u>564,828</u>
Expenditures:			
Current -			
Instruction		90,925	(90,925)
Support services - students and staff	615,000	308,234	306,766
Support services - administration			
Operation and maintenance of plant services		265,854	(265,854)
Student transportation services			
Operation of non-instructional services			
Capital outlay		7,225	(7,225)
Total expenditures	<u>615,000</u>	<u>672,238</u>	<u>(57,238)</u>
Excess (deficiency) of revenues over expenditures	<u>(615,000)</u>	<u>(107,410)</u>	<u>507,590</u>
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(615,000)</u>	<u>(107,410)</u>	<u>507,590</u>
Fund balances (deficits), beginning of year			
Fund balances (deficits), end of year	<u>\$ (615,000)</u>	<u>\$ (107,410)</u>	<u>\$ 507,590</u>

School Plant			Food Service		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 116,524	\$ 116,524	\$	\$ 25,249	\$ 25,249
				5,879,805	5,879,805
	<u>116,524</u>	<u>116,524</u>		<u>5,905,054</u>	<u>5,905,054</u>
2,177,666		2,177,666		2,588	(2,588)
				1,311	(1,311)
			6,000,000	4,786,950	1,213,050
				378,470	(378,470)
<u>2,177,666</u>		<u>2,177,666</u>	<u>6,000,000</u>	<u>5,169,319</u>	<u>830,681</u>
<u>(2,177,666)</u>	<u>116,524</u>	<u>2,294,190</u>	<u>(6,000,000)</u>	<u>735,735</u>	<u>6,735,735</u>
<u>(2,177,666)</u>	<u>116,524</u>	<u>2,294,190</u>	<u>(6,000,000)</u>	<u>735,735</u>	<u>6,735,735</u>
	2,177,666	2,177,666		1,216,950	1,216,950
<u>\$ (2,177,666)</u>	<u>\$ 2,294,190</u>	<u>\$ 4,471,856</u>	<u>\$ (6,000,000)</u>	<u>\$ 1,952,685</u>	<u>\$ 7,952,685</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Civic Center		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$ 261,785	\$ 261,785
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues	558,289	261,785	261,785
Expenditures:			
Current -			
Instruction	558,289	157,363	400,926
Support services - students and staff		2,681	(2,681)
Support services - administration		75,567	(75,567)
Operation and maintenance of plant services		26,949	(26,949)
Student transportation services			
Operation of non-instructional services		1,154	(1,154)
Capital outlay		19,190	(19,190)
Total expenditures	558,289	282,904	275,385
Excess (deficiency) of revenues over expenditures	(558,289)	(21,119)	537,170
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	(558,289)	(21,119)	537,170
Fund balances (deficits), beginning of year		558,289	558,289
Fund balances (deficits), end of year	\$ (558,289)	\$ 537,170	\$ 1,095,459

Community School			Auxiliary Operations		
Budget	Actual	Variance - Positive (Negative)	Budget	Non-GAAP Actual	Variance - Positive (Negative)
\$	\$ 147,602	\$ 147,602	\$	\$ 768,365	\$ 768,365
	<u>147,602</u>	<u>147,602</u>		<u>768,365</u>	<u>768,365</u>
138,958	23,029	115,929	2,100,000	690,914 2,079	1,409,086 (2,079)
	76,493	(76,493)		6,201 39,741	(6,201) (39,741)
<u>138,958</u>	<u>99,522</u>	<u>39,436</u>	<u>2,100,000</u>	<u>738,935</u>	<u>1,361,065</u>
<u>(138,958)</u>	<u>48,080</u>	<u>187,038</u>	<u>(2,100,000)</u>	<u>29,430</u>	<u>2,129,430</u>
<u>(138,958)</u>	<u>48,080</u>	<u>187,038</u>	<u>(2,100,000)</u>	<u>29,430</u>	<u>2,129,430</u>
	138,992	138,992		1,121,068	1,121,068
<u>\$ (138,958)</u>	<u>\$ 187,072</u>	<u>\$ 326,030</u>	<u>\$ (2,100,000)</u>	<u>\$ 1,150,498</u>	<u>\$ 3,250,498</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Extracurricular Activities Fees Tax Credit		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$ 555,474	\$ 555,474
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues		555,474	555,474
Expenditures:			
Current -			
Instruction	1,100,000	198,240	901,760
Support services - students and staff		3,447	(3,447)
Support services - administration			
Operation and maintenance of plant services			
Student transportation services		1,544	(1,544)
Operation of non-instructional services			
Capital outlay			
Total expenditures	1,100,000	203,231	896,769
Excess (deficiency) of revenues over expenditures	(1,100,000)	352,243	1,452,243
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	(1,100,000)	352,243	1,452,243
Fund balances (deficits), beginning of year		1,191,830	1,191,830
Fund balances (deficits), end of year	\$ (1,100,000)	\$ 1,544,073	\$ 2,644,073

Gifts and Donations			Career and Technical Education Projects		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 455,348	\$ 455,348	\$	\$ 6,255	\$ 6,255
	<u>455,348</u>	<u>455,348</u>		<u>6,255</u>	<u>6,255</u>
1,657,964	111,989	1,545,975	50,000	6,274	43,726
	14,275	(14,275)			
	4,365	(4,365)			
	745	(745)			
	36,152	(36,152)			
	46,841	(46,841)			
<u>1,657,964</u>	<u>214,367</u>	<u>1,443,597</u>	<u>50,000</u>	<u>6,274</u>	<u>43,726</u>
<u>(1,657,964)</u>	<u>240,981</u>	<u>1,898,945</u>	<u>(50,000)</u>	<u>(19)</u>	<u>49,981</u>
<u>(1,657,964)</u>	<u>240,981</u>	<u>1,898,945</u>	<u>(50,000)</u>	<u>(19)</u>	<u>49,981</u>
	1,657,963	1,657,963		19	19
<u>\$ (1,657,964)</u>	<u>\$ 1,898,944</u>	<u>\$ 3,556,908</u>	<u>\$ (50,000)</u>	<u>\$</u>	<u>\$ 50,000</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Fingerprint		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 1,673	\$ 1,673
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues		<u>1,673</u>	<u>1,673</u>
Expenditures:			
Current -			
Instruction			
Support services - students and staff			
Support services - administration	25,000	1,728	23,272
Operation and maintenance of plant services			
Student transportation services		23	(23)
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>25,000</u>	<u>1,751</u>	<u>23,249</u>
Excess (deficiency) of revenues over expenditures	<u>(25,000)</u>	<u>(78)</u>	<u>24,922</u>
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(25,000)</u>	<u>(78)</u>	<u>24,922</u>
Fund balances (deficits), beginning of year		154	154
Fund balances (deficits), end of year	<u>\$ (25,000)</u>	<u>\$ 76</u>	<u>\$ 25,076</u>

Insurance Proceeds			Textbooks		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 1,269	\$ 1,269	\$	\$ 2,473	\$ 2,473
	<u>1,269</u>	<u>1,269</u>		<u>2,473</u>	<u>2,473</u>
			60,258		60,258
187,318	3,103 57,858	(3,103) 129,460			
	<u>9,814</u>	<u>(9,814)</u>			
<u>187,318</u>	<u>70,775</u>	<u>116,543</u>	<u>60,258</u>		<u>60,258</u>
<u>(187,318)</u>	<u>(69,506)</u>	<u>117,812</u>	<u>(60,258)</u>	<u>2,473</u>	<u>62,731</u>
	65,830	65,830			
	<u>65,830</u>	<u>65,830</u>			
<u>(187,318)</u>	<u>(3,676)</u>	<u>183,642</u>	<u>(60,258)</u>	<u>2,473</u>	<u>62,731</u>
	187,318	187,318		60,258	60,258
<u>\$ (187,318)</u>	<u>\$ 183,642</u>	<u>\$ 370,960</u>	<u>\$ (60,258)</u>	<u>\$ 62,731</u>	<u>\$ 122,989</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Litigation Recovery		
	Budget	Non-GAAP Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$ 915	\$ 915
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues		<u>915</u>	<u>915</u>
Expenditures:			
Current -			
Instruction	128,146		128,146
Support services - students and staff			
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>128,146</u>		<u>128,146</u>
Excess (deficiency) of revenues over expenditures	<u>(128,146)</u>	<u>915</u>	<u>129,061</u>
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(128,146)</u>	<u>915</u>	<u>129,061</u>
Fund balances (deficits), beginning of year		128,146	128,146
Fund balances (deficits), end of year	<u>\$ (128,146)</u>	<u>\$ 129,061</u>	<u>\$ 257,207</u>

Indirect Costs			Insurance Refund		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 3,005	\$ 3,005	\$	\$ 169	\$ 169
	<u>3,005</u>	<u>3,005</u>		<u>169</u>	<u>169</u>
			23,903		23,903
356,065	28,513	327,552			
<u>356,065</u>	<u>28,513</u>	<u>327,552</u>	<u>23,903</u>		<u>23,903</u>
<u>(356,065)</u>	<u>(25,508)</u>	<u>330,557</u>	<u>(23,903)</u>	<u>169</u>	<u>24,072</u>
	210,824	210,824			
	<u>210,824</u>	<u>210,824</u>			
<u>(356,065)</u>	<u>185,316</u>	<u>541,381</u>	<u>(23,903)</u>	<u>169</u>	<u>24,072</u>
	356,065	356,065		23,903	23,903
<u>\$ (356,065)</u>	<u>\$ 541,381</u>	<u>\$ 897,446</u>	<u>\$ (23,903)</u>	<u>\$ 24,072</u>	<u>\$ 47,975</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Grants and Gifts to Teachers		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$	\$
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues			
Expenditures:			
Current -			
Instruction	18,000		18,000
Support services - students and staff			
Support services - administration			
Operation and maintenance of plant services			
Student transportation services			
Operation of non-instructional services			
Capital outlay			
Total expenditures	18,000		18,000
Excess (deficiency) of revenues over expenditures	(18,000)		18,000
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	(18,000)		18,000
Fund balances (deficits), beginning of year			
Fund balances (deficits), end of year	\$ (18,000)	\$	\$ 18,000

Career Technical Education			Arizona Industry Credentials Incentive		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 908,965	\$ 908,965	\$	\$	\$
	<u>908,965</u>	<u>908,965</u>			
1,281,273	595,769	685,504		9,903	(9,903)
	310,976	(310,976)			
	293	(293)			
	10,590	(10,590)			
	546	(546)			
	<u>179,991</u>	<u>(179,991)</u>	<u>100,000</u>	<u>17,080</u>	<u>82,920</u>
<u>1,281,273</u>	<u>1,098,165</u>	<u>183,108</u>	<u>100,000</u>	<u>26,983</u>	<u>73,017</u>
<u>(1,281,273)</u>	<u>(189,200)</u>	<u>1,092,073</u>	<u>(100,000)</u>	<u>(26,983)</u>	<u>73,017</u>
<u>(1,281,273)</u>	<u>(189,200)</u>	<u>1,092,073</u>	<u>(100,000)</u>	<u>(26,983)</u>	<u>73,017</u>
	71,182	71,182			
<u>\$ (1,281,273)</u>	<u>\$ (118,018)</u>	<u>\$ 1,163,255</u>	<u>\$ (100,000)</u>	<u>\$ (26,983)</u>	<u>\$ 73,017</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 2021

	Student Activities		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 351,809	\$ 351,809
State aid and grants			
Federal aid, grants and reimbursements			
Total revenues		<u>351,809</u>	<u>351,809</u>
Expenditures:			
Current -			
Instruction	1,000,000	362,467	637,533
Support services - students and staff		23,619	(23,619)
Support services - administration			
Operation and maintenance of plant services			
Student transportation services		814	(814)
Operation of non-instructional services			
Capital outlay			
Total expenditures	<u>1,000,000</u>	<u>386,900</u>	<u>613,100</u>
Excess (deficiency) of revenues over expenditures	<u>(1,000,000)</u>	<u>(35,091)</u>	<u>964,909</u>
Other financing sources (uses):			
Insurance recoveries			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Changes in fund balances	<u>(1,000,000)</u>	<u>(35,091)</u>	<u>964,909</u>
Fund balances (deficits), beginning of year		631,627	631,627
Fund balances (deficits), end of year	<u>\$ (1,000,000)</u>	<u>\$ 596,536</u>	<u>\$ 1,596,536</u>

Intergovernmental Agreements			Totals		
Budget	Actual	Variance - Positive (Negative)	Budget	Non-GAAP Actual	Variance - Positive (Negative)
\$	\$ 3,218	\$ 3,218	\$	\$ 3,659,532	\$ 3,659,532
				8,465,737	8,465,737
				14,411,949	14,411,949
	<u>3,218</u>	<u>3,218</u>		<u>26,537,218</u>	<u>26,537,218</u>
50,000		50,000	28,293,681	14,029,935	14,263,746
			2,331,376	2,902,140	(570,764)
			381,065	117,207	263,858
			2,177,666	488,405	1,689,261
			187,318	67,371	119,947
			6,000,000	4,940,490	1,059,510
			600,000	2,453,246	(1,853,246)
<u>50,000</u>		<u>50,000</u>	<u>39,971,106</u>	<u>24,998,794</u>	<u>14,972,312</u>
<u>(50,000)</u>	<u>3,218</u>	<u>53,218</u>	<u>(39,971,106)</u>	<u>1,538,424</u>	<u>41,509,530</u>
				65,830	65,830
				210,824	210,824
				(189,585)	(189,585)
				<u>87,069</u>	<u>87,069</u>
<u>(50,000)</u>	<u>3,218</u>	<u>53,218</u>	<u>(39,971,106)</u>	<u>1,625,493</u>	<u>41,596,599</u>
	34,089	34,089		17,018,569	17,018,569
<u>\$ (50,000)</u>	<u>\$ 37,307</u>	<u>\$ 87,307</u>	<u>\$ (39,971,106)</u>	<u>\$ 18,644,062</u>	<u>\$ 58,615,168</u>

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DEBT SERVICE FUND

Debt Service - to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON-MAJOR DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2021

	Debt Service		Variance - Positive (Negative)
	Budget	Actual	
Revenues:			
Other local	\$	\$ 171,416	\$ 171,416
Property taxes		13,673,259	13,673,259
Total revenues		<u>13,844,675</u>	<u>13,844,675</u>
Expenditures:			
Debt service -			
Principal retirement	9,620,000	9,620,000	
Interest and fiscal charges	6,380,000	3,303,726	3,076,274
Bond issuance costs		208,495	(208,495)
Total expenditures	<u>16,000,000</u>	<u>13,132,221</u>	<u>2,867,779</u>
Excess (deficiency) of revenues over expenditures	<u>(16,000,000)</u>	<u>712,454</u>	<u>16,712,454</u>
Other financing sources (uses):			
Transfers in		18,696	18,696
Issuance of refunding bonds		15,440,000	15,440,000
Payment to refunded bond escrow agent		(15,231,505)	(15,231,505)
Total other financing sources (uses)		<u>227,191</u>	<u>227,191</u>
Changes in fund balances	<u>(16,000,000)</u>	<u>939,645</u>	<u>16,939,645</u>
Fund balances, beginning of year		4,491,714	4,491,714
Fund balances (deficits), end of year	<u>\$ (16,000,000)</u>	<u>\$ 5,431,359</u>	<u>\$ 21,431,359</u>

CAPITAL PROJECTS FUNDS

Unrestricted Capital Outlay - to account for transactions relating to the acquisition of capital items.

Adjacent Ways - to account for monies received to finance improvements of public ways adjacent to school property.

Bond Building - to account for proceeds from District bond issues that are expended on the acquisition or lease of sites; construction or renovation of school buildings; supplying school buildings with furniture, equipment, and technology; improving school grounds; or purchasing pupil transportation vehicles.

Gifts and Donations - Capital - to account for gifts and donations to be expended for capital acquisitions.

Condemnation - to account for monies received from proceeds from sales by condemnation or right-of-way settlements.

Building Renewal Grant - to account for building renewal grant monies requested from the School Facilities Board that are used for infrastructure or for major upgrades, repairs, or renovations to areas, systems, or buildings that will maintain or extend their useful life.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING BALANCE SHEET - NON-MAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	Adjacent Ways	Gifts and Donations - Capital	Building Renewal Grant
<u>ASSETS</u>			
Cash and investments	\$ 491,379	\$ 425,907	\$
Due from governmental entities			483,320
Total assets	\$ 491,379	\$ 425,907	\$ 483,320
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$	\$	\$ 223,410
Due to other funds			279,643
Total liabilities			503,053
Fund balances (deficits):			
Restricted	491,379	425,907	
Unassigned			(19,733)
Total fund balances	491,379	425,907	(19,733)
 Total liabilities and fund balances	\$ 491,379	\$ 425,907	\$ 483,320

Totals

\$	917,286
	<u>483,320</u>
\$	<u>1,400,606</u>

\$	223,410
	<u>279,643</u>
	<u>503,053</u>

	917,286
	<u>(19,733)</u>
	<u>897,553</u>

\$	<u>1,400,606</u>
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AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NON-MAJOR CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2021

	<u>Adjacent Ways</u>	<u>Gifts and Donations - Capital</u>	<u>Building Renewal Grant</u>
Revenues:			
Other local	\$ 2,996	\$ 37,575	\$
Property taxes	2		
State aid and grants			5,239,130
Total revenues	<u>2,998</u>	<u>37,575</u>	<u>5,239,130</u>
Expenditures:			
Capital outlay	<u>1,035</u>	<u>35,850</u>	<u>5,418,458</u>
Total expenditures	<u>1,035</u>	<u>35,850</u>	<u>5,418,458</u>
Changes in fund balances	<u>1,963</u>	<u>1,725</u>	<u>(179,328)</u>
Fund balances, beginning of year	489,416	424,182	159,595
Fund balances (deficits), end of year	<u>\$ 491,379</u>	<u>\$ 425,907</u>	<u>\$ (19,733)</u>

Totals

\$	40,571
	2
	<u>5,239,130</u>
	<u>5,279,703</u>
	<u>5,455,343</u>
	<u>5,455,343</u>
	<u>(175,640)</u>
	1,073,193
\$	<u>897,553</u>

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2021

	Unrestricted Capital Outlay		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$ 178,741	\$ 178,741
Property taxes		5,000,804	5,000,804
State aid and grants		1,353,162	1,353,162
Total revenues		6,532,707	6,532,707
Expenditures:			
Capital outlay	6,596,463	3,389,727	3,206,736
Debt service - Bond issuance costs			
Total expenditures	6,596,463	3,389,727	3,206,736
Excess (deficiency) of revenues over expenditures	(6,596,463)	3,142,980	9,739,443
Other financing sources (uses):			
Transfers out			
Issuance of school improvement bonds			
Premium on sale of bonds			
Total other financing sources (uses)			
Changes in fund balances	(6,596,463)	3,142,980	9,739,443
Fund balances, beginning of year		2,365,067	2,365,067
Fund balances (deficits), end of year	\$ (6,596,463)	\$ 5,508,047	\$ 12,104,510

Adjacent Ways			Bond Building		
Budget	Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 2,996 2	\$ 2,996 2	\$	\$ 18,696	\$ 18,696
	<u>2,998</u>	<u>2,998</u>		<u>18,696</u>	<u>18,696</u>
598,700	1,035	597,665	6,400,000	6,825,587	(425,587)
<u>598,700</u>	<u>1,035</u>	<u>597,665</u>	<u>6,400,000</u>	<u>186,353</u> <u>7,011,940</u>	<u>(186,353)</u> <u>(611,940)</u>
<u>(598,700)</u>	<u>1,963</u>	<u>600,663</u>	<u>(6,400,000)</u>	<u>(6,993,244)</u>	<u>(593,244)</u>
				(18,696)	(18,696)
				14,500,000	14,500,000
				163,003	163,003
				<u>14,644,307</u>	<u>14,644,307</u>
<u>(598,700)</u>	<u>1,963</u>	<u>600,663</u>	<u>(6,400,000)</u>	<u>7,651,063</u>	<u>14,051,063</u>
	489,416	489,416		6,129,611	6,129,611
<u>\$ (598,700)</u>	<u>\$ 491,379</u>	<u>\$ 1,090,079</u>	<u>\$ (6,400,000)</u>	<u>\$ 13,780,674</u>	<u>\$ 20,180,674</u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2021

	Gifts and Donations - Capital		
	Budget	Actual	Variance - Positive (Negative)
Revenues:			
Other local	\$	\$ 37,575	\$ 37,575
Property taxes			
State aid and grants			
Total revenues	(424,182)	1,725	425,907
Expenditures:			
Capital outlay	424,182	35,850	388,332
Debt service -			
Bond issuance costs			
Total expenditures	424,182	35,850	388,332
Excess (deficiency) of revenues over expenditures	(424,182)	1,725	425,907
Other financing sources (uses):			
Transfers out			
Issuance of school improvement bonds			
Premium on sale of bonds			
Total other financing sources (uses)	(424,182)	1,725	425,907
Changes in fund balances	(424,182)	1,725	425,907
Fund balances, beginning of year		424,182	424,182
Fund balances (deficits), end of year	\$ (424,182)	\$ 425,907	\$ 850,089

Condemnation			Building Renewal Grant		
Budget	Non-GAAP Actual	Variance - Positive (Negative)	Budget	Actual	Variance - Positive (Negative)
\$	\$ 30	\$ 30	\$	\$	\$
				5,239,130	5,239,130
	30	30		5,239,130	5,239,130
4,200		4,200	4,500,000	5,418,458	(918,458)
4,200		4,200	4,500,000	5,418,458	(918,458)
(4,200)	30	4,230	(4,500,000)	(179,328)	4,320,672
(4,200)	30	4,230	(4,500,000)	(179,328)	4,320,672
	4,248	4,248		159,595	159,595
\$ (4,200)	\$ 4,278	\$ 8,478	\$ (4,500,000)	\$ (19,733)	\$ 4,480,267

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 2021

	Totals		
	Budget	Non-GAAP Actual	Variance - Positive - (Negative)
Revenues:			
Other local	\$	\$ 238,038	\$ 238,038
Property taxes		5,000,806	5,000,806
State aid and grants		6,592,292	6,592,292
Total revenues		<u>11,831,136</u>	<u>11,831,136</u>
Expenditures:			
Capital outlay	18,523,545	15,670,657	2,852,888
Debt service - Bond issuance costs		186,353	(186,353)
Total expenditures	<u>18,523,545</u>	<u>15,857,010</u>	<u>2,666,535</u>
Excess (deficiency) of revenues over expenditures	<u>(18,523,545)</u>	<u>(4,025,874)</u>	<u>14,497,671</u>
Other financing sources (uses):			
Transfers out		(18,696)	(18,696)
Issuance of school improvement bonds		14,500,000	14,500,000
Premium on sale of bonds		163,003	163,003
Total other financing sources (uses)		<u>14,644,307</u>	<u>14,644,307</u>
Changes in fund balances	<u>(18,523,545)</u>	<u>10,618,433</u>	<u>29,141,978</u>
Fund balances, beginning of year		9,572,119	9,572,119
Fund balances (deficits), end of year	<u>\$ (18,523,545)</u>	<u>\$ 20,190,552</u>	<u>\$ 38,714,097</u>

INTERNAL SERVICE FUNDS

Print Shop - to account for charges to other departments for printing and copying services.

Technology - to account for charges to other departments for technology-related goods and services.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF NET POSITION -
ALL INTERNAL SERVICE FUNDS
JUNE 30, 2021

	Print Shop	Technology	Totals
<u>ASSETS</u>			
Current assets:			
Cash and investments	\$ 436,760	\$ 71,397	\$ 508,157
Total current assets	436,760	71,397	508,157
Noncurrent assets:			
Capital assets, net of accumulated depreciation	152,092		152,092
Total noncurrent assets	152,092		152,092
Total assets	588,852	71,397	660,249
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	18,908		18,908
Total current liabilities	18,908		18,908
Total liabilities	18,908		18,908
<u>NET POSITION</u>			
Net investment in capital assets	152,092		152,092
Unrestricted	417,852	71,397	489,249
Total net position	\$ 569,944	\$ 71,397	\$ 641,341

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Print Shop	Technology	Totals
Operating revenues:			
Charges for services	\$ 346,358	\$ 54,595	\$ 400,953
Total operating revenues	346,358	54,595	400,953
Operating expenses:			
Cost of services	303,879	46,093	349,972
Depreciation	12,632		12,632
Total operating expenses	316,511	46,093	362,604
Operating income (loss)	29,847	8,502	38,349
Nonoperating revenues (expenses):			
Investment income	2,567	395	2,962
Total nonoperating revenues (expenses)	2,567	395	2,962
Changes in net position	32,414	8,897	41,311
Total net position, beginning of year	537,530	62,500	600,030
Total net position, end of year	\$ 569,944	\$ 71,397	\$ 641,341

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

Increase/Decrease in Cash and Cash Equivalents	Print Shop	Technology	Totals
Cash flows from operating activities:			
Cash received for services	\$ 346,358	\$ 54,595	\$ 400,953
Cash payments to employees for services	(176,902)		(176,902)
Cash payments to suppliers for goods and services	(113,719)	(46,093)	(159,812)
Net cash provided by operating activities	55,737	8,502	64,239
Cash flows from investing activities:			
Investment income	2,567	395	2,962
Net cash provided by investing activities	2,567	395	2,962
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(18,996)		(18,996)
Net cash used for capital and related financing activities	(18,996)		(18,996)
Net increase in cash and cash equivalents	39,308	8,897	48,205
Cash and cash equivalents, beginning of year	397,452	62,500	459,952
Cash and cash equivalents, end of year	\$ 436,760	\$ 71,397	\$ 508,157
 <u>Reconciliation of Operating Income/Loss to Net Cash Provided by/Used for Operating Activities</u>			
Operating income/loss	\$ 29,847	\$ 8,502	\$ 38,349
Adjustments to reconcile operating income/loss to net cash provided by/used for operating activities:			
Depreciation expense	12,632		12,632
Loss on disposal of capital assets	5,378		5,378
Changes in assets and liabilities:			
Increase in accounts payable	12,402		12,402
Decrease in accrued payroll and employee benefits	(4,522)		(4,522)
Total adjustments	25,890		25,890
Net cash provided by operating activities	\$ 55,737	\$ 8,502	\$ 64,239

STATISTICAL SECTION

The statistical section presents financial statement trends as well as detailed financial and operational information not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements, and other supplementary information presented in this report. The statistical section is comprised of the five categories of statistical information presented below.

Financial Trends

These schedules contain information on financial trends to help the reader understand how the District's financial position and financial activities have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenue.

Debt Capacity

These schedules present information to help the reader evaluate the District's current levels of outstanding debt as well as assess the District's ability to make debt payments and/or issue additional debt in the future.

Demographic and Economic Information

These schedules present various demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place and to help make comparisons with other school districts.

Operating Information

These schedules contain information about the District's operations and various resources to help the reader draw conclusions as to how the District's financial information relates to the services provided by the District.

Note: For locally assessed property (i.e., excluding mines, utilities, etc.) Proposition 117, approved by voters in 2012, amended the Arizona Constitution to require that all property taxes after fiscal year 2014-15 be based upon property values limited to 5 percent in annual growth. The aggregate assessed value of all taxable properties within a taxing jurisdiction (i.e., after applying assessment ratios based on the use of a property), including property values with a growth limit, is currently referred to as net limited assessed value and formerly as primary assessed value. In accordance with Proposition 117, this value is used for all taxing purposes beginning fiscal year 2015-16. Aggregate assessed value without a growth limit is currently referred to as net full cash assessed value and formerly as secondary assessed value. This remains the value utilized for determining debt capacity limits.

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AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Position:					
Net investment in capital assets	\$ 155,680,090	\$ 148,434,096	\$ 145,985,010	\$ 145,290,583	\$ 138,984,123
Restricted	25,318,773	19,442,806	18,571,096	16,000,973	18,733,648
Unrestricted	<u>(69,758,548)</u>	<u>(73,011,901)</u>	<u>(84,313,163)</u>	<u>(90,570,528)</u>	<u>(101,007,463)</u>
Total net position	<u><u>\$ 111,240,315</u></u>	<u><u>\$ 94,865,001</u></u>	<u><u>\$ 80,242,943</u></u>	<u><u>\$ 70,721,028</u></u>	<u><u>\$ 56,710,308</u></u>
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Net Position:					
Net investment in capital assets	\$ 135,581,914	\$ 136,642,915	\$ 132,606,334	\$ 124,594,995	\$ 115,861,960
Restricted	24,716,466	23,421,279	29,736,766	27,134,290	28,543,462
Unrestricted	<u>(103,484,285)</u>	<u>(109,070,794)</u>	<u>5,181,866</u>	<u>15,516,630</u>	<u>21,400,110</u>
Total net position	<u><u>\$ 56,814,095</u></u>	<u><u>\$ 50,993,400</u></u>	<u><u>\$ 167,524,966</u></u>	<u><u>\$ 167,245,915</u></u>	<u><u>\$ 165,805,532</u></u>

Source: The source of this information is the District's financial records.

Note: The decrease in unrestricted net position during fiscal year 2015 is due to the implementation of the pension reporting standards.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Expenses					
Instruction	\$ 73,832,703	\$ 75,178,071	\$ 68,576,871	\$ 64,280,137	\$ 68,509,202
Support services - students and staff	18,214,607	16,801,120	14,076,354	14,225,556	15,482,748
Support services - administration	12,323,316	13,129,552	11,865,803	9,542,890	9,425,874
Operation and maintenance of plant services	17,308,549	15,786,257	16,793,432	15,478,990	15,795,161
Student transportation services	5,499,163	8,483,182	8,997,457	7,459,805	7,206,382
Operation of non-instructional services	6,076,142	6,494,204	6,320,225	6,330,864	6,764,596
Interest on long-term debt	2,582,378	3,323,309	3,183,130	3,609,917	3,472,400
Total expenses	135,836,858	139,195,695	129,813,272	120,928,159	126,656,363
Program Revenues					
Charges for services:					
Instruction	3,162,472	5,827,518	6,385,394	5,264,770	5,076,974
Operation of non-instructional services	911,788	1,343,400	1,718,322	1,560,600	1,338,273
Other activities	534,778	741,979	861,209	632,241	824,126
Operating grants and contributions	25,862,114	15,321,159	14,918,760	13,762,341	15,094,520
Capital grants and contributions	6,759,006	7,819,881	3,643,783	5,223,569	1,782,290
Total program revenues	37,230,158	31,053,937	27,527,468	26,443,521	24,116,183
 Net (Expense)/Revenue	 \$ (98,606,700)	 \$ (108,141,758)	 \$ (102,285,804)	 \$ (94,484,638)	 \$ (102,540,180)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Expenses					
Instruction	\$ 64,699,340	\$ 66,289,657	\$ 67,420,166	\$ 68,006,497	\$ 69,242,872
Support services - students and staff	15,113,534	15,449,602	14,874,733	14,956,867	14,290,695
Support services - administration	9,198,846	9,673,773	9,210,831	9,114,296	8,980,326
Operation and maintenance of plant services	15,589,812	16,553,255	15,419,930	16,382,934	16,263,276
Student transportation services	6,525,401	6,814,368	6,591,865	6,792,736	6,362,464
Operation of non-instructional services	6,257,346	5,957,812	6,162,176	6,016,793	5,128,055
Interest on long-term debt	3,976,078	4,214,379	4,138,703	3,468,829	3,957,928
Total expenses	<u>121,360,357</u>	<u>124,952,846</u>	<u>123,818,404</u>	<u>124,738,952</u>	<u>124,225,616</u>
Program Revenues					
Charges for services:					
Instruction	4,831,112	4,233,563	3,999,749	3,933,284	3,741,419
Operation of non-instructional services	1,365,170	1,304,030	1,371,838	1,423,886	1,402,384
Other activities	1,035,334	887,297	661,647	885,369	1,062,884
Operating grants and contributions	15,389,511	15,189,659	15,152,955	16,020,917	19,279,786
Capital grants and contributions	1,185,476	1,007,145	431,269	368,789	705,719
Total program revenues	<u>23,806,603</u>	<u>22,621,694</u>	<u>21,617,458</u>	<u>22,632,245</u>	<u>26,192,192</u>
Net (Expense)/Revenue	<u>\$ (97,553,754)</u>	<u>\$ (102,331,152)</u>	<u>\$ (102,200,946)</u>	<u>\$ (102,106,707)</u>	<u>\$ (98,033,424)</u>

Source: The source of this information is the District's financial records.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net (Expense)/Revenue	\$ (98,606,700)	\$ (108,141,758)	\$ (102,285,804)	\$ (94,484,638)	\$ (102,540,180)
General Revenues:					
Taxes:					
Property taxes, levied for general purposes	59,604,841	61,090,761	53,860,840	57,549,945	54,220,986
Property taxes, levied for debt service	13,708,208	12,582,687	12,971,175	12,766,951	12,579,327
Property taxes, levied for capital outlay	5,001,923	550,386	4,821,672	637,451	
Investment income	197,604	601,318	573,220	424,032	330,972
Unrestricted county aid	1,832,458	1,791,215	1,824,109	1,840,851	1,826,036
Unrestricted state aid	33,713,426	40,277,329	36,837,971	34,398,608	32,761,002
Unrestricted federal aid	923,554	967,715	918,732	859,543	718,070
Total general revenues	114,982,014	117,861,411	111,807,719	108,477,381	102,436,393
Changes in Net Position	\$ 16,375,314	\$ 9,719,653	\$ 9,521,915	\$ 13,992,743	\$ (103,787)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
GENERAL REVENUES AND TOTAL CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual basis of accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Net (Expense)/Revenue	\$ (97,553,754)	\$ (102,331,152)	\$ (102,200,946)	\$ (102,106,707)	\$ (98,033,424)
General Revenues:					
Taxes:					
Property taxes, levied for general purposes	55,339,607	55,836,382	56,019,780	51,667,393	33,595,471
Property taxes, levied for debt service	13,254,490	12,972,470	14,416,461	14,494,845	14,846,976
Property taxes, levied for capital outlay	427,251	239,735	288,598	4,680,428	22,635,303
Investment income	227,321	147,046	183,533	454,204	270,804
Unrestricted county aid	1,683,607	1,788,606	1,860,600	2,028,933	2,444,344
Unrestricted state aid	31,772,975	30,415,734	30,621,560	29,855,266	31,525,125
Unrestricted federal aid	669,198	390,482	275,714	366,021	
Total general revenues	<u>103,374,449</u>	<u>101,790,455</u>	<u>103,666,246</u>	<u>103,547,090</u>	<u>105,318,023</u>
Changes in Net Position	<u>\$ 5,820,695</u>	<u>\$ (540,697)</u>	<u>\$ 1,465,300</u>	<u>\$ 1,440,383</u>	<u>\$ 7,284,599</u>

Source: The source of this information is the District's financial records.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund:					
Nonspendable	\$ 73,321	\$ 73,398	\$ 98,841	\$ 71,112	\$ 1,159,762
Unassigned	24,597,480	20,601,738	10,011,786	13,792,578	10,426,549
Total General Fund	\$ 24,670,801	\$ 20,675,136	\$ 10,110,627	\$ 13,863,690	\$ 11,586,311
All Other Governmental Funds:					
Restricted	\$ 38,201,673	\$ 24,721,577	\$ 29,171,458	\$ 20,859,254	\$ 32,085,623
Unassigned	(2,171,446)	(351,930)	(467,174)	(569,642)	(247,809)
Total all other governmental funds	\$ 36,030,227	\$ 24,369,647	\$ 28,704,284	\$ 20,289,612	\$ 31,837,814

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund:					
Nonspendable	\$ 80,646	\$ 105,340	\$ 91,055	\$ 103,470	\$ 119,515
Restricted				54,348	150,732
Unassigned	13,075,774	9,913,394	8,042,627	6,887,662	8,134,083
Total General Fund	<u>\$ 13,156,420</u>	<u>\$ 10,018,734</u>	<u>\$ 8,133,682</u>	<u>\$ 7,045,480</u>	<u>\$ 8,404,330</u>
All Other Governmental Funds:					
Restricted	\$ 51,402,180	\$ 58,486,820	\$ 71,302,111	\$ 45,626,470	\$ 64,122,527
Committed				5,900,818	6,933,366
Total all other governmental funds	<u>\$ 51,402,180</u>	<u>\$ 58,486,820</u>	<u>\$ 71,302,111</u>	<u>\$ 51,527,288</u>	<u>\$ 71,055,893</u>

Source: The source of this information is the District's financial records.

(Concluded)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Federal sources:					
Federal grants	\$ 18,545,229	\$ 10,776,638	\$ 8,967,493	\$ 11,343,855	\$ 10,152,924
National School Lunch Program	5,879,805	4,596,499	4,479,307	4,407,206	4,686,766
Total federal sources	<u>24,425,034</u>	<u>15,373,137</u>	<u>13,446,800</u>	<u>15,751,061</u>	<u>14,839,690</u>
State sources:					
State equalization assistance	26,441,345	32,680,242	29,332,793	27,427,626	26,460,101
State grants	1,193,656	1,201,969	1,057,166	1,046,070	381,261
School Facilities Board	5,239,130	6,165,705	3,244,794	964,212	175,644
Other revenues	7,272,081	7,597,087	7,505,178	6,970,982	6,300,901
Total state sources	<u>40,146,212</u>	<u>47,645,003</u>	<u>41,139,931</u>	<u>36,408,890</u>	<u>33,317,907</u>
Local sources:					
Property taxes	78,142,790	73,605,709	71,207,640	70,584,386	66,654,193
County aid	1,832,458	1,791,215	1,824,109	1,840,851	1,826,036
Food service sales	30,872	1,145,008	1,451,958	1,418,894	1,242,655
Investment income	194,642	592,653	565,235	424,032	327,939
Other revenues	5,510,768	8,172,189	9,370,745	7,835,941	7,879,032
Total local sources	<u>85,711,530</u>	<u>85,306,774</u>	<u>84,419,687</u>	<u>82,104,104</u>	<u>77,929,855</u>
Total revenues	<u><u>\$ 150,282,776</u></u>	<u><u>\$ 148,324,914</u></u>	<u><u>\$ 139,006,418</u></u>	<u><u>\$ 134,264,055</u></u>	<u><u>\$ 126,087,452</u></u>

(Continued)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Federal sources:					
Federal grants	\$ 9,831,367	\$ 10,148,656	\$ 9,528,962	\$ 10,800,201	\$ 12,413,585
Education Jobs					2,037,816
National School Lunch Program	4,445,662	4,386,263	4,321,560	4,087,807	3,329,906
Total federal sources	<u>14,277,029</u>	<u>14,534,919</u>	<u>13,850,522</u>	<u>14,888,008</u>	<u>17,781,307</u>
State sources:					
State equalization assistance	25,836,111	24,671,124	24,829,017	24,859,348	27,101,109
State grants	339,060	346,824	247,104	266,575	338,598
School Facilities Board	384,315	69,415	6,077		
Other revenues	5,936,864	5,744,610	5,792,543	4,995,918	4,424,016
Total state sources	<u>32,496,350</u>	<u>30,831,973</u>	<u>30,874,741</u>	<u>30,121,841</u>	<u>31,863,723</u>
Local sources:					
Property taxes	68,128,648	69,574,339	70,028,995	70,777,682	71,550,637
County aid	1,683,607	1,788,606	1,860,600	2,028,933	2,444,344
Food service sales	1,291,554	1,278,225	1,371,838	1,341,086	1,392,066
Investment income	225,318	145,903	182,507	452,392	270,092
Other revenues	8,210,997	6,788,728	6,133,761	6,788,455	7,109,397
Total local sources	<u>79,540,124</u>	<u>79,575,801</u>	<u>79,577,701</u>	<u>81,388,548</u>	<u>82,766,536</u>
Total revenues	<u>\$ 126,313,503</u>	<u>\$ 124,942,693</u>	<u>\$ 124,302,964</u>	<u>\$ 126,398,397</u>	<u>\$ 132,411,566</u>

Source: The source of this information is the District's financial records.

(Concluded)

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Expenditures:					
Current -					
Instruction	\$ 63,049,934	\$ 63,236,444	\$ 62,855,094	\$ 58,844,436	\$ 59,602,757
Support services - students and staff	17,683,149	16,282,378	14,912,991	14,631,346	15,335,287
Support services - administration	10,804,591	11,158,307	10,506,100	9,561,881	9,344,373
Operation and maintenance of plant services	16,768,269	15,106,227	16,793,596	14,453,618	16,672,302
Student transportation services	3,754,356	6,215,482	7,177,518	6,147,710	6,200,130
Operation of non-instructional services	5,569,389	5,882,895	5,936,927	5,667,634	6,112,991
Capital outlay	18,615,520	16,262,628	17,759,201	17,330,407	33,765,869
Debt service -					
Interest and fiscal charges	3,303,726	3,962,763	3,805,883	4,230,412	3,878,087
Principal retirement	9,620,000	8,995,000	9,180,000	11,615,000	11,955,000
Bond issuance costs	394,848		206,555		487,720
Total expenditures	<u>\$ 149,563,782</u>	<u>\$ 147,102,124</u>	<u>\$ 149,133,865</u>	<u>\$ 142,482,444</u>	<u>\$ 163,354,516</u>
Expenditures for capitalized assets	\$ 14,030,526	\$ 8,721,738	\$ 10,191,285	\$ 13,658,687	\$ 28,397,281
Debt service as a percentage of noncapital expenditures	10%	9%	9%	12%	12%

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Expenditures:					
Current -					
Instruction	\$ 56,457,965	\$ 56,669,030	\$ 58,304,828	\$ 58,732,150	\$ 59,994,072
Support services - students and staff	14,824,748	14,903,830	14,371,801	14,289,983	14,318,905
Support services - administration	8,475,159	9,441,160	8,868,782	8,632,313	8,902,139
Operation and maintenance of plant services	15,364,929	15,587,295	14,586,240	15,697,850	15,802,906
Student transportation services	5,526,585	5,669,952	5,505,736	5,580,341	5,412,865
Operation of non-instructional services	6,123,997	5,886,414	5,999,796	5,910,068	5,042,098
Capital outlay	12,657,218	13,941,073	24,388,911	26,943,964	26,846,224
Debt service -					
Interest and fiscal charges	4,310,162	4,548,463	4,472,787	3,583,138	3,903,188
Principal retirement	6,495,000	9,240,000	9,365,000	7,900,000	12,600,000
Bond issuance costs			454,250		
Total expenditures	<u>\$ 130,235,763</u>	<u>\$ 135,887,217</u>	<u>\$ 146,318,131</u>	<u>\$ 147,269,807</u>	<u>\$ 152,822,397</u>
Expenditures for capitalized assets	\$ 9,673,062	\$ 10,051,628	\$ 21,235,438	\$ 22,187,250	\$ 24,828,964
Debt service as a percentage of noncapital expenditures	9%	11%	11%	9%	13%

Source: The source of this information is the District's financial records.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
OTHER FINANCING SOURCES AND USES AND NET CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year Ended June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Excess (deficiency) of revenues over expenditures	\$ 718,994	\$ 1,222,790	\$ (10,127,447)	\$ (8,218,389)	\$ (37,267,064)
Other financing sources (uses):					
Issuance of school improvement bonds	14,500,000		13,370,000		14,300,000
Issuance of refunding bonds	15,440,000				27,290,000
Premium on sale of bonds	163,003		1,303,705		4,757,628
Transfers in	229,520	908,560	837,197	491,472	475,461
Transfers out	(229,520)	(908,560)	(837,197)	(491,472)	(475,461)
Payment to refunded bond escrow agent	(15,231,505)				(31,375,474)
Insurance recoveries	65,830	130,120	87,622	36,216	81,319
Total other financing sources (uses)	14,937,328	130,120	14,761,327	36,216	15,053,473
Changes in fund balances	\$ 15,656,322	\$ 1,352,910	\$ 4,633,880	\$ (8,182,173)	\$ (22,213,591)
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Excess (deficiency) of revenues over expenditures	\$ (3,922,260)	\$ (10,944,524)	\$ (22,015,167)	\$ (20,871,410)	\$ (20,410,831)
Other financing sources (uses):					
Issuance of school improvement bonds			41,000,000		
Premium on sale of bonds			1,890,607		
Transfers in	1,460,941	576,457	7,711,238	5,084,066	20,361,008
Transfers out	(1,460,941)	(576,457)	(7,711,238)	(5,084,066)	(20,361,008)
Total other financing sources (uses)	1,460,941	(576,457)	42,890,607	5,084,066	(20,361,008)
Changes in fund balances	\$ (3,922,260)	\$ (10,944,524)	\$ 20,875,440	\$ (20,871,410)	\$ (20,410,831)

Source: The source of this information is the District's financial records.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NET LIMITED ASSESSED VALUE AND FULL CASH VALUE OF TAXABLE PROPERTY BY CLASS
LAST TEN FISCAL YEARS

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Commercial, Industrial, Utilities and Mining	\$ 400,567,419	\$ 401,513,871	\$ 399,048,666	\$ 390,330,020	\$ 386,492,477
Agricultural and Vacant	59,892,258	58,382,807	59,919,527	60,223,017	60,414,179
Residential (Owner Occupied)	824,839,513	796,449,750	748,702,169	706,536,397	680,141,297
Residential (Rental)	372,892,194	334,509,179	322,927,262	316,980,477	311,120,233
Historical Property	29,504	8,426	7,303	7,120	7,467
Certain Government Property Improvements	59,793	56,946	54,234		
Total	\$ 1,658,280,681	\$ 1,590,920,979	\$ 1,530,659,161	\$ 1,474,077,031	\$ 1,438,175,653
Gross Full Cash Value	\$ 16,889,466,055	\$ 16,051,648,676	\$ 15,197,101,709	\$ 14,277,613,844	\$ 13,982,826,990
Ratio of Net Limited Assessed Value to Gross Full Cash Value	10%	10%	10%	10%	10%
Total Direct Rate	5.45	5.45	5.49	5.63	5.49

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Commercial, Industrial, Utilities and Mining	\$ 393,112,482	\$ 400,993,164	\$ 408,811,883	\$ 426,083,534	\$ 435,998,277
Agricultural and Vacant	66,188,518	70,841,726	74,601,112	86,142,740	93,306,982
Residential (Owner Occupied)	646,731,996	630,493,060	695,595,885	756,524,895	817,154,887
Residential (Rental)	297,590,115	274,165,303	202,222,017	197,243,249	183,525,455
Historical Property	7,467	8,784			
Certain Government Property Improvements					9,559
Total	\$ 1,403,630,578	\$ 1,376,502,037	\$ 1,381,230,897	\$ 1,465,994,418	\$ 1,529,995,160
Gross Full Cash Value	\$ 13,296,921,889	\$ 12,548,235,255	\$ 12,435,162,280	\$ 13,069,027,065	\$ 13,662,130,620
Ratio of Net Limited Assessed Value to Gross Full Cash Value	11%	11%	11%	11%	11%
Total Direct Rate	5.67	5.81	5.93	5.55	5.41

Source: The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Note: On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value. Primary taxes are used for general District operations. Secondary taxes are used to service District bonded debt requirements and other voter-approved overrides.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NET FULL CASH ASSESSED VALUE OF TAXABLE PROPERTY BY CLASS
LAST TEN FISCAL YEARS

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Commercial, Industrial, Utilities and Mining	\$ 451,929,466	\$ 439,304,373	\$ 432,399,906	\$ 405,120,089	\$ 399,841,473
Agricultural and Vacant	68,245,448	66,057,812	66,889,053	64,618,058	62,730,922
Residential (Owner Occupied)	878,377,675	841,545,407	772,504,479	727,895,923	715,602,915
Residential (Rental)	430,484,651	393,891,450	381,144,926	344,403,919	331,184,580
Historical Property	34,242	8,856	7,303	7,120	7,467
Certain Government Property Improvements	63,757	63,405	63,405		
Total	\$ 1,829,135,239	\$ 1,740,871,303	\$ 1,653,009,072	\$ 1,542,045,109	\$ 1,509,367,357
Gross Full Cash Value	\$ 16,889,466,055	\$ 16,051,648,676	\$ 15,197,101,709	\$ 14,277,613,844	\$ 13,982,826,990
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	11%	11%	11%	11%	11%
Estimated Net Full Cash Value	\$ 15,776,378,922	\$ 14,970,099,543	\$ 14,128,652,788	\$ 13,128,581,326	\$ 12,836,251,850
Total Direct Rate	5.45	5.45	5.49	5.63	5.49

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Commercial, Industrial, Utilities and Mining	\$ 407,546,091	\$ 408,034,494	\$ 416,879,620	\$ 435,323,801	\$ 456,798,101
Agricultural and Vacant	67,740,311	72,137,412	76,563,027	89,249,772	101,218,120
Residential (Owner Occupied)	672,118,932	631,913,382	696,402,055	757,863,552	819,226,568
Residential (Rental)	309,393,855	276,538,054	204,516,618	200,241,204	184,691,585
Historical Property	7,467	8,784			
Certain Government Property Improvements					9,559
Total	\$ 1,456,806,656	\$ 1,388,632,126	\$ 1,394,361,320	\$ 1,482,678,329	\$ 1,561,943,933
Gross Full Cash Value	\$ 13,296,921,889	\$ 12,548,235,255	\$ 12,435,162,280	\$ 13,069,027,065	\$ 13,662,130,620
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	11%	11%	11%	11%	11%
Estimated Net Full Cash Value	\$ 12,143,851,114	\$ 11,384,346,777	\$ 11,349,866,101	\$ 12,055,624,019	\$ 12,723,893,131
Total Direct Rate	5.67	5.81	5.93	5.55	5.41

Source: The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Note: On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value. The net full cash assessed value is used for determining the District's bonding capacity and as the ceiling for net limited assessed value.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
PROPERTY TAX ASSESSMENT RATIOS
LAST TEN FISCAL YEARS**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Commercial, Industrial, Utilities and Mining	18 %	18 %	18 %	18 %	18 %
Agricultural and Vacant	15	15	15	15	15
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	15	15	14	15	14

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Commercial, Industrial, Utilities and Mining	19 %	19 %	20 %	20 %	20 %
Agricultural and Vacant	16	16	16	16	16
Residential (Owner Occupied)	10	10	10	10	10
Residential (Rental)	10	10	10	10	10
Railroad, Private Cars and Airlines	15	16	15	15	15

Source: The source of this information is the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Note: Additional classes of property exist, but do not amount to a significant portion of the District's total valuation, therefore they are not included on this schedule.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Overlapping Rates										
	State Equalization	County	County Free Library	Flood Control District	Community College District	Fire District Assistance	Central Arizona Water	City of Tucson	District Direct Rates		
									Primary	Secondary	Total
2021	0.44	4.44	0.54	0.33	1.34	0.04	0.14	1.36	4.00	1.45	5.45
2020	0.46	4.69	0.54	0.33	1.38	0.04	0.14	1.38	4.13	1.32	5.45
2019	0.47	4.76	0.52	0.33	1.40	0.04	0.14	1.48	3.88	1.61	5.49
2018	0.49	5.16	0.51	0.31	1.39	0.05	0.14	1.43	4.26	1.37	5.63
2017	0.50	4.98	0.52	0.33	1.37	0.05	0.14	1.60	4.11	1.38	5.49
2016	0.51	5.09	0.52	0.31	1.37	0.05	0.14	1.60	4.25	1.42	5.67
2015	0.51	4.98	0.44	0.30	1.33	0.05	0.14	1.46	4.37	1.44	5.81
2014	0.51	4.45	0.38	0.26	1.29	0.05	0.14	1.43	4.39	1.54	5.93
2013	0.47	4.20	0.35	0.26	1.17	0.04	0.10	1.26	4.08	1.47	5.55
2012	0.43	4.20	0.35	0.26	1.11	0.04	0.10	1.16	3.96	1.45	5.41

Source: The source of this information is the Property Tax Rates and Assessed Values, Arizona Tax Research Foundation.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
PRINCIPAL PROPERTY TAXPAYERS
CURRENT FISCAL YEAR AND FISCAL YEAR NINE YEARS PRIOR**

<u>Taxpayer</u>	<u>2021</u>		<u>2012</u>	
	<u>Net Limited Assessed Valuation</u>	<u>Percentage of District's Net Limited Assessed Valuation</u>	<u>Net Full Cash Assessed Valuation</u>	<u>Percentage of District's Net Full Cash Assessed Valuation</u>
Northwest Hospital LLC	\$ 32,270,793	1.95 %	\$ 26,530,073	1.70 %
Unisource Energy Corporation	23,174,273	1.40	15,779,982	1.01
DND Neffson Company	16,758,135	1.01	48,602,700	3.11
Southwest Gas Corporation	13,809,961	0.83		
Ventana Medical Systems	10,264,088	0.62	5,649,489	0.36
OVM Delaware LLC & Campbell Blackledge Plaza	7,924,792	0.48		
Miraval Resort Arizona LLC	4,758,816	0.29		
Honeywell International	4,689,521	0.28		
Fhm Partners LLC	4,680,814	0.28		
Target Corp	4,213,028	0.25		
Vestar OVM LLC			34,336,114	2.20
Oro Valley Hospital			19,347,136	1.24
J Foothills LLC			14,838,406	0.95
Weingarten Nostat Inc			9,515,704	0.61
CHH Tucson Partnership LP			7,196,654	0.46
Qwest Communications Corporation			6,748,620	0.43
Total	<u>\$ 122,544,221</u>	<u>7.39 %</u>	<u>\$ 188,544,878</u>	<u>12.07 %</u>

Source: The source of this information is the Pima County Assessor's records.

Note: On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Fiscal Years	Collected to the End of the Current Fiscal Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2021	\$ 76,571,727	\$ 75,059,990	98.03 %	\$	\$ 75,059,990	98.03 %
2020	72,082,917	70,457,630	97.75	1,372,236	71,829,866	99.65
2019	66,481,561	65,204,984	98.08	910,136	66,115,120	99.45
2018	70,644,375	69,294,240	98.09	1,010,209	70,304,449	99.52
2017	65,065,801	63,766,444	98.00	1,060,009	64,826,453	99.63
2016	66,319,241	64,200,699	96.81	1,748,989	65,949,688	99.44
2015	66,991,942	65,160,822	97.27	1,688,960	66,849,782	99.79
2014	68,236,730	66,106,428	96.88	1,667,127	67,773,555	99.32
2013	67,999,506	65,978,452	97.03	1,606,209	67,584,661	99.39
2012	69,287,808	67,137,625	96.90	1,927,323	69,064,948	99.68

Source: The source of this information is the 2021 Pima County Treasurer's records.

Notes: 1) Amounts collected are on a cash basis.

2) Unsecured personal property taxes are not included in this schedule because the dates of the monthly rolls vary each year. On the average, 90% of unsecured property taxes are collected within 90 days after the due date.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	General Obligation Bonds					Total Outstanding Debt				
	General Obligation Bonds	Less: Amounts Restricted for Principal	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Capital Leases	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Percentage of Personal Income
2021	\$ 85,417,207	\$ 6,170,905	\$ 79,246,302	0.47 %	\$ 545	\$	\$ 85,417,207	0.51 %	\$ 587	0.17 %
2020	81,490,308	5,196,311	76,293,997	0.48	528		81,490,308	0.51	564	0.17
2019	91,297,786	4,585,656	86,712,130	0.57	634		91,297,786	0.60	668	0.20
2018	86,599,858	4,140,226	82,459,632	0.58	581		86,599,858	0.61	610	0.20
2017	99,008,377	6,787,782	92,220,595	0.66	657		99,008,377	0.71	705	0.25
2016	94,709,926	6,672,019	88,037,907	0.66	754		94,709,926	0.71	811	0.24
2015	101,539,010	6,898,943	94,640,067	0.75	811		101,539,010	0.81	870	0.27
2014	111,113,094	7,500,462	103,612,632	0.83	888		111,113,094	0.89	952	0.30
2013	83,035,000	5,267,657	77,767,343	0.60	566		83,035,000	0.64	604	0.23
2012	95,635,000	2,049,090	93,585,910	0.69	841		95,635,000	0.70	859	0.27

Source: The source of this information is the District's financial records.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2021**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to School District</u>	<u>Estimated Amount Applicable to School District</u>
Overlapping:			
Pima County	\$ 174,910,000	18.37 %	\$ 32,130,967
Golder Ranch Fire Department	11,545,000	88.37	10,202,317
Northwest Fire District	31,930,000	25.84	8,250,712
City of Tucson	120,150,000	7.98	9,587,970
Subtotal, Overlapping Debt			<u>60,171,966</u>
Direct:			
Amphitheater Unified School District No. 10			<u>85,417,207</u>
Total Direct and Overlapping Governmental Activities Debt			<u><u>\$ 145,589,173</u></u>

DIRECT AND OVERLAPPING GENERAL BONDED DEBT RATIOS

Net Direct General Obligation Bonded Debt		
As a Percentage of Net Limited Assessed Valuation		4.78 %
Net Direct and Overlapping General Bonded Debt		
Per Capita	\$ 958	
As a Percentage of Net Limited Assessed Valuation		8.41 %
As a Percentage of Gross Full Cash Value		0.83 %

Source: The source of this information is the District's records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue and the applicable governmental unit.

- Notes:**
- 1) Estimated percentage of debt outstanding applicable to the District is calculated based on a portion of the District's net limited assessed valuation as a percentage of the net limited assessed valuation of the overlapping jurisdiction.
 - 2) Outstanding debt as of June 30, 2020 is presented for the overlapping governments as this is the most recent available information.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Class B Bond Legal Debt Margin Calculation for Fiscal Year 2021:

Net full cash assessed valuation	\$ 1,829,135,239
Debt limit (20% of assessed value)	365,827,048
Debt applicable to limit	<u>82,895,336</u>
Legal debt margin	<u><u>\$ 282,931,712</u></u>

Total Legal Debt Margin Calculation for Fiscal Year 2021:

Net full cash assessed valuation	\$ 1,829,135,239
Debt limit (30% of assessed value)	548,740,572
Debt applicable to limit	<u>82,895,336</u>
Legal debt margin	<u><u>\$ 465,845,236</u></u>

Fiscal Year Ended June 30

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Debt Limit	\$ 548,740,572	\$ 522,261,391	\$ 495,902,722	\$ 462,613,533	\$ 452,810,207
Total net debt applicable to limit	<u>82,895,336</u>	<u>77,608,208</u>	<u>86,910,207</u>	<u>81,808,968</u>	<u>99,008,378</u>
Legal debt margin	<u><u>\$ 465,845,236</u></u>	<u><u>\$ 444,653,183</u></u>	<u><u>\$ 408,992,515</u></u>	<u><u>\$ 380,804,565</u></u>	<u><u>\$ 353,801,829</u></u>

Total net debt applicable to the limit as a percentage of debt limit	15%	15%	18%	18%	22%
--	-----	-----	-----	-----	-----

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Debt Limit	\$ 437,041,997	\$ 416,589,638	\$ 418,308,396	\$ 444,803,499	\$ 468,583,180
Total net debt applicable to limit	<u>91,035,000</u>	<u>97,530,000</u>	<u>106,770,000</u>	<u>83,035,000</u>	<u>95,635,000</u>
Legal debt margin	<u><u>\$ 346,006,997</u></u>	<u><u>\$ 319,059,638</u></u>	<u><u>\$ 311,538,396</u></u>	<u><u>\$ 361,768,499</u></u>	<u><u>\$ 372,948,180</u></u>

Total net debt applicable to the limit as a percentage of debt limit	21%	23%	26%	19%	20%
--	-----	-----	-----	-----	-----

Source: The source of this information is the District's financial records.

- Notes:** 1) The District's general obligation bonds are subject to two limits; the Constitutional debt limit (total debt limit) on all general obligation bonds outstanding and the statutory debt limit on Class B bonds outstanding. The calculations of the debt margins are presented in detail for the current fiscal year only.
- 2) Prior to FY17, net bond premium was restricted by amount and not subject to the statutory debt limit. Beginning with FY17, any additional net premium used for capital projects, bond counsel, printing and preparation of offering documents, a financial advisor, paying agent costs or to pay down debt is counted against both debt limits with the exception of amounts of premium deposited into the Debt Service Fund or a refunding escrow to pay interest payments.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
COUNTY-WIDE DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>	<u>Estimated District Population</u>
2020	1,052,375	\$ 51,331,920	\$ 48,373	7.4 %	145,515
2019	1,044,675	47,604,994	45,456	4.0	144,375
2018	1,034,201	45,748,033	44,028	4.5	136,673
2017	1,022,769	42,585,256	41,637	4.5	142,000
2016	1,013,103	40,182,115	39,541	4.9	140,342
2015	1,009,371	38,922,402	38,536	6.0	116,740
2014	1,004,516	37,198,714	37,031	6.2	116,740
2013	996,046	36,935,363	37,063	7.0	116,740
2012	990,380	36,058,871	36,335	7.3	137,500
2011	986,081	34,931,620	35,371	8.4	111,283

Sources: The source of the "Personal Income" and "Per Capita" information is the Bureau of Economic Analysis. The source of the "Population" and "Unemployment Rate" information is the Arizona Office of Employment and Population Statistics.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND FISCAL YEAR NINE YEARS PRIOR**

<u>Employer</u>	<u>2021</u>		<u>2012</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
United States Department of the Air Force	13,830	3.86 %		%
Raytheon Missile Systems	12,610	3.52		
University of Arizona	12,420	3.47		
Pima County	7,550	2.11		
Tucson Unified School District	6,830	1.91		
State of Arizona	6,420	1.79		
Banner University Health Center	5,380	1.50		
Wal-Mart Stores, Inc.	4,560	1.27		
Tucson Medical Center	4,480	1.25		
City of Tucson	4,010	1.12		
Northwest Hospital			1,532	2.34
Ventana Medical Systems			1,070	1.64
Oro Valley Hospital			569	0.87
El Conquistador			368	0.56
Miraval			350	0.54
Town of Oro Valley			336	0.51
Carondelet Health Network			206	0.31
Sierra Tucson			350	0.54
Tucson National Resort			210	0.32
Westward Look			200	0.31
Total	<u>78,090</u>	<u>21.80 %</u>	<u>5,191</u>	<u>7.94 %</u>
Total employment	<u>358,080</u>		<u>65,414</u>	

Source: The 2021 information is from the Maricopa Association of Governments, Arizona Employer Map, and the 2012 information is from the Star 200 and the U.S. Census Bureau, 2012.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS**

	Full-time Equivalent Employees as of June 30				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Supervisory					
Superintendent	1	1	1	1	1
Assistant superintendents	2	2	2	2	1
Consultants/supervisors of instruction	8	8	8	3	6
Principals	20	20	20	19	19
Assistant principals	17	15	15	16	16
Total supervisory	<u>48</u>	<u>46</u>	<u>46</u>	<u>41</u>	<u>43</u>
Instruction					
Teachers	882	770	778	776	807
Aides	186	190	198	209	164
Total instruction	<u>1,068</u>	<u>960</u>	<u>976</u>	<u>985</u>	<u>971</u>
Student Services					
Guidance Counselors	20	20	19	18	18
Librarians	24	25	25	25	24
Psychologists	14	20	22	11	13
Technicians	19	5	5	28	30
Therapists	42	45	49	11	20
Other	38	32	32	90	91
Total student services	<u>157</u>	<u>147</u>	<u>152</u>	<u>183</u>	<u>196</u>
Support and Administration					
Transportation	122	107	107	123	125
Food Service	109	135	135	86	81
Custodial/Maintenance	166	166	163	169	160
Security Services	60	107	107	55	51
Other Administrative Support	103	102	102	162	147
Total support and administration	<u>560</u>	<u>617</u>	<u>614</u>	<u>595</u>	<u>564</u>
Total	<u>1,833</u>	<u>1,770</u>	<u>1,788</u>	<u>1,804</u>	<u>1,774</u>

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY TYPE
LAST TEN FISCAL YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Supervisory					
Superintendent					
Assistant superintendents					
Consultants/supervisors of instruction	7	9	9	9	11
Principals	18	18	17	16	17
Assistant principals	14	17	15	13	16
Total supervisory	<u>39</u>	<u>44</u>	<u>41</u>	<u>38</u>	<u>44</u>
Instruction					
Teachers	773	780	782	789	812
Aides	160	156	156	160	147
Total instruction	<u>933</u>	<u>936</u>	<u>938</u>	<u>949</u>	<u>959</u>
Student Services					
Guidance Counselors	16	19	19	18	20
Librarians	24	23	23	23	24
Psychologists	12	14	12	13	12
Technicians	25	24	24	26	21
Therapists	11	18	8	8	7
Other	93	105	97	97	91
Total student services	<u>181</u>	<u>203</u>	<u>183</u>	<u>185</u>	<u>175</u>
Support and Administration					
Transportation	127	130	132	136	136
Food Service	82	87	90	95	93
Custodial/Maintenance	161	177	181	192	184
Security Services	54	49	58	62	60
Other Administrative Support	170	170	166	183	186
Total support and administration	<u>594</u>	<u>613</u>	<u>627</u>	<u>668</u>	<u>659</u>
Total	<u>1,747</u>	<u>1,796</u>	<u>1,789</u>	<u>1,840</u>	<u>1,837</u>

Source: The source of this information is District personnel records.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Average Daily Membership	Operating Expenditures	Cost per Pupil	Percentage Change	Expenses	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Free/Reduced Students
2021	10,874	\$ 117,629,688	\$ 10,818	17.24	\$ 135,836,858	\$ 12,492	14.66	1,068	10.2	54.4 %
2020	12,776	117,881,733	9,227	2.01	139,195,695	10,895	9.66	960	13.3	54.4
2019	13,066	118,182,226	9,045	10.00	129,813,272	9,935	9.21	976	13.4	45.4
2018	13,293	109,306,625	8,223	(2.29)	120,928,159	9,097	(3.33)	985	13.5	46.5
2017	13,459	113,267,840	8,415	5.28	126,656,363	9,410	3.58	971	13.9	56.0
2016	13,358	106,773,383	7,993	(1.32)	121,360,357	9,085	(2.92)	933	14.3	48.2
2015	13,352	108,157,681	8,100	3.47	124,952,846	9,358	3.91	936	14.3	47.6
2014	13,749	107,637,183	7,829	(0.60)	123,818,404	9,006	(0.23)	938	14.7	47.3
2013	13,820	108,842,705	7,876	0.42	124,738,952	9,026	1.42	949	14.6	47.2
2012	13,959	109,472,985	7,842	(0.54)	124,225,616	8,899	1.14	959	14.6	48.0

Source: The source of this information is the District's financial records.

Note: Operating expenditures are total expenditures less debt service and capital outlay.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
CAPITAL ASSETS INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Schools</u>										
Elementary										
Buildings	106	106	106	106	100	99	98	98	103	117
Square feet	843,435	843,435	843,435	843,435	790,666	788,506	782,549	782,549	775,114	775,114
Capacity	8,950	8,950	8,950	8,950	7,923	7,923	7,860	7,860	7,860	8,209
Enrollment	5,446	5,446	5,239	5,232	4,674	4,649	4,704	5,031	5,098	5,161
Middle										
Buildings	36	36	36	36	36	32	32	32	39	45
Square feet	352,666	352,666	352,666	352,666	352,666	345,664	345,664	345,664	359,824	363,106
Capacity	5,532	5,532	5,532	5,532	3,127	3,127	3,110	3,110	3,110	3,030
Enrollment	2,923	2,923	3,079	3,137	1,806	1,728	1,781	1,821	1,927	2,020
High										
Buildings	63	63	63	63	63	63	74	74	73	78
Square feet	893,460	893,460	893,460	893,460	893,460	893,347	913,496	913,496	907,309	907,309
Capacity	4,561	4,561	4,561	4,561	7,492	7,492	6,920	6,920	6,920	6,950
Enrollment	4,511	4,511	4,577	4,638	4,626	4,648	4,707	4,663	4,726	4,730
Other										
Buildings	57	57	57	57	57	62	61	61	64	66
Square feet	465,114	465,114	465,114	465,114	465,114	428,521	428,071	428,071	434,551	434,551
Capacity	3,501	3,501	3,501	3,501	3,501	3,501	3,010	3,010	3,010	2,950
Enrollment					2,252	2,222	2,193	2,168	2,082	2,047
<u>Administrative</u>										
Buildings	10	10	10	10	10	10	10	10	10	11
Square feet	91,882	91,882	91,882	91,822	91,822	91,822	90,777	90,777	90,777	90,777
<u>Transportation</u>										
Garages	1	1	1	1	1	1	1	1	1	1
Buses	143	143	143	143	143	131	130	129	125	125
<u>Athletics</u>										
Football fields	8	8	8	8	8	8	8	8	8	8
Soccer fields	29	29	29	29	29	29	29	29	29	29
Running tracks	8	8	8	8	8	8	8	8	8	8
Baseball/softball	19	19	19	19	19	19	19	19	19	19
Swimming pools	1	1	1	1	1	1	1	1	1	1
Playgrounds	14	14	14	14	14	14	14	14	14	14
Sand Volleyball	12	12	12	12						

Source: The source of this information is the District's facilities records and the Arizona Department of Education 45-1 report.

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Amphitheater Unified School District No. 10
Single Audit Reporting Package
Year Ended June 30, 2021

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2021**

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**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

Governing Board
Amphitheater Unified School District No. 10

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Amphitheater Unified School District No. 10's basic financial statements, and have issued our report thereon dated December 29, 2021.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amphitheater Unified School District No. 10's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amphitheater Unified School District No. 10's internal control. Accordingly, we do not express an opinion on the effectiveness of Amphitheater Unified School District No. 10's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amphitheater Unified School District No. 10's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Tucson, Arizona
December 29, 2021

**Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

Independent Auditor's Report

Governing Board
Amphitheater Unified School District No. 10

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Amphitheater Unified School District No. 10's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Amphitheater Unified School District No. 10's major federal programs for the year ended June 30, 2021. Amphitheater Unified School District No. 10's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Amphitheater Unified School District No. 10 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Amphitheater Unified School District No. 10 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Amphitheater Unified School District No. 10's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Amphitheater Unified School District No. 10's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Amphitheater Unified School District No. 10's compliance based on our audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate it would influence the judgment made by a reasonable user of the report on compliance about Amphitheater Unified School District No. 10's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Amphitheater Unified School District No. 10's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Amphitheater Unified School District No. 10's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Amphitheater Unified School District No. 10's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Amphitheater Unified School District No. 10 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Amphitheater Unified School District No. 10's basic financial statements. We issued our report thereon dated December 29, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.

Tucson, Arizona

March 25, 2022

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF AGRICULTURE								
SCHOOL BREAKFAST PROGRAM	10.553		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$9,507	\$9,507	CHILD NUTRITION CLUSTER	\$3,952,474
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$14,260	\$14,260	CHILD NUTRITION CLUSTER	\$3,952,474
CHILD AND ADULT CARE FOOD PROGRAM	10.558		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$1,216,845	\$1,216,845	N/A	\$0
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3	\$3,928,707	\$3,928,707	CHILD NUTRITION CLUSTER	\$3,952,474
TOTAL DEPARTMENT OF AGRICULTURE					<u>\$5,169,319</u>			
DEPARTMENT OF THE INTERIOR								
INDIAN EDUCATION_ASSISTANCE TO SCHOOLS	15.130		ARIZONA DEPARTMENT OF EDUCATION	A15PX02072	\$16,417	\$16,417	477 CLUSTER	\$16,417
TOTAL DEPARTMENT OF THE INTERIOR					<u>\$16,417</u>			
DEPARTMENT OF TREASURY								
COVID-19 CORONAVIRUS RELIEF FUND	21.019	COVID-19	ARIZONA GOVERNOR'S OFFICE	ERMT-21-2034	\$5,613,633	\$5,613,633	N/A	\$0
TOTAL DEPARTMENT OF TREASURY					<u>\$5,613,633</u>			
DEPARTMENT OF EDUCATION								
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION	S010A200003	\$3,413,087	\$3,413,087	N/A	\$0
SPECIAL EDUCATION_GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	H027A200007	\$2,813,356	\$2,813,356	SPECIAL EDUCATION CLUSTER (IDEA)	\$2,893,291
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048	84.048A	ARIZONA DEPARTMENT OF EDUCATION	V048A200003	\$312,354	\$312,354	N/A	\$0
INDIAN EDUCATION_GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.060		ARIZONA DEPARTMENT OF EDUCATION		\$15,060	\$15,060	N/A	\$0
SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173		ARIZONA DEPARTMENT OF EDUCATION	H173A200003	\$79,935	\$79,935	SPECIAL EDUCATION CLUSTER (IDEA)	\$2,893,291
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		ARIZONA DEPARTMENT OF EDUCATION	S196A200003	\$12,279	\$12,279	N/A	\$0
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.287		ARIZONA DEPARTMENT OF EDUCATION	S287C200003	\$858,043	\$858,043	N/A	\$0
	84.334	84.334A	ARIZONA DEPARTMENT OF EDUCATION	N/A	\$498,154	\$498,154	N/A	\$0
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365	84.365A	ARIZONA DEPARTMENT OF EDUCATION	S365A200003	\$113,570	\$113,570	N/A	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367		ARIZONA DEPARTMENT OF EDUCATION	S367A200049	\$390,087	\$390,087	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	S424A200003	\$203,112	\$203,112	N/A	\$0
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D200038	\$3,121,091	\$6,081,107	N/A	\$0
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D210038	\$1,078,763	\$6,081,107	N/A	\$0
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425U	ARIZONA DEPARTMENT OF EDUCATION	S425U210038	\$1,881,253	\$6,081,107	N/A	\$0

TOTAL DEPARTMENT OF EDUCATION

\$14,790,144

DEPARTMENT OF HEALTH AND HUMAN SERVICES

<i>REFUGEE AND ENTRANT ASSISTANCE_DISCRETIONARY GRANTS</i>	93.576	ARIZONA DEPARTMENT OF EDUCATION	90ZE0030-02	\$7,574	\$7,574	N/A	\$0
<i>MEDICAL ASSISTANCE PROGRAM</i>	93.778	PUBLIC CONSULTING GROUP, INC	N/A	\$535,669	\$535,669	MEDICAID CLUSTER	\$535,669
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$543,243</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS				<u><u>\$26,132,756</u></u>			

Please Note:

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2020 - 6/30/2021

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Amphitheater Unified School District No. 10 under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

10% De Minimis Cost Rate

The auditee did not use the de minimis cost rate.

Assistance Listing Numbers

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
21.019	Coronavirus Relief Fund
84.287	Twenty-First Century Community Learning Centers
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$783,982

Auditee qualified as low-risk auditee: Yes

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: No

Summary Schedule of Prior Audit Findings required to be reported: No

Amphitheater Unified School District
Uniform System of Financial Records Compliance Questionnaire
For Fiscal Year Ended June 30, 2021

Instructions

Arizona Revised Statutes (A.R.S.) §15-271 requires the Arizona Auditor General to inform any school district failing to establish and maintain the requirements prescribed by the *Uniform System of Financial Records for Arizona School Districts* (USFR) that it has 90 days to correct the cited deficiencies. To help the Arizona Auditor General determine whether a district has attained an acceptable degree of compliance with the requirements of the USFR, the audit firm must complete this USFR Compliance Questionnaire (CQ).

A.R.S. §§15-213(F) and 15-914(G) require districts to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual or biennial financial audit to determine whether the district is in compliance with the applicable procurement and student attendance laws and rules of the State of Arizona. The Procurement and Student attendance reporting questions included in the CQ help districts meet these requirements.

The USFR prescribes the minimum internal control policies and procedures to be used by Arizona school districts for accounting, financial reporting, budgeting, attendance reporting, and various other compliance requirements. Audit firms must gain an understanding of the district's internal controls and obtain appropriate audit evidence to complete the CQ in accordance with the requirements prescribed below. The Arizona Auditor General may reject those CQs not meeting the minimum requirements.

- The audit firms must obtain sufficient, appropriate evidence annually for each question to provide evidence whether the district complied with the USFR. If the evidence was obtained and documented during the financial statement audit, that evidence may be referenced to answer related questions. Click the “tooltip” next to the CQ question to get more information about USFR requirements and review procedures that must be considered to address the question's objective.
- The CQ questions are considered “stand alone” and cited deficiencies should specifically address the question or review procedure in the comments. Auditors should not repeat a comment on multiple questions.
- The evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support “Yes” answers on the CQ. The audit documentation must contain sufficient evidence to support the auditor's test work and related comments.
- The audit firm must determine the district reviewed documents and transactions and provided sufficient evidence of approval including signatures or initials and date of review.
- The population size should be considered in determining the number of items to test, and the items selected should be representative of the population. Also, additional instructions in the Credit cards, Procurement, and Student attendance reporting sections prescribe minimum sample sizes that must be used for specific questions. Population and samples sizes used for test work should be entered in the fields provided next to the related question.
- The number of items tested must be sufficient to determine whether a deficiency was the result of an isolated incident or a recurring problem. Therefore, testing 1 transaction, record, or item is not sufficient.
- The audit firm should expand the sample size if the audit firm cannot clearly determine whether the district complied with the USFR on that question.
- For questions related to the establishment of policies and procedures, the audit firm must gain an understanding of the district's internal controls and perform sufficient test work to determine that the procedures were implemented, followed, and systematically communicated to employees.
- For governing board/management procedures question 6, the audit firm should confirm management's appropriate action to resolve all allegations of theft, fraud, or misuse of district monies or assets by either examining copies of the incident reports or communicating with the agency involved in investigating the allegations. The audit firm should also consider if the district's internal controls failed to prevent or detect the theft, fraud, or misuse and include a deficiency in the USFR compliance area where the control failed.
 - If the audit firm determines that district management was aware of allegations but did not appropriately resolve them in a timely manner (e.g., no action was taken; actions were not documented; actions were delayed, inadequate, or inappropriate to the circumstances), the audit firm should answer the question “No.” This includes instances where an external investigation is underway for allegations but district management did not request the investigation, was not fully cooperating with the investigators, or was not otherwise attempting to resolve the allegations.
 - If the audit firm determines that district management was not aware of any allegations (based on inquiry, review of governing board minutes, search of local media coverage, and results of audit test work), the question should be answered “N/A.”
 - If the audit firm finds evidence of theft, fraud, or misuse of district assets but does not find evidence that district management was aware of the possible theft, fraud, or misuse, the audit firm should report the incident to the Arizona Auditor General and answer this question “N/A.”
- A “Yes” answer indicates that the audit firm has determined that the district ~~274~~ complied with the USFR on that question and a “No” answer indicates the district did not comply. However, the Arizona Auditor General makes the final determination of compliance with the USFR based on the evidence presented in the CQ, audit reports, the audit documentation, and any other sources of information available.

- The audit firm must adequately explain all “No” answers in the comment box below the question. Deficiencies must be described in sufficient detail to enable the Arizona Auditor General to determine the nature and significance of the deficiency for: (a) assessing compliance with the USFR, (b) appropriately describing the deficiency in a report, and (c) testing compliance during a status review. The description should include the number of items tested and the number of exceptions noted, or dollar amount of the error, and any other relevant information that would provide context for the deficiency.
- The audit firm must adequately explain all “N/A” answers in the comment box below the question, unless the reason for the N/A is obvious.
- Cash and revenues questions apply to all the district’s cash and revenue, including food service, auxiliary operations, extracurricular activities fees tax credit, and student activities receipts and bank accounts. Comments for “No” answers to these questions should indicate the type of receipt or bank account to which the deficiency applies.
- The questions in the CQ do not address all requirements of the USFR. If the audit firm is aware of noncompliance with a requirement of the USFR that is not addressed in the CQ, including the School District Procurement Rules and the Arizona Department of Education’s (ADE) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with *Governmental Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm’s answers on the CQ available on request for the Arizona Auditor General and the ADE’s review. To facilitate this review, the audit firm should include in the audit documentation a copy of the CQ with references to the audit procedures performed for each question.

Once the audit firm has completed, reviewed, and signed the CQ, it must submit it electronically to the Arizona Auditor General by following the instructions at the end of the web-based CQ. Audit firms should print the file to PDF to create the CQ document to distribute to the district. As required by A.R.S. §15-914(D), the district must submit the completed CQ with the audit reporting package to the district’s county school superintendent’s office and ADE.

FY 2021 Addendum

We understand districts faced challenges in all aspects of operations to comply with the State’s COVID-19 Executive Orders and reopen schools during fiscal year (FY) 2021. We know there may be instances of noncompliance with the Uniform System of Financial Records for Arizona School Districts (USFR) that occurred, and we will take that into consideration when we evaluate districts’ FY 2021 USFR CQs. While the USFR and statutory requirements still applied, if a district modified its existing internal controls because critical tasks could not be accomplished following the district’s typical business process, at a minimum, those modified processes and decisions made should have been documented. Audit firms should consider adding additional information for cited deficiencies to provide detail and context for us to consider as we review completed FY 2021 USFR CQs. If a district’s previously established processes were not practical in the COVID-19 environment, here are some areas for audit firms to consider when performing audit test work:

- Payroll—As employees may have performed tasks remotely during the year, time sheets might not be available to support all payroll payments during the school closure, and auditors should consider other support the district maintained for the payment. Further, if a district’s auditor identifies salary and benefits expenses coded to functions that did not align with the employee’s duties during the school closures, the auditor should indicate that in the comments on the USFR CQ so that we can take that information into consideration when evaluating a district’s compliance with the USFR for FY 2021.
- Governing board meetings and expenditure approvals—The Attorney General issued an Opinion, I20-002, regarding public meetings to comply with social distancing recommendations. Further, to comply with A.R.S. §15-321, districts may have already had procedures in place for governing board members to approve expenditure vouchers in between meetings using an electronic approval process, such as electronic signatures, or implemented similar procedures to comply with the State’s social distancing recommendations and Executive Orders.
- Procurement—Districts should have continued to follow the procurement rules, as described in the Attorney General’s issued Opinion I20-003 and Procurement Guidance during school closures.
- Student attendance—Auditors should verify that the district followed its ADE approved Distance Learning Plan for student attendance.
- Transportation—In FY 2021, ADE did not modify the transportation reporting requirements for miles and student riders. Auditors should verify the district’s FY 2021 transportation reporting.

Governing board/management procedures

Objective: To determine whether the governing board and District management have established and implemented certain procedures as required by statute.

1. The District held governing board meetings in accordance with [A.R.S. §§38-431 to 38-431.09](#), and prepared and retained written minutes and/or recordings.

Yes ▼

2. The District annually provided guidance to all governing board members and employees on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees. [A.R.S. §38-502](#) and [A.R.S. §38-509](#)

Yes ▼

3. The District annually obtained conflict-of-interest (COI) forms that adequately allowed governing board members and employees to fully disclose a conflict of interest in any contract, sale, purchase, or service, and prior to accepting the forms, management reviewed the information to ensure governing board members and employees properly completed the form and sufficiently disclosed the required information. [A.R.S. §38-502](#)

Yes ▼

4. The District maintained, for public inspection, a special file with all documents necessary to memorialize all conflict-of-interest disclosures. [A.R.S. §38-509](#)

Yes ▼

5. Employees or governing board members with reported conflicts, except as provided in [A.R.S. §15-323](#), refrained from voting upon or otherwise participating in any manner in that purchase. [A.R.S. §38-502\(11\)](#) and [A.R.S. §38-503\(B\)](#)

Yes ▼

6. The District's management notified the Arizona Auditor General and appropriately resolved all allegations of theft, fraud, or misuse of District monies and assets in a timely manner.

N/A ▼

No allegations of theft, fraud, or misuse during fiscal year 2020-21.

7. The governing board established written personnel and payroll policies and approved employee contracts that included salary and wage schedules, and any other agreed-upon terms of employment.

Yes ▼

8. The governing board appointed a student activities treasurer and, if applicable, assistant student activities treasurers. [A.R.S. §15-1122](#)

Yes ▼

9. The governing board received monthly Student Activities Fund Reports of Cash Receipts, Disbursements, Transfers, and Cash Balances that were accurately prepared. [A.R.S. §15-1123](#)

Yes ▼

10. The governing board approved student clubs' and organizations' fund-raising events. [A.R.S. §15-1121](#)

Yes ▼

Sample

5

11. The governing board obtained voter approval to construct buildings and purchase or lease school sites, unless otherwise exempted by [A.R.S. §15-342\(25\)](#).

N/A ▼

No such expenditures.

Budgeting

Objective: To determine whether the District's budget preparation processes ensure that the District properly allocates the monies it receives, stays within those budgets, and accurately informs the public about the use of those monies.

1. The budget included all funds as required by [A.R.S. §15-905](#) and followed the form's [Budget—Submission and Publication Instructions](#).

No ▼

The District did not give notice for a public meeting to adopt the December revised budget.

2. Total budgeted expenditures on the adopted budget for the Maintenance and Operation (M&O) and Unrestricted Capital Outlay Funds (UCO) were less than or equal to the budgeted amounts on the published proposed budget. [A.R.S. §15-905\(E\)](#)

Yes ▼

3. Total budgeted expenditures on the adopted budget for the M&O Fund and UCO Fund were within the general budget limit and the unrestricted capital budget limit. If not, and ADE notified the District that the budget exceeded either limit, the District followed the requirements of [A.R.S. §15-905\(E\)](#).

Yes ▼

4. The District completed its revised expenditure budget before May 15 and filed it electronically with the Superintendent of Public Instruction by May 18. [A.R.S. §15-905\(I\)](#)

Yes ▼

5. The District reduced the budget by the prior year's overexpenditure (or a portion of the prior year's overexpenditure, as approved by the Superintendent of Public Instruction) or the District began the process to correct its prior year's data that impacts state-aid and/or budget capacity. [A.R.S. §15-905\(M\)](#) and [A.R.S. §15-915](#)

N/A ▼

No prior year over-expenditure.

Accounting records

Objective: To determine whether the District accurately maintains accounting records to provide support for financial information.

Test work should indicate the procedures performed to document what processes and controls the District has in place to reduce the risk of undiscovered errors that would affect the reliability of information reported to the public and oversight agencies, such as tracing detailed source documents to the District's trial balance that agree to the financial statements.

1. The District coded transactions in accordance with the [USFR Chart of Accounts](#).

Yes

2. The District sequentially numbered journal entries and retained supporting documentation and evidence that journal entries were signed, dated, and approved by someone other than the preparer.

No

For five of 25 journal entries reviewed, the journal entries were not approved by someone other than the preparer.

Population

812

Sample

25

3. The District transferred monies only between funds listed in the USFR §III Chart of Accounts–Authorized Transfers.

Yes

Population

32

Sample

32

4. The District documented and dated a monthly review of financial transactions the county school superintendent (CSS) initiated (i.e., revenue or journal entries) for propriety and researched and resolved any differences.

Yes

5. The District reconciled cash balances by fund monthly with the CSS or county treasurer’s records, and properly supported, documented, and dated the reconciliations.

Yes

6. The District reconciled revenues, expenditures, expenses, and cash balances (as applicable) by fund, program, function, and object code at least at fiscal year-end with the CSS, and the reconciliation was reviewed and properly supported.

Yes

Cash and revenue

Objective: To determine whether the District maintained controls over cash transactions to safeguard monies, protect employees involved in handling monies from accusations of misuse, and reduce the risk of theft or loss. Test work for cash and revenue should document how the processes work, employees involved in those processes, and how the processes were verified.

1. The District closed any bank accounts that were inactive or not authorized by statute.

No

The District operated more than one auxiliary operations bank account: Auxiliary Operations Account - Non-High School District-Wide Auxiliary Operations - Active; AHS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active; CDO HS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active; IRHS Auxiliary Operations Fund - Site-Based Auxiliary Operations - Active.

2. The District used an M&O Fund revolving bank account in accordance with [A.R.S. §15-1101](#).

Yes

3. The District used miscellaneous receipts clearing bank account(s) in accordance with [A.R.S. §15-341\(A\)\(20\)](#).

Yes

4. The District used a Food Service Fund clearing bank account(s) in accordance with Arizona Attorney General Opinion I60-35.

No

The Food Service Fund clearing bank account was not cleared to the County Treasurer monthly. Additionally, disbursements from the Food Service Fund clearing bank account were not always made to the County Treasurer; specifically, disbursements were made for refunds and to establish a change fund at the school sites.

5. The District used a Food Service Fund revolving bank account in accordance with [A.R.S. §15-1154](#).

Yes ▼

6. The District used an Auxiliary Operations Fund bank account in accordance with [A.R.S. §15-1126](#).

Yes ▼

7. The Auxiliary Operations Fund bank or treasurer account deposits included all monies raised in connection with the activities of school bookstores and athletics and were supported by appropriate documentation. [A.R.S. §15-1126](#)

Yes ▼

Population

344

Sample

20

8. The extracurricular activities fees tax credit monies were included in the Auxiliary Operations Fund and/or separately accounted for in a Extracurricular Activities Fees Tax Credit Fund.

Yes ▼

9. The District used the Auxiliary Operations Fund revolving bank account(s) in accordance with [A.R.S. §15-1126](#).

N/A ▼

No account.

10. The District used the Student Activities Fund bank account(s) in accordance with [A.R.S. §15-1122](#).

Yes ▼

11. The Student Activities Fund monies were deposited in a bank or treasurer account designated as the Student Activities Fund account.

Yes ▼

12. The District used the Student Activities Fund revolving bank account in accordance with [A.R.S. §15-1124](#).

N/A ▼

No account.

13. The District used the federal payroll tax withholdings bank account in accordance with USFR page VI-H-6.

N/A ▼

No account.

14. The District used the State income tax withholdings bank account in accordance with [A.R.S. §15-1222](#).

N/A ▼

No account.

15. The District used the employee insurance programs withholdings bank account(s) in accordance with [A.R.S. §15-1223](#).

Yes ▼

16. The District used the payroll direct deposits clearing bank account in accordance with [A.R.S. §15-1221](#).

Yes ▼

17. The District used the electronic payments clearing bank account in accordance with [A.R.S. §15-1221](#).

Yes ▼

18. The District used the grants and gifts to teachers bank account in accordance with [A.R.S. §15-1224](#).

N/A ▼

No account.

19. The District used the principals' supplies bank account(s) in accordance with [A.R.S. §15-354](#).

N/A ▼

No account.

20. The use of debit cards was prohibited as a payment method associated with any District bank account.

Yes ▼

21. The District paid bank charges from only the M&O Fund revolving bank account, Food Service Fund revolving bank account, Auxiliary Operations Fund bank account, and Auxiliary Operations Fund revolving bank account(s) or, if not, the bank charges were reimbursed from an appropriate District fund or bank account.

No ▼

Bank fees were paid from the Food Service Fund clearing account and were not reimbursed from an appropriate District fund or bank account.

22. The District separated responsibilities for cash-handling and recordkeeping among employees (i.e., receiving, depositing, and recording revenues), to safeguard monies.

Yes ▼

23. The District adequately supported deposits with issued receipts, cash receipt summary reports, mail logs, etc., and reconciled sales to amounts collected with summary reports or ticket logs.

Yes ▼

Sample

38

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal supporting documentation.

No ▼

For one of eight student activity cash receipts reviewed, unable to determine if the deposit was made timely.

Sample

38

25. The District's deposits and cash balances with the county treasurer were reconciled.

Yes ▼

26. The District retained supporting documentation for disbursements from bank accounts.

Yes ▼

Sample

18

27. The District safeguarded unused checks.

Yes ▼

28. The District safeguarded signature stamps, signature plates, and electronic or digital signatures used for approving accounting transactions, checks, and other District documents to ensure that access was limited to only the employee whose signature they represented.

N/A

The District did not utilize any signature stamps, signature plates, and electronic or digital signatures.

29. All District bank accounts were reconciled monthly by an employee not involved with cash handling or issuing checks, and reconciliations were reviewed, signed, and dated by an employee independent of the cash-handling process.

Yes

30. The District tracked and reconciled the number of meals sold to the total cash collected per day.

Yes

Supplies inventory

Objective: To determine whether the District has controls in place to help physically safeguard and report inventories to prevent theft, overstocking, understocking, spoilage, and obsolescence.

1. The District physically safeguarded supply inventories to prevent unauthorized use, theft, damage, and obsolescence and enable accurate financial reporting.

Yes

Property control

Objective: To determine whether the District has effective controls to safeguard property from theft and misuse since significant resources are invested in acquiring and maintaining District property. Test work should be completed on a sample basis annually and documented to ensure that land, buildings, and equipment are properly valued, classified, and reported on the stewardship and capital assets lists.

1. The District maintained a capital assets list that included all required information listed in the USFR for all land, land improvements, buildings, building improvements, and equipment with costs that exceed the District's adopted capitalization threshold. USFR page VI-E-3

Yes ▼

The capital asset listing was maintained in Visions and Excel.

2. The District had security controls in place to help prevent theft, loss, unauthorized use, or damage to District property.

Yes ▼

3. The District recorded additions on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually.

No ▼

The District's reconciliation of capitalized acquisitions to capital expenditures was incomplete as not all current year capital asset additions were included nor were all expenditure account codes.

4. The District's stewardship list for items costing at least \$1,000 but less than the District's capitalization threshold included the location, identification number, and description, and was updated for any acquisition, transfer, or disposal.

Yes ▼

The stewardship listing was maintained in Visions.

5. The District properly tagged assets and updated asset lists.

Yes ▼

6. The District reconciled the current year's June 30 capital assets list to the previous year's June 30 list.

Yes ▼

7. The District performed a physical inventory of all equipment at least every 3 years and reconciled the inventory results to the stewardship and capital assets lists upon completion.

Yes

Data Entry

Inventory completed and reconciled in October 2021.

8. The governing board approved stewardship and capital asset items disposed of during the fiscal year, and the District removed the assets from the corresponding list and disposed of them in accordance with Arizona Administrative Code (A.A.C.) R7-2-1131(C).

Yes

Data Entry

08/11/20, 10/13/20, 03/09/21, 05/25/21

Expenditures

Objective: To determine whether the District has effective controls for expenditures in place to ensure expenditures are for an allowable District purpose. Test work should document processes and controls that demonstrate expenditure transactions are properly approved, are for an amount within budget capacity or available cash, and protect employees from allegations of misuse.

1. The District separated responsibilities for expenditure processing among employees (i.e., voucher preparation, recordkeeping, and authorization).

Yes

2. The District monitored budget capacity in budget-controlled funds and cash balances in cash-controlled funds before approving purchase orders (PO) and authorizing expenditures, except as authorized in [A.R.S. §15-207](#), [A.R.S. §15-304](#), [A.R.S. §15-907](#), and [A.R.S. §15-916](#).

No

For one of 55 disbursements reviewed, the purchase order was prepared after the goods or services were ordered or received. In addition, the Career Technical Education fund had a deficit cash balance of \$495,661.

3. The District's expenditures were made only for allowable District purposes, properly satisfied the specific purposes required for any restricted monies spent, and were adequately supported by documentation required by the USFR.

Yes ▼

Sample

108

4. The District's extracurricular activities fees tax credit monies were expended only for eligible activities that qualified under [A.R.S. §43-1089.01](#) and [A.R.S. §15-342\(24\)](#).

Yes ▼

Population

49

Sample

15

5. The District's Student Activities Fund disbursements and transfers of monies among student clubs were issued only when cash was available in the student club account and properly authorized by or on behalf of the student members of a particular club and documented in the club minutes.

Yes ▼

6. The District's invoices were periodically compared to awarded contracts, including cooperative contracts, to verify billing amounts were correct and the contract terms and conditions were being met.

Yes ▼

7. The District prepared an Advice of Encumbrance for levy funds with the list of liabilities for goods or services received but not paid for by June 30, including payroll, and filed it with the CSS by July 18. [A.R.S. §15-906](#) (Districts authorized by [A.R.S. §15-914.01](#) to participate in the Accounting Responsibility Program should perform the duties as described in [A.R.S. §15-304](#).)

Yes ▼

8. The District properly prepared the Career Technical Education District (CTED) Supplanting worksheet and adequately supported that monies received from a CTED were used only for vocational education and to supplement, rather than supplant, the District's base year vocational education spending. [A.R.S. §15-393](#)

Yes ▼

9. The District retained fully executed copies of each intergovernmental agreement (IGA) and payments for services were made or received, as applicable. [A.R.S. §11-952](#)

Yes ▼

Travel

Objective: To determine whether the District implemented effective controls to ensure employees were traveling for District purposes and appropriately compensated.

1. The District's travel expenditures (lodging, meals, and incidentals) and mileage reimbursements were for District purposes and reimbursed within the maximum reimbursement amounts established by the Director of Arizona Department of Administration. Amounts were reimbursed or reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred, in accordance with governing board prescribed policies and procedures.

Yes ▼

Population

174

Sample

10

Credit cards and p-cards

Objective: To determine whether the District has implemented effective controls over credit card and purchasing card (p-card) purchases to help reduce the risk of misuse and unapproved or fraudulent transactions.

1. The District used credit cards.

Yes ▼

Data Entry

1 credit card

2. The District used p-cards.

Yes ▼

Data Entry

3

3. The District ensured different employees were responsible for issuing cards; requesting, authorizing, and executing purchases; and payment processing.

Yes ▼

4. The District issued and tracked possession of all District credit cards and trained employees who make credit card purchases or process transactions on the District's policies and procedures.

Yes ▼

5. The District recovered cards immediately from terminated employees.

Yes ▼

6. The District's management periodically reviewed purchases for unauthorized vendors and purchases over approved limits and/or purchases that circumvent the procurement rules and District policies.

Yes ▼

7. The District ensured someone other than a card user reconciled credit card and p-card supporting documentation and billing statements.

Yes ▼

8. The District's card purchases were only for authorized District purposes, within the dollar limits authorized for the employee, and supported by valid receipts or transaction logs that clearly identify the employee making the purchase.

Yes ▼

9. The District paid credit card and p-card statements before the due date to avoid finance charges and late fees.

Yes ▼

Procurement

Objective: To determine whether the District followed the School District Procurement Rules and USFR purchasing guidelines to promote fair and open competition among vendors that helps ensure the District is getting the best value for the public monies it spends.

1. The District requested at least 3 written quotes for purchases costing at least \$10,000 but less than \$100,000 and followed the guidelines prescribed by the USFR.

Yes ▼

Population

48

Sample

15

2. The District properly procured expenditures that individually or cumulatively totaled over \$100,000.

Yes ▼

3. The District maintained a list of prospective bidders. R7-2-1023

Yes ▼

4. The District issued solicitations for invitation for bids (IFB) or request for proposals (RFP) during the fiscal year.

Yes ▼

5. The District published and, as applicable, provided other adequate notice of the issuance of solicitations. R7-2-1022, R7-2-1024(C), or R7-2-1042(C)

Yes ▼

Population

13

Sample

13

Data Entry

6 IFBs, 7 RFPs

6. The District issued solicitations at least 14 days before the time and date set for bid opening or the closing date and time for receipt of bids or proposals. R7-2-1024(A) or R7-2-1042(B)

Yes ▼

7. The District included all required content in the solicitation, as applicable. R7-2-1024(B) or R7-2-1042(A)

Yes ▼

8. The District recorded the time and date that sealed bids or proposals were received and stored bids or proposals unopened until the time and date set for opening. R7-2-1029 or R7-2-1045

Yes ▼

9. If the District awarded multiple contracts, it established and followed procedures for the use and award of multiple contracts. R7-2-1031(D) and R7-2-1050(C)

N/A ▼

No multiple awards.

10. The District awarded contracts according to R7-2-1031, R7-2-1032, R7-2-1046(A)(1), or R7-2-1050 and retained documentation to support the award(s).

Yes ▼

11. If the District procured construction projects that used construction-manager-at-risk, design-build, job-order-contracting, or qualified select bidders lists to procure construction services, it complied with the requirements of R7-2-1100 through R7-2-1115.

N/A ▼

No such procurements.

12. The District obtained signed procurement disclosure statements for all employees with job responsibilities related to each procurement and for all nonemployee consultants or technical advisors involved in each procurement process. R7-2-1008 and R7-2-1015

Yes ▼

13. The District prepared applicable written determinations as required throughout the procurement rules that specify the reasons for the determination and how the determination was made. R7-2-1004.

Yes ▼

14. The District followed [A.R.S. §15-213](#), and R7-2-1093 for the use of multi-term contracts.

Yes ▼

15. The District followed R7-2-1117 through R7-2-1123 for contracts for specified professional services.

N/A ▼

No such contracts.

16. The District's procurement files included the required information, as applicable. R7-2-1001(96)

Yes ▼

17. The District provided training and guidance related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of \$300 or more. [A.R.S. §15-213\(N\)](#) and R7-2-1003

Yes ▼

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. R7-2-1191 through R7-2-1195

Yes ▼

19. The District performed due diligence to support the use of each cooperative or lead district contract the District made purchases from during the audit period.

Yes

Population

146

Sample

12

Data Entry

Mohave; OMNIA; State Contract; SAVE (Paradise Valley Unified School District #69, Washington Elementary

20. The District prepared written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative, including how the determination to use the contract was made. R7-2-1004

Yes

21. The District, when acting as a lead district in a procurement, followed the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and considered the total estimated volume of purchases for all public procurement units identified in the solicitation. R7-2-1011

N/A

District did not act as lead.

Population

0

Sample

0

Data Entry

N/A

22. For all emergency procurements, the District retained a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and this statement was signed by the individual authorized to initiate emergency procurements. R7-2-1055 and R7-2-1056

N/A

No emergency procurements.

Sample

0

23. The District's governing board approved all sole-source procurements before any purchases were made, and the written determinations were retained in the procurement files. R7-2-1053 and R7-2-1086

Yes

Sample

6

24. For any purchase of services from governing board members or goods or services from District employees, regardless of the expenditure amount, the District followed the School District Procurement Rules, except as authorized by [A.R.S. §15-323](#).

N/A

No such purchases.

25. The District followed the School District Procurement Rules for purchases of any supplies, materials, and equipment from governing board members if the purchase exceeded \$100,000, or followed the guidelines for written quotes if below the threshold. [A.R.S. §38-503\(C\)](#)

N/A

No such purchases.

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and R7-2-1196(C)

N/A

No such purchases.

Classroom site fund

Objective: To determine whether the District appropriately spent these State sales tax revenues for teacher pay and programs to support students, such as class size reduction, dropout prevention, and tutoring, as allowed by law.

1. The District's total Classroom Site Fund (CSF) revenues were properly allocated among the following funds: 011–Base Salary (20%), 012–Performance Pay (40%), and 013–Other (40%), and expenditures in the CSFs (011-013) were within the CSF budget limit. [A.R.S §15-977](#)

Yes ▼

2. For Fund 011, expenditures were only for teacher base salary increases, employment-related expenses, and registered warrant expense.

Yes ▼

3. For Fund 012, expenditures were made only in accordance with the governing-board-adopted, performance-based teacher compensation system, including employment-related expenses and registered warrant expense.

Yes ▼

4. For Fund 013, expenditures were only for class size reduction, teacher compensation increases, assessment intervention programs, teacher development, dropout-prevention programs, teacher liability insurance premiums, and registered warrant expense. In addition, monies used for class size reduction, assessment intervention, and dropout prevention were only used for instructional purposes in the instruction function, except that monies were not used for school-sponsored athletics.

Yes ▼

5. The District's teacher base salary increases (Fund 011), performance-based teacher compensation increases (Fund 012), and monies spent from Fund 013 for teacher compensation increases were paid only to employees possessing a teaching certificate and employed to provide instruction related to the District's educational mission. Arizona Attorney General Opinion I13-005

Yes ▼

6. The District's CSF revenues and expenditures were recorded in the separate CSFs (011-013) throughout the fiscal year rather than only at year-end.

Yes ▼

7. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources. (See [USFR Memorandum No. 194](#))

Yes ▼

8. The District's budget balances remaining at year-end in any of the 3 CSFs (011-013) were carried forward in the same funds to ensure that the restrictions placed on the original allocation of revenues was applied in future years.

No ▼

The Classroom Site Fund Budget Limit was calculated incorrectly due to incorrect prior year interest earned and prior year expenditure amounts used.

Payroll

Objective: To determine whether the District has implemented effective controls to reduce the risks associated with payroll expenditures by documenting evidence of review, verification, and approval to ensure employees are appropriately compensated.

1. The District's payroll-processing responsibilities (i.e., adding new employees, adjusting pay, payroll preparation, payroll authorization, and warrant distribution) were separated among employees.

Yes ▼

2. The District established a delayed payroll system for hourly employees that did not delay payments more than 7 business days during its normal 2-week payroll processing cycle and allowed adequate time for payroll adjustments to be made, if needed, between the end of the pay period and the payment date.

Yes ▼

3. The District required employees' contracts or personnel/payroll action forms to document the employees' election for prorated compensation.

Yes ▼

4. The District ensured any adjustments to pay for employees who received prorated wage payments during the year were based on each employee's official rate of pay.

Yes ▼

Population

26

Sample

1

5. The District ensured hourly employees were not paid for more than the actual hours worked to date.

Yes ▼

Population

772

Sample

14

6. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4.

Yes ▼

7. The District ensured that valid fingerprint clearance cards were on file for all required personnel and a method to identify employees whose cards were going to expire was in place. [A.R.S. §15-512](#), [A.R.S. §15-342](#), and [A.R.S. §41-1750\(G\)](#)

Yes ▼

8. The District enrolled employees who met the ASRS membership criteria, withheld employee contributions, and in a timely manner remitted employee and District contributions in accordance with the ASRS Employer Manual.

Yes ▼

9. The District accurately calculated and in a timely manner remitted the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees. [ASRS Alternate Contribution Rate](#)

Yes ▼

10. The District calculated the accrual and use of vacation, sick leave, and compensatory time for all employees in accordance with District accrual rates for specified years of service, maximum amounts to be accrued, and disposition of accrued time upon separation of employment.

Yes ▼

11. Attendance records were prepared for each pay period for each employee subject to the Fair Labor Standards Act (FLSA) and were approved by the employee and the employee's supervisor.

Yes ▼

12. The District's payroll was properly reviewed and approved before processing and distribution to employees.

Yes ▼

Financial reporting

Objective: To determine whether the District properly prepared its financial reports, including its Annual Financial Report (AFR), for the audit year to provide legislative and oversight bodies, investors and creditors, and the public a transparent view of the District's financial position and operational results.

1. Budgeted expenditures reported on the AFR agreed with the District's most recently revised adopted expenditure budget.

Yes ▼

2. The District reported revenue and expenditure amounts on the AFR that agreed with the District's accounting records and applicable supporting documentation.

Yes ▼

3. The District prepared the AFR and AFR summary (if one was prepared) with all information as required by [A.R.S. §15-905](#), and followed the [AFR Review, Submission, and Publication Instructions](#), and [A.R.S. §15-904](#).

Yes ▼

4. The District properly prepared the Food Service page of the AFR and reported expenditures from the M&O Fund 001 and Capital Fund 610 that agreed with the District's accounting records.

Yes ▼

5. Detailed source documents were traceable to the District's trial balance that was used to prepare the financial statements.

Yes ▼

6. The District's website included its average teacher salary and a copy of or a link to the District's page from the most recent Arizona Auditor General District Spending Report. [A.R.S. §15-903](#)

Yes ▼

7. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely. [A.R.S. §15-941](#) and [School Finance Reports](#)

Yes ▼

Objective: To determine whether the District has implemented effective controls to reported accurate student membership and attendance information to ADE to reduce the risk that the District received an inappropriate amount of State aid and/or local property taxes.

1. The District's calendar ensured school was in session for the required days and offered students the required instructional hours per grade level, including Arizona Online Instruction (AOI) Programs as prescribed in [A.R.S. §15-808\(J\)\(1\)](#), [A.R.S. §15-901\(A\)\(1\)](#), and [A.R.S. §15-901.07](#).

Yes ▼

2. If the District had an early (pre-) kindergarten program, the District calculated and submitted membership information for early (pre-) kindergarten students' attendance records for this program only for students with disabilities. [A.R.S. §15-901\(A\)\(1\)\(a\)\(i\)](#) and [USFR Memorandum No. 175](#)

Yes ▼

Sample

3

3. The District appropriately tracked and reported student membership and absences. [A.R.S. §15-901](#)

No ▼

For seven of 15 elementary and junior high attendance records reviewed, absences were not reported correctly, resulting in an understatement of absences of 0.50. For six of seven high school attendance records reviewed, absences were not reported correctly, resulting in a net overstatement of absences of 1.75.

Population

11086

Sample

22

Data Entry

15 EJH, 7 HS

4. The District prorated high school students' membership if enrolled in less than 4 subjects.

Yes ▼

Sample

4

5. The District was a CTED or CTED member. [A.R.S. §15-808](#)

Yes ▼

6. The District had an AOI program. [A.R.S. §15-808](#)

Yes ▼

7. For students enrolled in a program provided by a CTED in a facility the District owned or operated (satellite programs), the District reported the actual enrollment for only the District classes the student was enrolled in at the District's school (excluding CTED program classes) under the District's CTDS number.

Yes ▼

Population

971

Sample

7

8. For students enrolled in a program the CTED provided in a facility the District owned or operated (satellite programs), the District calculated student absences in accordance with ADE's methods based on the number of District classes the student was enrolled in and attended at the District's school. (excluding CTED satellite program classes)

No ▼

For seven of seven attendance records reviewed, absences were not reported correctly, resulting in a net overstatement of absences of 1.25.

9. For CTED satellite programs, the CTED reported actual student enrollment data for only the CTED program classes the student was enrolled in at that member district's satellite location (excluding school district classes). [A.R.S. §15-393\(O\)](#)

N/A ▼

Not a CTED.

Sample

0

10. For CTEDs that meet for at least 150 minutes (not including any breaks) per class period on a CTED central campus, the CTED reported the membership as 0.75. [A.R.S. §15-393\(Q\)](#)

N/A

Not a CTED.

Sample

0

11. For students enrolled in both District and in CTED central program courses, the sum of the ADM was no more than 1.75 and the amount claimed by either entity was no more than 1.0. [A.R.S. §15-393\(Q\)](#)

Yes

Sample

7

12. The District maintained appropriate documentation and accurately reported students enrolled in its AOI program, including redetermining the actual full time equivalent (FTE) for each student enrolled in an AOI Program following a student's withdrawal or after the end of the school year. [A.R.S. §15-808](#)

Yes

Sample

7

13. The District ensured the student's name in the student management system matched the name on the legal document on file. [A.R.S. §15-828\(D\)](#).

No

For one of 15 attendance records reviewed, the District did not maintain a legal document on file to agree to the student's name.

Sample

15

14. The entry date in the computerized attendance system agreed to the entry form and was entered into the attendance system within 5 working days after the actual date of the student's enrollment. [A.R.S §15-828](#).

No ▼

For one of 15 entries reviewed, the date in the computerized system did not agree to the date on the entry form; additionally, the District did not document the date the entry information was entered into the computerized attendance system.

Population

189

Sample

15

15. The student membership begins on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school. [ADE's External Guideline GE-17](#)

Yes ▼

16. The District obtained and maintained verifiable documentation of Arizona residency for enrolled students, including students in its AOI program. [A.R.S. §15-802\(B\)\(1\)](#) and [ADE's Updated Residency Guidelines](#)

No ▼

For one of 15 entries reviewed, the District did not maintain adequate verifiable documentation of Arizona residency.

17. The District reported student withdrawal dates to ADE within 5 working days and maintained documentation that supported the date of data entry.

No ▼

For five of 15 withdrawals reviewed, the District did not document the dates the withdrawal information was entered into the computerized attendance system. In addition, for two of 15 withdrawals reviewed, the dates in the computerized attendance system did not agree to the dates on the withdrawal forms.

Population

103

Sample

15

18. The District prepared and retained the Official Notice of Pupil Withdrawal form for each withdrawal, and the forms were signed by a District administrator. [A.R.S. §15-827](#)

Yes ▼

19. The District counted students withdrawn for having 10 consecutive unexcused absences in membership only through the last day of actual attendance or excused absence. [A.R.S. §15-901\(A\)\(1\)](#)

No ▼

For five of 15 attendance records reviewed, the District did not maintain documentation of the 10 or more consecutive days of unexcused absences.

Population

27

Sample

15

20. The District uploaded membership and absence information to ADE that agreed to the District's computerized system records for the first 100 days of school. [A.R.S. §15-901](#)

Yes ▼

21. The District excluded nonresident students from the District's student count and State aid calculations and charged tuition as applicable. [A.R.S. §15-823\(G\) and \(L\)](#)

No ▼

For one of 15 entries reviewed, the District did not maintain adequate verifiable documentation of Arizona residency. As a result, it could not be determined if the student should have been excluded from the District's student count and state aid calculations or if the student should have been charged tuition.

22. The District reported students who completed all high school requirements with the applicable graduation code and used the appropriate year-end status code for all other students.

Yes ▼

Sample

7

23. For students participating in distance learning, the District followed attendance procedures defined in a distance learning plan ADE approved.

Yes ▼

Information technology

Objective: To determine whether the District adopted an information technology (IT) security framework that aligned with credible industry standards and implemented controls that provide reasonable assurance that its data was accurate and reliable and protected from unintended exposure and consequences. Test work should determine that the District adopted a framework and controls were operating to protect District and student data.

1. The District maintained adequate separation of duties in its IT systems that prevented 1 employee from completing a transaction without additional review and approval procedures.

Yes ▼

2. The District reviewed and documented any system or software changes implemented.

Yes ▼

3. The District assessed security risks for its systems and data and provided employees annual security awareness training.

Yes ▼

4. The District removed terminated or transferred employees' or vendors' access immediately from all systems.

Yes ▼

5. The District's system software and hardware was physically protected from unauthorized access, theft, and environmental hazards.

Yes ▼

6. The District scheduled and performed backup-control procedures for all critical systems at least annually to ensure uninterrupted operations and minimal loss of data.

Yes ▼

7. The District routinely completed software and application updates and patches when they became available.

Yes ▼

8. The District had vendor contracts or data-sharing agreements in place with 3rd parties accessing or hosting District data that addressed controls to support security and processing integrity, and backup procedures if applicable, before data was accessed/shared.

Yes ▼

9. The District ensured changes to data in business (i.e., employee information, pay rates) and IT (i.e., user roles, access rights) systems were approved by an authorized individual prior to processing changes.

Yes ▼

10. The District enforced data security policies that required strong network passwords that aligned with credible industry standards, such as strong password requirements, screen locks, repeated failed sign-on attempt lockouts, and prohibited sharing of user IDs and passwords.

Yes ▼

11. The District's IT systems generated electronic audit trail reports or change logs with information about the electronic transactions that the District reviewed or analyzed regularly to determine transactions' propriety.

Yes ▼

12. The District monitored and reviewed IT system-generated incident or error reports to identify security threats or other unusual activity and addressed the instances.

Yes ▼

13. The District had recovery and contingency planning documents in place to restore or resume system services in case of disruption or failure that were reviewed and tested at least annually.

Yes ▼

Transportation support

Objective: To determine whether the District has implemented effective controls for its transportation program to ensure it properly reports its transportation miles and student riders to ADE, which helps to ensure the District receives the appropriate amount of State aid.

1. The District accurately calculated and maintained documentation for miles and students reported on the Transportation Route Report submitted to ADE. [A.R.S. §15-922](#)

No ▼

The District did not maintain adequate documentation to support the number of route miles and eligible students reported on the Transportation Route Report submitted to ADE; a difference of 1,871 miles and 42 students was noted.

Records management

Objective: To determine whether the District has implemented effective controls to properly protect and maintain its records, including student and employee data, and that its records were disposed of securely and in accordance with established time frames.

1. The District established and followed policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers. www.azlibrary.gov/records

Yes

General long-term debt

Objective: To determine whether the District is following the laws related to bonds to ensure voters are informed and the District complies with the bond covenants.

1. The District calculated and issued debt in accordance with Arizona Revised Statutes and the Arizona Constitution. [A.R.S. §15-1021](#)

Yes

2. The District did not expend bond proceeds for items with useful lives less than the average life of the bonds issued or 5 years. [A.R.S. §15-1021\(F\)](#)

Yes

3. If outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board transferred the remaining balance to the Debt Service Fund. Otherwise, if the District had no outstanding bonded indebtedness and a balance remained in the Bond Building Fund after the acquisition or construction of facilities for which the bonds were issued, the governing board used the remaining balance to reduce taxes. [A.R.S. §15-1024\(B\)](#)

N/A

Bond Building Fund still active.

4. The District credited interest or other money earned from investing bond proceeds to the Debt Service Fund unless the voters authorized the interest to be credited to the Bond Building Fund or federal laws or rules require the interest to be used for capital expenditures. [A.R.S. §15-1024\(C\)](#)

Yes

Preparer (AUDIT FIRM Representative)

Christopher W. Heinfeld, CPA

Title

Partner

Date

03/31/2022



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: April 26, 2022

TITLE: Approval of Fireworks for Canyon del Oro High School and Ironwood Ridge High School Graduation Ceremonies

BACKGROUND:

Canyon del Oro High School Student Government and Ironwood Ridge High School Student Government are requesting approval for their proposed fireworks displays on May 17, 2022 (CDO) and May 18, 2022 (IRHS).

Attached are the respective letters from Canyon del Oro High School and Ironwood Ridge High School.

Amphitheater High School Student Government and principal inquired with the City of Tucson regarding the possibility of conducting a fireworks display for graduation; however, the City of Tucson stated that firework displays are prohibited in city limits.

RECOMMENDATION:

It is the recommendation of the administration that the above request be approved.

INITIATED BY:

Matthew Munger
Associate Superintendent for Secondary Education

Date: April 22, 2022

Todd A. Jaeger, J.D., Superintendent



IRONWOOD RIDGE HIGH SCHOOL

Brent Spencer, Principal
Terri Amonson, Assistant Principal
Patricia Harris, Assistant Principal
Kristie Stevens, Assistant Principal
2475 W. Naranja Dr., Oro Valley, AZ 85742
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Matthew A. Kopec

Susan Zibrat

SUPERINTENDENT

Todd A. Jaeger, J.D.

To: Mr. Matt Munger
Associate Superintendent of Secondary Education

From: Brent Spencer
Principal, Ironwood Ridge High School

Date: April 4th, 2022

Re: 2022 Graduation Fireworks (May 18th, 2022)

On behalf of the Ironwood Ridge Faculty and Student Government, the administration of Ironwood Ridge recommends and requests approval by the Amphitheater School District to conduct a fireworks display at Graduation (May 18th, 2022). The fireworks display would be occur at the conclusion of the official ceremony.

Funding for the display is being supported by Ironwood Ridge's Student Government and an inspector, employed by Golder Ranch Fire Department, will conduct a pre-game inspection to ensure all safety precautions and measures have been taken.

The contract will be reviewed by Amphitheater School District's Legal Counsel to ensure that all relevant and required contractual elements have been met prior to seeking authorization.

Ironwood Ridge's School Resource Officers will assist in coordinating logistics and requirements with Golder Ranch Fire Department, the vendor and site administration.

Thank you for considering the request. I would be happy to meet to discuss any concerns, stipulations or requirements that must be met in order to conduct the show.

Respectfully,

Brent Spencer
Principal

Terri Amonson
Assistant Principal
Curriculum & Instruction

Patricia Harris
Assistant Principal
Facilities & Operations

Kristie Stevens
Assistant Principal
Athletics & Activities

Amphitheater High • Canyon del Oro High • Ironwood Ridge High
Amphitheater Middle School • Coronado K-8 School • Cross Middle School • La Cima Middle School • Wilson K-8 School
Copper Creek Elementary • Donaldson Elementary • Harelson Elementary • Holaway Elementary • Innovation Academy • Keeling Elementary
Mesa Verde Elementary • Nash Elementary • Painted Sky Elementary • Prince Elementary • Rio Vista Elementary • Walker Elementary • Rillito Center • Amphi Academy Online

Amphitheater Unified School District does not discriminate on the basis of race, color, religion/religious beliefs, gender, sex, age, national origin, sexual orientation, creed, citizenship status, marital status, political beliefs/affiliation, disability, home language, family, social or cultural background in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups. Inquiries regarding the District's non-discrimination policies are handled at 701 W. Wetmore Road, Tucson, Arizona 85705 by Frances Araujo Lopez, the Equity & Safety Compliance Officer and Title IX Coordinator, (520) 696-5164, faaraujolopez@amphi.com or Kristin McGrav, Executive Director of Student Services, (520) 696-5230, kmcgraw@amphi.com.

EXHIBIT A

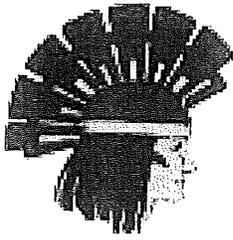
CANYON DEL ORO HIGH SCHOOL

Tuesday, May 17, 2022

Graduation

2 minutes

Total Aerial Effects 58



Following the graduation ceremony, Canyon Del Oro's celebration ends with an impressive series of powerful booms and beautiful colors to electrify and thrill the 2022 graduates and their guests.

Aerial Display:

Canyon Del Oro's Graduation celebration contains an exciting assortment of brilliantly-colored shells, including Chrysanthemums, Waves, Crowns, Peonies and Diadems in gorgeous Reds, Yellows, Blues, Greens, Silvers, and Golds.

Your Aerial Display will contain a total of 30 aerial shells.

3" - **30** Chinese Fancy's & Specials

GRANDE FINALE:

Canyon Del Oro's Graduation fireworks ends in spectacular excitement as multiple styles of brilliantly-colored shells, rocket skyward growing and glowing in breath-taking Blues, Golds, Greens, Silvers, Yellows, Purples and Red.

Your Grande Finale consists of 28 – 3" aerial shells.

Total Budget for Fireworks, Delivery and Set-up, Head Pyro and Crew, FAA Notification, Permit Submission and \$10 Mil. Insurance:

\$1,295.00

Fireworks Productions of Arizona (FPA) submits this proposal based on planned costs and display size. The size and/or the cost of the display may be re-proposed based on product availability or cost adjustments. FPA submits this proposal in good faith, planning to provide communication on any changes in a timely manner.



GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

DATE OF MEETING: April 26, 2022

TITLE: Approval of Out of State Travel

BACKGROUND:
STUDENTS

Shana Hayes, Megan Frederiksen, Carly Bissonnette, Stephanie Ponce, Ben Goodrich, Tina Payne, Shannon Soto, Briana McQuown, Brandi McQuown, Heather Brannock, Brandi Hartman, Michael Lichtenstein Krissy Moreno, Zack Green, Samantha Pinkerton, Brianne McClanahan Nelda Chimienti, Andrea Mosseri, and Tyler Vogt request permission to take 43 5th Grade Mesa Verde students to Forces in Motion and American Heritage field trip to Buena Park and Oak Glen, California on May 4-6, 2022. Approximate cost of travel is \$18,720.00 and will be paid using auxiliary, and tax credit funds. Two school days are missed and substitutes are required.

STAFF

Walt Mangum requests permission to attend CISCO Training and Conference in Las Vegas, Nevada on June 12-16, 2022. Approximate cost of travel is \$1,117.64 and will be paid using Maintenance/Operations funds. No school days are missed and no substitutes are required.

Table with 3 columns: Budget Code, Key, and Description. Rows include codes for Auxiliary, Tax Credit, and M & O with corresponding descriptions for Classroom Instruction, Student Travel, and Training Non-Instructional Staff.

RECOMMENDATION:

It is the recommendation of the administration that the above travel be approved.

INITIATED BY:

Signature of Matthew Munger
Matthew Munger
Associate Superintendent for Secondary Education

Date: April 18, 2022

Signature of Todd A. Jaeger
Todd A. Jaeger, J.D., Superintendent

AMPHITHEATER PUBLIC SCHOOLS
STAFF/STUDENT TRAVEL REQUEST

Attach supporting documentation as needed

ORIGINAL SUBMISSION

THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL

SCHOOL: Mesa Verde

ESTIMATED NUMBER OF STUDENTS: 43

NAME OF SCHOOL GROUP/CLUB/ENTITY: 5th Grade

STAFF ADVISOR(S)/CHAPERONES: Shana Hayes, Megan Frederiksen, Carly Bissonnette, Stephanie Ponce, Ben Goodrich, Tina Payne, Shannon Soto, Briana McQuown, Brandi McQuown, Heather Brannock, Brandi Hartman, Michael Lichtenstein, Krissy Moreno, Zack Green, Samantah Pinkerton, Brianne McClanahan, Nelda Chimienti, Andrea Mosseri, Tyler Vogt

ABSENCE: # Days 2 Sub Required: Yes No # of School Days Missed 2

ACTIVITY / EVENT / PURPOSE OF TRAVEL: Forces In Motion and American Heritage

DESTINATION OF TRAVEL: Buena Park CA and Oak Glen, CA

DATES OF TRAVEL: May 4th - May 6th, 2022

ACADEMIC BENEFITS TO STUDENTS: Students will have hands on exploration with forces of motion relating directly to our science curriculum. Students will learn how kinetic energy and speed are used to create attractions and gain an understanding of the real-world application of physics. The historical simulation at Riley's Farms will depict the key events that led to the American Revolution. The students will take on the duties of the soldiers, reenact the battles, and arrive at historically accurate solutions. They will experience a first-hand glimpse of America's past during an historical American Revolution Reenactment. The students will be put into groups where they will participate and compete in a scavenger hunt for both experiences. Prizes will be given for an American Revoltuion Cause and Effect Jeopardy competition.

PROPOSED METHOD OF TRANSPORTATION:

District-owned vehicles

Transportation approval: _____

Other Project Exploration

Are expenses paid from any of the following accounts? Auxiliary yes Tax Credits yes Club Funds _____
Parent Organization _____

EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)

	APPROX. COST	BUDGET CODE
Registration	<u>\$18,720.00</u>	<u>525/526-00-100-1001-6892-116-0000</u>
	_____	_____
	_____	_____

Transportation	_____	_____
Meals	_____	_____
Lodging	_____	_____
Substitutes	_____	_____
TOTAL	\$18,720.00	

WILL THE DISTRICT RECEIVE REIMBURSEMENT? **no**
 IF SO, SOURCE & AMOUNTS: **the field trip is paid for with tax credit donations and by the parents.**

HOW ARE CHAPERONE EXPENSES PAID? **Chaperones pay for themselves**

COST TO EACH STUDENT \$ **\$390.00**

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **Scholarships**

FUNDING SOURCE(S): **Tax credits and parents**

FUNDRAISING ACTIVITIES PLANNED (If applicable):
n/a

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: _____
 Signature

4/6/22
 Date

APPROVED BY: Wendy Brullas Oden
 Principal/Supervisor

4/6/22
 Date

Josi Call
 Associate Superintendent/Supervisor

4/6/22
 Date

**AMPHITHEATER PUBLIC SCHOOLS
STAFF TRAVEL/CONFERENCE REQUEST**

THIS FORM SHOULD BE USED FOR ALL TRAVEL EXCEPT THAT TRAVEL WITHIN PIMA COUNTY OR A.I.A. SANCTIONED EVENT TRAVEL.

EMPLOYEE(S): 1 Walt Mangum SCHOOL: District Offices
 - - Department (opt.): Technology
 - - DATE(S): 6/12/22-6/16/22

ACTIVITY/EVENT: CISCO TRAINING AND CONFERENCE

LOCATION: LAS VEGAS, NV

ABSENCE: # Days 4 Sub Required: Yes No # of School Days Missed 0

EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)

	<u>APPROXIMATE COST</u>	<u>BUDGET CODE/DESCRIPTION</u>
		<small>(Note: Tax credit contributions are District funds and require a budget code.)</small>
Registration	<u>0</u>	_____
Transportation	<u>497.16</u>	Mode <u>Air and Uber</u> <u>001.00.100.2579.6582.550.0000</u>
Rental Car	<u>0</u>	_____
Meals	<u>108.00</u>	<u>001.00.100.2579.6582.550.0000</u>
Lodging	<u>512.48</u>	<u>001.00.100.2579.6582.550.0000</u>
Substitutes	_____	_____
TOTAL	<u>1117.64</u>	

The District will (or) will not receive reimbursement from outside sources.

Purpose of travel: Network Administration and Security Training

Outcomes and academic benefits to students and staff: Network Security

The travel is necessary for the implementation of the project funding the travel.

Submitted by: Walt Mangum 4/13/22
 Signature Date
[Signature] 4/13/22
 Principal/Supervisor Date
[Signature] 4/13/22
 Associate Superintendent/Superintendent Date



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: **April 26, 2022**

TITLE: Resolution of the Governing Board Recognizing the Contributions of Teachers and Educational Professionals in the District and Setting May 2 - 6, 2022 as “Teacher and Educational Professionals Appreciation Week” and Tuesday, May 3, 2022 as “Teacher and Educational Professionals Day”

BACKGROUND:

On April 12, 2022, the Governing Board approved the first of two resolutions presented to recognize the dedicated public servants who work in the Amphitheater District. The agenda item explained that Amphitheater Public Schools recognizes employees annually in April to acknowledge and thank them for their dedication and service to students and the community throughout the year. The resolution for support staff occurs at the first meeting in April to align with the national administrative support staff day in late April. The resolution for teachers and professional staff occurs at the next April meeting to align with National Teacher Appreciation Week.

National Teacher Appreciation Week has been designated as the first full week in May by the National PTA, in cooperation with the NEA, for decades. This year, National PTA “Teacher Appreciation Week” will be May 2-6, 2022, with “National Teacher Day” being observed on Tuesday, May 3, 2022.

Teachers, nurses and other professional employees deserve respect and appreciation every day for their selfless dedication to community service and the futures of children. During these extraordinary and challenging times, they continue to step up in new ways to support their communities and their students. While these public servants should be thanked regularly for the valuable benefits that they provide the community, focusing a celebration of their efforts on specific dates memorializes that appreciation and serves to remind everyone how much these personnel do for students and, in turn, our community as a whole.

Therefore, Administration recommends that the Governing Board acknowledge a week of recognition consistent with that set by the National PTA, but use that week to recognize teachers and the other educational professionals who work together to impact the lives of our students so positively. It is recommended that the Governing Board recognize the week of May 2-6, 2022 as “Teacher and Educational Professionals Appreciation Week” and Tuesday, May 3, 2022 as “Teacher and Educational Professionals Day.” A resolution has been prepared to recognize their contributions.

RECOMMENDATION:

The Administration recommends the Board’s adoption and dissemination of the attached form of resolution.

INITIATED BY:

Michelle H. Tong, J.D.,
Associate to the Superintendent and General Counsel

Date: April 18, 2022

Todd A. Jaeger, J.D., Superintendent

**A RESOLUTION OF THE GOVERNING BOARD OF
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10
OF PIMA COUNTY, ARIZONA,
RECOGNIZING THE SPECIAL CONTRIBUTIONS
OF TEACHERS AND EDUCATIONAL PROFESSIONALS**

WHEREAS, the Amphitheater Unified School District (“the District”) exists for the purpose of providing a free public education to Arizona children;

WHEREAS, the Governing Board is charged with the supervision and governance of the District, including the authority to employ persons necessary to carry out the purpose of the District;

WHEREAS, the quality of education received by District students is directly attributable to the dedication, effort and talents of the District’s teachers and other professional employees who provide instruction and related services to students;

WHEREAS, teachers, counselors, school nurses, therapists and other professional staff teach, guide and nurture our community's children every day;

WHEREAS, these educators are true heroes in our communities, who through their dedication to children, work millions of small miracles every day;

WHEREAS, the vast majority of teachers and other education professionals in the United States are proud to be advocates for children, public education, and their profession;

WHEREAS, teachers and educational professionals have worked endless hours throughout the pandemic to ensure that students obtain the knowledge, skills, values, experiences, and foundations necessary to become effective and beneficial citizens of the community, including, but not limited to, working long hours day and night to ensure that classes would be covered and lessons prepared for learning to continue during high community transmissions of COVID-19; tutoring students after school and on Saturdays to ensure that students received every opportunity to graduate with their class despite losses caused by the pandemic; and contacting families at home to provide assistance so students needing to isolate due to COVID-19 could remain on track with their peers;

WHEREAS, these educators remained focused during these extraordinary and trying times to ensure that students learned the qualities and skills that this Governing Board determined in its Portrait of a Graduate to be important to develop in all students who earn a diploma from the Amphitheater School District;

WHEREAS, everyone in society has benefitted from a teacher’s dedication, devotion, instruction, and enterprise, yet there still remains no major campaign to encourage our communities to regularly thank our teachers;

WHEREAS, schools, parents and students across the country celebrate the contributions of teachers, specifically, with Teacher and Educational Professionals Appreciation Week and Teacher and Educational Professionals Day;

WHEREAS, the National Parent and Teachers Organization and the National Education Association have traditionally called for teacher recognition on an annual basis and have done so again in 2022, by designating May 2 - 6, 2022 as “Teacher and Educational Professionals Appreciation Week” and Tuesday, May 3, 2022 as “Teacher and Educational Professionals Day”;

WHEREAS, the Governing Board sincerely believes that the appreciation of all school District staff should be ongoing and not limited to one day or week per year, but also recognizes the value of annually capturing public attention on a particular day; and

WHEREAS, the focus and attention of the public can be maximized by the coordination of District recognition activities for teachers and other professional employees consistent with national observances of the same;

NOW, THEREFORE, BE IT RESOLVED by the Amphitheater Unified School District Governing Board that the District hereby recognizes the special contributions which teachers and educational professionals of the District make every day, but sets apart the week of May 2 - 6, 2022 as “Teacher and Educational Professionals Appreciation Week” and Tuesday, May 3, 2022 as “Teacher and Educational Professionals Day”;

BE IT FURTHER RESOLVED by the Governing Board that it urges Congress to establish a permanent day of recognition for teachers and educational professionals, reflecting the unique and vital role our educators have played and continue to play in the development of our future citizens and thereby the preservation and advancement of our Union.

The Governing Board invites other school district governing boards to join them in this celebration of the special contributions of professional district employees.

PASSED AND ADOPTED by the Governing Board this 26th day of April, 2022.

Governing Board Members:

Vicki Cox Golder,
President

Deanna M. Day, M.Ed.,
Vice-President

Scott K. Baker, Ph.D.

Matthew A. Kopec

Susan Zibrat



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: **April 26, 2022**

TITLE: **Approval of Joint Recommendation from Meet and Confer Committee for Initial Changes to Employee Compensation for Fiscal Year 2022-2023**

BACKGROUND:

Representatives of the Amphitheater Education Association (AEA) and the District Administration have begun meeting and conferring regarding a compensation package recommendation for Fiscal Year (FY) 2022-2023. The teams began with a joint survey of employees to gather input on matters to be discussed during the compensation portion of meet and confer. They used this data to focus their discussions for a recommendation for the use of new and unencumbered funds to be received from the State of Arizona that are available for employee compensation and fringe benefits in FY 22-23. A summary of the results of the survey is on the meet and confer page on the District website.

The meet and confer committee developed this recommendation without the benefit of a final projection of what new funding will be provided to school districts for FY 22-23. To date, the Arizona legislature has not adopted a state budget for next year. Fortunately, the voters in Arizona put a mandatory minimum annual inflationary increase in place for school districts through Prop 123 to ensure that public school districts do receive some form of an inflationary increase each year. The maximum amount that Prop 123 guarantees school districts annually is two percent (2%).

The meet and confer committee provided a unanimous but partial joint recommendation for FY 22-23 that passes through the full two percent (2%) increase in state funding guaranteed by Prop 123, to employees, ensuring each employee will receive a minimum 2 % pay increase (based on 1.0 FTE) for FY 22-23. The committee provided this partial recommendation for employees to have the benefit of knowing that they will receive, at a minimum, a 2% wage increase when they open enroll for employee fringe benefits in May. Recognizing that inflation is high, the meet and confer committee further recommends that the District increase its annual contribution to employee fringe benefits coverage by \$264 to ensure that there are health care options for employees that do not increase the amount paid by the employee.

The meet and confer committee is continuing to meet to be able to provide the Governing Board with a complete recommendation for a FY 22-23 employee compensation and fringe benefit package at a future meeting. The committee will meet in May, and both teams have agreed they will make additional recommendations for compensation if more state funding beyond the 2% Prop 123 guarantees becomes available.

This partial recommendation is in addition to the 4% retention stipend that the Governing Board approved for all returning employees in January 2022. The 4% retention will still be applied on top of the 2% pay increase recommended by the Meet and Confer Committee -- resulting in 6% higher earnings for employees in FY 22-23.

Through the meet and confer process, the committee developed the joint recommendation that is submitted with this agenda item. It makes the following recommendations:

We, the undersigned members of the Certificated/Professional and Support Staff Meet and Confer Teams have met and conferred as a unified group concerning a compensation package for District employees for the 2022-2023 fiscal year. Because open enrollment

for benefits begins soon, the teams are providing this initial recommendation for employees to be able to make a decision during open enrollment for insurance benefits. This is a partial recommendation. The teams are continuing to meet with our next meeting scheduled in May 2022. As of the date of this recommendation, there is no state budget. Therefore, we recommend that the Superintendent present the following partial compensation package to the Governing Board on April 26, 2022 for District employees:

- 1. Add the anticipated two percent (2%) from the Prop 123 inflationary increase to the base wage for all returning employees.*
- 2. To help offset the impact of inflation and health insurance increases, the District will increase the annual contribution for employee medical benefits by \$264.*
- 3. The salary increases described above are based upon a 1.0 FTE.*

Employee Input on Recommendations

Following the conclusion of the meet and confer policy process, the meet and confer committee presented its recommendation to District personnel for approval and comment using Survey Monkey. Because this is the last Board meeting scheduled for the Board to be able to consider the joint recommendation before open enrollment for employee fringe benefits begins in May 2022, the survey was sent to all District employees on Friday, April 22, 2022. Employees will be able to provide input through Monday, April 25, 2022, and the survey results will be shared during the Board meeting.

RECOMMENDATION:

Administration recommends that the Governing Board approve the joint recommendation as presented and, because this is only an initial joint recommendation, reserve the right to approve additional recommended changes to employee compensation and fringe benefits for FY 22-23 as may be provided through the meet and confer process.

Approval of this item as presented permits the following minimum changes to the employee wage and fringe benefits changes for qualified returning employees for FY 22-23:

1. Increase base wages for qualified returning employees by two percent (2%) (based on a 1.0 FTE), and
2. Increase the annual District contribution for employee fringe benefits by \$264.

Finally, appreciation is expressed to the members of the meet and confer teams who spent many hours researching and developing the proposed joint recommendation. Those team members are:

Amphitheater Education Association Professional Staff Team

Michelle Bulisache
Patricia Hebert
Amanda Hay (replaced Lisa Millerd)
Robert Young - Facilitator

District Professional Staff Team

Matt Munger
Michelle Tong
Chris Trimble
Tassi Call - Facilitator

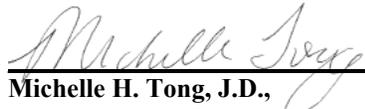
**Amphitheater Education Association
Support Staff Team**

Jimmy Harper
Lisa Millerd (replaced Victor Ortiz)
Robert Wacker
Vanessa Harding - Facilitator

District Support Staff Team

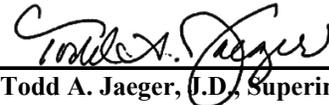
Richard La Nasa
JJ Letts
Angela Wichers
Chris Gutierrez – Facilitator

INITIATED BY:



Michelle H. Tong, J.D.,
Associate to the Superintendent and General Counsel

Date: April 22, 2022



Todd A. Jaeger, J.D., Superintendent