**Final Posting: Monday, July 28, 2025 at 4:00pm**

**REGULAR PUBLIC MEETING OF THE AMPHITHEATER GOVERNING BOARD**

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

**Tuesday, July 29, 2025**

**6:00 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*.

*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 in the lobby. 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 and Chief Financial Officer.
[4] Study session items are for discussion only; no action will be taken.

1. **CALL TO ORDER**
Ms. Susan Zibrat, President

2. **EXECUTIVE SESSION*** **4**
1. Motion to Recess Open Meeting and Hold an Executive Session for:
A. Consideration and Determination of Appeal of Long-term Suspension Hearing Officer's Decision Pursuant to A.R.S. § 15-843(A), Regarding, Student #30054755

3. **RECONVENE PUBLIC MEETING**

4. **PLEDGE OF ALLEGIANCE**

5. **ANNOUNCEMENT OF DATE AND TIME OF THE NEXT REGULAR GOVERNING BOARD MEETING**
Tuesday, August 12, 2025 at 6:00 p.m. at the Wetmore Center, 701 W. Wetmore Road, Tucson AZ, 85705, in the Leadership and Professional Development Center, SE Entrance and Parking.

6. **INFORMATION**[2]
A. Oro Valley Town Update 5
B. Superintendent's Report 6
C. Status of Construction Projects 24

7. **PUBLIC COMMENT**[1] (30 Minutes Maximum)

8. **CONSENT AGENDA**[3]
A. Approval of Appointment of Non-Administrative Personnel 48
B. Approval of Personnel Changes 54
C. Approval of Leave(s) of Absence 64
D. Approval of Separation(s) and Termination(s) 66
E. Approval of Stipend for Coaching Volunteers 69
F. Approval of Minutes of Previous Meeting(s) 71
G. Approval of Oro Valley Police Department, Tucson Police Department, and Pima County Sheriff's Department Special Duty Program Agreements for Special Duty Law Enforcement Services
H. Approval of Vouchers Totaling and Not Exceeding Approximately $6,120,729.89 75
I. Approval of Parent Support Organization(s) - 2025-2026 76
J. Receipt of May and June 2025 Reports on School Auxiliary and Club Balances 78
K. Approval of Disposal of Surplus Property via PublicSurplus.com 95
L. 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, 2024 96
M. Approval of Arizona Department of Administration School Facilities Division Building Renewal Grants 283
N. Approval of Site Fundraising Activities 320
O. Approval of Out of State Travel 321

P. Approval of Site Fundraising Activities

9. **PUBLIC COMMENT**[1] (30 Minutes Maximum)

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

* 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.

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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 Superintendent's office: (520) 696-5205.**

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Executive Session**

1. **Motion to Recess Open Meeting and Hold an Executive Session for:**
   - **A. Consideration and Determination of Appeal of Long-term Suspension Hearing Officer's Decision Pursuant to A.R.S. § 15-843(A), Regarding, Student # 30054755**

**RECOMMENDATION:**

The Administration recommends the Board convene an executive session for the purpose of discussing the matter identified above as permitted by A.R.S. § 15-843(A).

**INITIATED BY:**

**Date: July 15, 2025**

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

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

**DATE OF MEETING: July 29, 2025**

**TITLE: Oro Valley Town Update**

**BACKGROUND:**
Oro Valley Councilmember Elizabeth Robb will present an update on the Town of Oro Valley. Ms. Robb is the council liaison to the Amphitheater School District.

**RECOMMENDATION:**
This item is presented for the Board's information.

**INITIATED BY:** **Date: July 15, 2025**

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

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

**DATE OF MEETING: July 29, 2025**

**TITLE: Superintendent's Report**

**BACKGROUND:**
The Superintendent will provide a brief review of recent and future activities in the District and community.

**RECOMMENDATION:**
This item is presented for the Board's information.

**INITIATED BY:** **Date: July 15, 2025**

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

July 29, 2025



# Superintendent's Report

# State Legislative Session Statistics

**179**

Days in Session

The 57th Regular Session of the Arizona Legislature adjourned sine die at 1:00 p.m.

**1,724**

Total number of bills introduced during the legislative session.

**439**

Bills that successfully passed through the Legislature.

**174**

Bills signed into law.

**265**

Bills Vetoed

Bills that passed but were vetoed.

**35**

Memorials & Resolutions

Out of 130 introduced, 35 were ultimately enacted.

# State Legislative Themes

- Reauthorization of Prop 123
- School district financial accountability and alleged financial mismanagement
- School board reforms
- School district ending cash balances
- Receivership
- Teacher pay
- Vouchers

# Vetoed Bills of Note

- **HB 2167 school districts; records; noncompliance penalties** (Gress)
  - Districts out of compliance with USFR: cannot bond and override, face a civil penalty (later changed to be on the superintendent and business staff), mandated training from ADE.
- **HB 2169 school districts; board meetings; expenditures** (Gress)
  - Mandates all governing board meetings be held in the school district boundaries.
  - Requires all governing board meetings for districts over 5,000 to be live streamed.
  - Requires governing boards provide the public with all supplemental materials.
  - Makes changes to approval for out-of-state travel.
- **HB 2610 school districts; board members; superintendent** (Gress)
  - For schools in receivership: superintendent must be terminated for cause, each governing board seat is declared vacant, and county superintendent replaces the vacancies
  - Prohibits a governing board from entering into two real estate transactions in a 12-month period regarding the same parties and property, mandates training.
- **HB 2640 school districts; leases; termination; renewal** (Gress)
  - First right of refusal for charter schools when a district seeks to terminate or refuse to renew the lease of a building, an amendment added exempts the proceeds from the sales of property to charter schools from certain statutory restrictions and requirements.

# Prop 123 Nothing Burger

## Governor Hobbs' Proposal for 123

- Called for a special election in 2025.
- Proposed a permanent distribution from the land trust of 5.5% (a 3% increase from the underlying 2.5%).
- The permanent distribution was specifically dedicated to increasing teacher salaries.
- Suggested a temporary ten-year distribution rate of 1.4% for more flexible dollars in the base.
- Required a 2/3rds vote to enact triggers that allow the Legislature to suspend inflation increases.
- The plan did not make progress during the session.

## Republican Caucus Proposal for 123

- Senator Mesnard and Representative Gress proposed creating a Teacher Pay Fund within ADE.
- Required schools to give the same amount of money to every teacher.
- Teachers must spend at least 50%-75% of their time in a classroom.
- Teachers must be rated in the top two performance categories on their evaluation.

# State Budget – Vouchers/ESAs

- Several bills were introduced by Democrats to add transparency measures, salary caps, and other caps.
- None of these bills advanced through the legislative process.
- The enacted budget included a $52 million supplemental appropriation for vouchers for FY 25.

# State Budget – Formula Spending

- **Inflation Adjustments**: Increases the base level ($5,113.26) and the transportation funding levels and Charter Additional Assistance by 2.0% for standard inflation.
- **State Aid Supplement**: Continues $75M state aid supplement from Prop 123 from the General Fund.
- **State Land Trust**: Shifts the State Land Trust contribution dollars that expire at the end of this fiscal year to the general fund ($285M).
- **Opportunity/Poverty Weight**: $37M to fund 3rd year opportunity/poverty weight increase as one-time.
- **Additional Assistance**: $29M to fund 3rd year District Additional Assistance as one-time ($23.1M for District Additional Assistance, $6M for Charter Additional Assistance).

# State Budget – School Facilities

- **Building Renewal Grants**: $17M ongoing and $183M one-time.
- **New School Facilities**: $105.6M for FY2026 and $94.1M for FY2027.
- **End of Useful Life Projects**: $10M allowed for SFD use.
- **Extension of School Facilities Oversight Board:** extended until 2030 (HB 2313)

# State Budget – Tax Credits

- Extends the use of the public-school extracurricular tax credit for capital purchases until June 30, 2029.
- Using the public school tax credit for these purposes had sunset in 2024.

# State Budget – AEL

**Two-Year Override**: Overrides the AEL for two fiscal years, 2026 and 2027 (SCR 1041 and SCR 1042); issue remains unresolved by long-term solution.

# Our Federal Education Budget Status

- **Last Superintendent Report**: Many of our federal grant funds and allocations were in question for the coming year.
- **June 30**: Allocated funds were frozen in several funds.
- **July 25 (Admin Retreat)**: Mr. Little and I announced the funding freezes; at that moment, feds released the frozen funds:



  - Title IV-B for before and after-school programs (Achieve) $1,116,600
  - Title IV-A Student Support & Academic Enrichment $257,518
  - Title III-A for English-learner services $87,656
  - Title II Improving Teacher Quality $429,854

# New Strings on the Released Funds

- The funding will be closely scrutinized, especially if the activity could benefit non-citizens.
- The Trump administration issued a new Interpretive Rule in the Federal Register clarifying who can receive federal benefits (https://public-inspection.federalregister.gov/2025-12925.pdf).
- New interpretation: only certain "qualified aliens" (e.g., lawful permanent residents, etc.) are eligible for federal public benefits and undocumented immigrants may not receive public benefits.
- "Basic public education", as protected by the Supreme Court's Plyler v. Doe (1982) decision is exempted from this interpretation.
- However, if the funding impacts afterschool programs and other activities that are not "basic public education," then districts will have to ensure that the benefits do not flow to non-citizens.
- This will create new challenges as federal law does not permit school districts to inquire regarding citizenship of students or their families.

# Our Federal Education Budget Status

- Federal Voucher Bill:
  - Last week, the US House Ways & Means Committee approved the nation's first federal voucher program — titled "Qualified Elementary and Secondary Education Scholarships".
  - This program is embedded in President Trump's "one big, beautiful" bill and would fund a voucher program that would cost US taxpayers a projected $20 billion over the next four years.

# Effective Teacher Conference

The District's Effective Teacher Conference was held at Panther Hall on Monday and today. This Amphi tradition welcomes educators who are new to our schools and provide information to help them get a strong start. Sessions covered everything from District culture and values to HR, benefits, AVID and personalized learning. It's all part of ensuring teachers feel informed, supported and ready for the year ahead. Thanks to all who made it happen this year.

# Ready for 2025-2026

Coronado K-8 welcomed incoming sixth graders and new middle school students for orientation last week. Across the District, schools have been busy with registration, orientations and other back-to-school preparations. The big day is almost here. Classes start next Wednesday -- August 6th!

# School Supply Drive

The annual KVOA school supply drive took place today at Amphi Middle School, running from 5 a.m. to 6:30 p.m. and collecting donations all day for Amphi students. This year, KVOA partnered with Tucson Values Teachers (represented by Amphi teacher and TVT board member Niki Tilicki, above right) to support the drive, and we're grateful to Chris Edwards, center, from Tucson Appliance for once again stepping up with a generous donation. Thank you to everyone in the community who contributed to helping our students start the year strong.

AMPHITHEATER
Public Schools

Amphitheater Public Schools
PROMISE OF A GRADUATE

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Status of Construction Projects**

## BACKGROUND:

Administration will present the Governing Board with current information on the status of construction projects funded with State of Arizona School Facilities Division and Bond Funding.

## RECOMMENDATION:

For information and discussion only.

## INITIATED BY:

**Richard C. La Nasa, Executive Manager, Operational Support** **Date: July 21, 2025**

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

**Status of Construction Projects**
**7.29.25 Governing Board Meeting**

President Zibrat, Vice President Day, Board Members and Superintendent Jaeger, it is my pleasure to provide you with an update of the projects currently under construction with School Facility Division Building Renewal Grant (BRG) and Bond funding.

## AHS:

### Bond Projects

| | |
|---|---|
| Main Gym Floor Resurfacing – 95 % Complete | $73,517 |
| Basketball Court (Exterior) Resurfacing – Complete | $50,281 |
| 801 Exterior Door Replacement – Complete | $7,870 |
| Fine Arts Classroom Renovations – 95% Complete | $158,646 |
| PAC House Lighting Modernization Design – PO Issued | $39,964 |
| Main Gym Elevator Cab and Door R & R – Nov. '25 | $15,800 |
| Staff Parking Lot Reconstruction – 95 % Complete | $139,784 |

### Adjacent Ways Projects

| | |
|---|---|
| Staff Parking Lot Fire Lane Reconstruction – 95 % | $114,466 |

### BRG Projects

| | |
|---|---|
| Campus Roof Replacements | |
| PH I, East Campus – Construction | $4,446,750 |
| PH II, West Campus – Construction | $3,250,796 |
| - Phase Grant Funding Requested | |
| South Gym HVAC Conversion Construction | $1,541,569 |
| - Phase Grant Funding Requested | |
| CP # 3 Chiller Replacement – 98 % Complete | $567,251 |

Main Gym Elevator Modernization – November '25 $120,285

**CDO:**

**Bond Projects**

South Gym Floor Repairs & Resurfacing $67,737
- Complete

T & M Building Central Plant Replacement Design $88,150
- PO Issued

North Gym Basketball Hoop Repair – Complete $17,118

Fine Arts House Lighting Modernization Design $19,744
- PO Issued

Tennis Court Lighting Replacement – Complete $29,296

**BRG Projects**

Campus Weatherization Design
- PH I, W Campus – Phase Grant Funding Requested $8,130
- PH II, E Campus – Phase Grant Funding Requested $7,860

Fire Alarm Replacement- Construct Started $1,996,169

Main Electric Fee Conductor Replacement $37,935
- Complete

Fire Alarm Monitoring Cellular Conversion $2,073
- Included in Fire Alarm Replacement Project

Domestic Water Main Line Replacement Assessment $7,105
- Grant Request Submitted

Hydronic Valve Replacements – Complete $14,231

**IRHS:**

**Bond Projects**

Main Gym Floor Resurfacing – Complete $79,296

Batter's Eye Installation – Structure On Site $43,884

Fine Arts Parking Renovations – Complete $13,058

Irrigation Electrical Service – PO Issued $4,475

Fine Arts Lighting Controls Design – PO Issued $12,300

**Adjacent Ways Projects**

Fine Arts Fire Lane Renovations – Complete $30,570

**BRG Projects**

Fire Alarm Monitoring Cellular Conversion - Complete $2,073

300 Building Roof Repair – Complete $49,770
- Assessment Funding Requested

Central Plant Tower # 2 Replacement $256,400
– BRG Application Submitted

**AMS:**

**Bond Projects**

East Property Line Fence Replacement – Complete $185,254

**BRG Projects**

Library Roof Replacement Design $20,100
– Phase Grant Funding Requested

Fire Alarm System Replacement – 45 % Complete $1,095,437

Fire Alarm Monitoring Cellular Conversion $2,073
- Included in Fire Alarm Replacement Project
-

**Copper Creek:**

**Bond Projects**

Stairway Tread R & R – Complete $31,461

**BRG Projects**

Cooling Tower Replacement – Complete $539,257

Fire Alarm Monitoring Cellular Conversion - Complete $2,073

**Coronado:**

**Bond Projects**

Gym Bleacher Replacement – Complete $99,902

Locker Room Door Replacement – Complete $3,948

**BRG Projects**

Fire Alarm Monitoring Cellular Conversion – Complete $2,073

**Cross:**

**BRG Projects**

Campus Weatherization Design $41,900
- Phase Grant Funding Requested

**Harelson:**

**BRG Projects**

Campus Roof Design $52,520
- Phase Grant Funding Requested

**Holaway**

**Bond Projects**

| | |
|---|---|
| Pre-School Parking Lot Renovations – Complete | $96,319 |
| Front Parking Lot Renovations – Complete | $55,710 |
| Rear Parking Lot Renovations – Complete | $6,883 |

**Adjacent Ways Projects**

| | |
|---|---|
| Front Parking Lot Fire Lane Renovations – Complete | $38,212 |
| Bus Loop Renovations – Complete | $12,939 |

**Innovation:**

**BRG Projects**

| | |
|---|---|
| Central Plant Chiller Replacement Construction | $1,099,133 |

- 98 % Complete ($605k BRG Funds/$495k Bond Funds)

| | |
|---|---|
| Fire Alarm Monitoring Cellular Conversion – Complete | $2,073 |

**Keeling:**

**Bond Projects**

| | |
|---|---|
| Kitchen Area Fire Sprinkler Addition – Complete | $4,516 |

**BRG Projects**

| | |
|---|---|
| MPR VCT Floor Replacement – Phase Grant Requested | $42,452 |
| Fire Alarm Monitoring Cellular Conversion – Complete | $2,073 |

**La Cima:**

**Bond Projects**

Locker Room Hallway VCT Demo & Polished Conc. $11,922
- Complete

MPR Hallway VCT Demo & Polished Conc. – Complete $17,788

**BRG Projects**

Campus Weatherization Design $33,920
- Phase Grant Funding Requested

Campus Roof Replacement Construction
- South Phase - Phase Grant Funding Requested $601,138
- MPR Phase – Phase Grant Funding Requested $1,653,475

MPR Floor Cracking Assessment $20,780
– Phase Grant Funding Requested

Fire Alarm Monitoring Cellular Conversion – Complete $2,073

**Mesa Verde**

**BRG Projects**

Campus Weatherization Assessment $9,695
- Phase Grant Funding Requested

Fire Alarm Monitoring Cellular Conversion - Complete $2,073

**Nash:**

**BRG Projects**

Campus Roof Design $67,240
- Phase Grant Funding Requested

**Painted Sky:**

**Bond Projects**

| | |
|---|---|
| Parking Lot Improvements – Complete | $45,336 |

**Adjacent Ways Projects**

| | |
|---|---|
| North Bus Loop & Fire Lane Improvements – Complete | $26,996 |

**BRG Projects**

| | |
|---|---|
| Boiler # 2 Replacement<br>- Phase Grant Funding Requested | $695,000 |
| Campus Weatherization Assessment – Complete<br>- Design Phase Grant Funding Requested | $9,405 |
| Campus Roof Replacement Assessment - Complete<br>- Design Phase Grant Funding Requested | $8,465 |
| Fire Alarm Monitoring Cellular Conversion – Complete | $2,073 |

**Prince:**

**Bond Projects**

| | |
|---|---|
| Front Parking Lot Improvements – Complete | $24,902 |

**Adjacent Ways Projects**

| | |
|---|---|
| Fire Lane Improvements – Complete | $18,481 |

**BRG Projects**

| | |
|---|---|
| Campus Roof Replacement Design<br>- Phase Grant Funding Requested | $47,760 |
| Campus Weatherization Design<br>- Phase Grant Funding Requested | $46,100 |

Fire Alarm Monitoring Cellular Conversion – Complete $2,073

**Rillito Center**

**BRG Projects**

Fire Alarm Monitoring Cellular Conversion – Complete $2,073

**Rio Vista**

**Bond Projects**

Structural Evaluation for Chiller Replacement – Complete $2,330

**BRG Projects**

Roof Counter Flashing Repairs $3,350
– Phase Grant Funding Requested

Rooftop Chiller Replacement $149,309
– BRG Application Submitted

**Walker**

**Bond Projects**

Admin Building HVAC Replacement – 50% Complete $91,278

**BRG Projects**

Roof Replacement Assessment $8,265
– Phase Grant Funding Requested

Fire Alarm Monitoring Cellular Conversion – Complete $2,073

**Wilson:**

**Adjacent Ways Projects**

Bus Loop & Fire Lane Improvements $145,800

**BRG Projects**

MPR Buildings Roof Replacement $1,949,989

- Phase Grant Funding Requested

Campus Weatherization Design $47,760
- Phase Grant Funding Requested

Fan Coil Replacements – Complete $73,747

Sump Pump Lift Station Repairs $55,805
- Phase Grant Funding Requested

July 29, 2025



# Status of Construction Projects Highlights

## BRG & Bond Funds

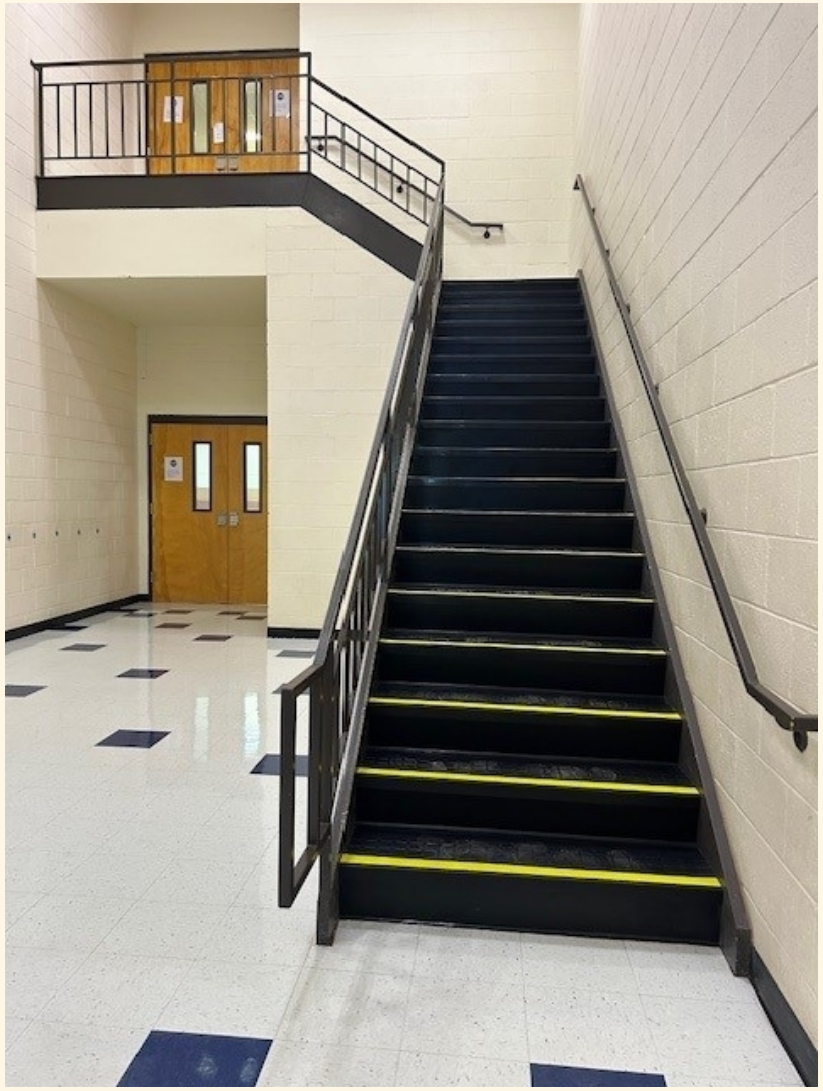
- Amphitheater High School Main Gym Floor Resurfacing – Bond Funds

- Amphitheater High School Exterior Basketball Court Re-Surfacing – Bond Funds

- Amphitheater High School West Parking Lot Reconstruction – Adjacent Ways & Bond Funds

- Amphitheater Middle School Security Fencing – Bond Funds

- Copper Creek Elementary School Stair Tread Replacement – Bond Funds



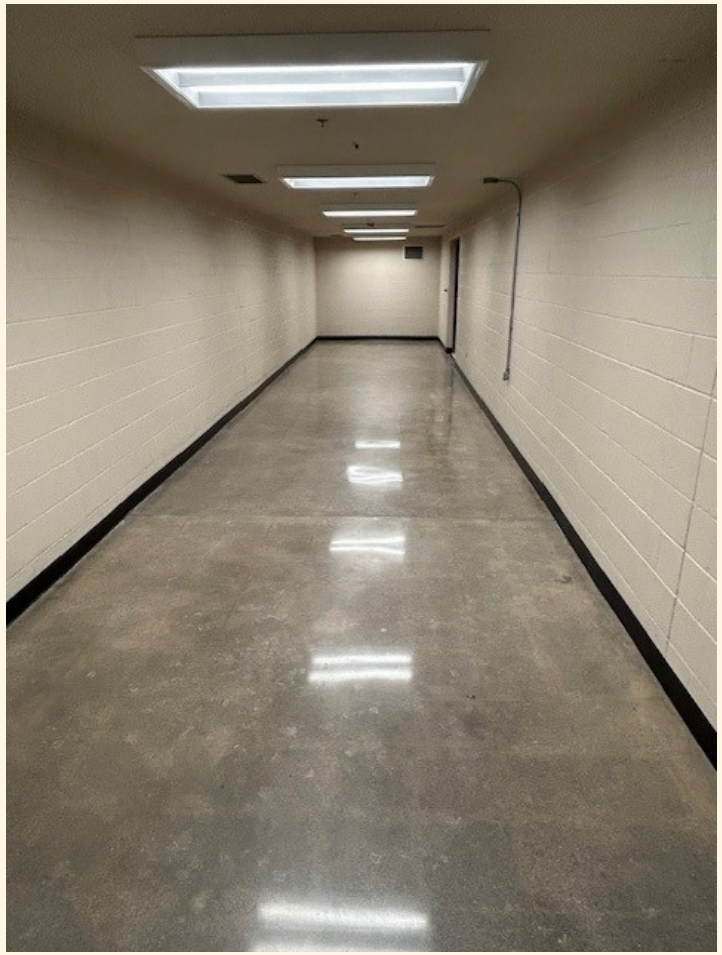
- Coronado K-8 Gym Bleacher Replacement - Bond Funds

- Holaway Elementary School Pavement Reconstruction & Restoration – Adjacent Ways & Bond Funds

- Innovation Academy Chiller Replacement – Bond & BRG Funds

- Ironwood Ridge High School Fine Arts Pavement Restoration – Adjacent Ways & Bond Funds

- La Cima Middle School VCT Removal & Polished Concrete Floor – Bond Funds



- Painted Sky Elementary School Pavement Restoration & Bus Loop Safety Improvements – Adjacent Ways & Bond Funds

- Prince Elementary School Pavement Restoration – Bond Funds

# June 2025 SFD BRG Phase Grant Funding Awards

| | |
|---|---|
| June 2025 Funding | $ |
| SY ’24 – ’25 New Grant Funding | $ 6,461,998 |
| SY ‘24 – ’25 Grant Project Funding Requests Pending Award | $ 15.6M |

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

**DATE OF MEETING:** **July 29, 2025**

**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 July 21, 2025.



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

**INITIATED BY:**

**John Hastings, Director of Human Resources** **Date: July 21, 2025**

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

**7/29/2025**

# GOVERNING BOARD MEETING APPOINTMENTS

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | LEVEL | EXPERIENCE CREDIT | ADD'L INFO | RECOMMENDED BY | COMMENT |
|---|---|---|---|---|---|---|---|---|---|
| Panneck | Jeffrey | Teacher - Social Studies | CT-RET | La Cima Middle School | | | Rescind | | |
| Slingerland | Janet | Teacher - Academic Intervention | CT-RET | Holaway Elementary | CTT-MA | 10 years | Replacement | Ms. Valentin | |
| Slingerland | Janet | Curriculum, Instruction, & Interv. S | CT-RET | Holaway Elementary | CTT-MA | 10 years | Replacement | Ms. Valentin | |
| Des Jarlais | Kiel | Counselor | CT-PR | CDO High School | COUN-EDS | 10 years | Replacement | Ms. Bulleigh | |
| Bauer | Zachary | Teacher - Social Studies | CT | La Cima Middle School | CTT-BA | 0 years | Replacement | Mr. Humphreys | |
| Berry-Kelley | Monique | Teacher - Grade 5 | CT | Nash Elementary | | | Rescind | | |
| Collet | Kellie | Teacher - Music | CT | Copper Creek Elementary | CTT-BA | 0 years | Replacement | Ms. Hillig | |
| Foster | Alyssa | Teacher - Grade 5 | CT | Wilson K-8 School | | | Correction | | Grade level |
| Freitas | Michele | Teacher - ELL/SEI | CT | Amphi High School | CTT-BA | 6 years | Replacement | Mr. Malis | |
| Hernandez | Deanna | Counselor | CT | Ironwood Ridge High | COUN-MA | 4 years | Replacement | Dr. Jenkins | |
| Perez | Claudia | Teacher - Spanish Language | CT | Ironwood Ridge High | CTT-MA | 0 years | Replacement | Dr. Jenkins | |
| Romero | Evette | Teacher - Special Education Reso | CT | Copper Creek Elementary | CTT-MA | 10 years | Replacement | Ms. Hillig | |
| Sapyta | Brittany | Teacher - Grade 4 | CT | Holaway Elementary | CTT-BA | 0 years | Replacement | Ms. Valentin | |
| Suazo | Javier | Teacher - Special Education Reso | CT | Amphi High School | CTT-MA | 4 years | Replacement | Mr. Malis | |
| Zuniga | Destiny | Teacher - Kindergarten | CT | Rio Vista Elementary | CTT-BA | 1 year | Replacement | Ms. Spillane | |
| Belisle | Steven | Mail/Courier Service Provider | CL-RET | Graphics & Printing | | | Rehire | | |
| Reichert | Edward | Custodian I | CL-RET | Amphi High School | | | Rehire | | |
| Nissenbaum | Nicole | Imagine Preschool Director | CL-PR | Coronado K-8 School | IPSD-BA | 0 years | Replacement | Ms. Bucciarelli-Fay | |
| Schreiber | Andrea | School Nurse | CL-PR | Wilson K-8 School | NURS-BA | 0 years | Replacement | Mr. Trimble | |
| Vigil-Emerson | Maya | Imagine Preschool Director | CL-PR | Keeling Elementary | IPSD-BA | 2 years | Replacement | Ms. Bucciarelli-Fay | |
| Zuberi | Joelle | Social Worker | CL-PR | Amphi High School | | | Rescind | | |

| | |
|---|---|
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| Rescind | Declined position after appointment |

| | |
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| HSP | High School Principal |
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| HSA | High School Assistant Principal |
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| CT-AD | Certified Administrative |
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| 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 |
|---|---|---|---|---|---|---|---|---|---|
| Campbell | Justin | Campus Monitor | CL | Donaldson Elementary | 1 | 0 years | Replacement | Mr. Szczepaniak | |
| Comden | Bradley | Library Assistant | CL | Donaldson Elementary | 4 | 5 years | Replacement | Mr. Szczepaniak | |
| Denfeld | Natalee | Campus Monitor | CL | Harelson Elementary | 1 | 0 years | Replacement | Ms. Hayes | |
| Douglas | Dean | Special Events Worker | CL | CDO High School | | | Rehire | | $14.70 per hour |
| Duarte | Raymond | Special Events Worker | CL | CDO High School | | | New | Ms. Bulleigh | $14.70 per hour |
| Flores | Julianna | Library Clerk | CL | Amphi High School | 1 | 5+ years | Replacement | Mr. Malis | |
| Garcia | Sabrina | Preschool Instructional Specialist | CL | CDO High School | 5 | 0 years | Replacement | Ms. Bucciarelli-Fay | |
| Gudino | Alexia | Preschool Aide/Caregiver | CL | Keeling Elementary | 1 | 0 years | Replacement | Ms. Bucciarelli-Fay | |
| Henry | Kimberly | Bus Driver | CL | Transportation | 13 | 0 years | Replacement | Ms. Frye-George | |
| Hernandez | Karina | Bus Driver Trainee | CL | Transportation | 1 | 0 years | Replacement | Ms. Frye-George | |
| Iribe | Courtney | Special Education Teaching Assis | CL | CDO High School | | | Rehire | | |
| Iribe | Sheryl | Classroom Aide/Caregiver | CL | CDO High School | | | Rehire | | |
| Kenney | Dominique | Preschool Instructional Specialist | CL | Keeling Elementary | 5 | 3 years | Replacement | Ms. Bucciarelli-Fay | |
| Kindred | Ellen | Food Service Attendant | CL | Coronado K-8 School | 1 | 0 years | Replacement | Mr. Greeson | |
| Marquez | Patricia | Special Events Worker | CL | CDO High School | | | Rehire | | $14.70 per hour |
| Martinez | Chris | Crossing Guard | CL | Copper Creek Elementary | 1 | 0 years | Replacement | Ms. Hillig | |
| Martinez | Chris | Campus Monitor | CL | Copper Creek Elementary | 1 | 0 years | Replacement | Ms. Hillig | |
| Mitchell | Kimberly | Budget Technician | CL | Community Preschools | | | Rehire | | |
| Olsen | Douglas | Behavioral Intervention Monitor | CL | Cross Middle School | 2 | 5 years | Replacement | Mr. Gutierrez | |
| Pereira | Ricardo | Behavioral Intervention Monitor | CL | La Cima Middle School | 2 | 0 years | Replacement | Mr. Humphreys | |
| Prieto | Geraldine | Special Events Worker | CL | CDO High School | | | Rehire | | $14.70 per hour |
| Punchihewa | Dharshani | Preschool Instructional Specialist | CL | Donaldson Elementary | 5 | 5 years | Replacement | Ms. Bucciarelli-Fay | |
| Rhein | Kary | School Health Aide | CL | Innovation Academy | 4 | 0 years | Replacement | Mr. McConnell | |

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# APPOINTMENTS

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|---|---|---|---|---|---|---|---|---|---|
| Rich | Mark | Bus Driver Trainee | CL | Transportation | 1 | 0 years | Replacement | Ms. Frye-George | |
| Sarris | Joshua | Custodian I | CL | Amphi High School | 2 | 0 years | Replacement | Mr. Malis | |
| Schafle | Susan | Preschool Instructional Specialist | CL | Wilson K-8 School | 5 | 0 years | Replacement | Ms. Bucciarelli-Fay | |
| Viana Cachoeira S | Charles | Special Events Worker | CL | CDO High School | | | Rehire | | $14.70 per hour |
| Villegas | Viridiana | Food Service Attendant | CL | CDO High School | 1 | 5+ years | Replacement | Mr. Greeson | |
| Watson | Dacey | Special Education Teaching Assis | CL | CDO High School | | | Rehire | | |
| West | Helen | Transportation Attendant | CL | Transportation | 1 | 5+ years | Replacement | Ms. Frye-George | |
| West | Jennifer | Bus Driver Trainee | CL | Transportation | 1 | 0 years | Replacement | Ms. Frye-George | |
| Wijeweera | Chamari | Preschool Instructional Specialist | CL | Innovation Academy | 5 | 0 years | Replacement | Ms. Bucciarelli-Fay | |
| Worl | Madalyn | Classroom Aide/Caregiver | CL | Wilson K-8 School | 2 | 0 years | Replacement | Mr. Trimble | |
| Alegria Martinez | Genesis | Student Worker | ASW | Nash Elementary | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Brant | Kyah | Student Worker | ASW | Painted Sky Elementary | | | Rehire | | $14.70 per hour |
| Busby | Alexander | Student Worker | ASW | Nash Elementary | | | Rehire | | $14.70 per hour |
| DeVito | Anthony | Student Worker | ASW | Amphi High School | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Drow-Castillo | Lucero | Student Worker | ASW | Amphi High School | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Engel | Zoe | Student Worker | ASW | Copper Creek Elementary | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Fay | Chloe | Student Worker | ASW | Keeling Elementary | | | Rehire | | $14.70 per hour |
| Gottfredson | Allie | Student Worker | ASW | Wilson K-8 School | | | Rehire | | $14.70 per hour |
| Hass | Brielle | Student Worker | ASW | Prince Elementary | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Hayez | Jaica | Student Worker | ASW | Ironwood Ridge High | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Lewis | Kayin | Student Worker | ASW | Nash Elementary | | | Rehire | | $14.70 per hour |
| McCain | Gabriella | Student Worker | ASW | Innovation Academy | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Murillo Cebayos | Mafer | Student Worker | ASW | Coronado K-8 School | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |

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# APPOINTMENTS

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | LEVEL | EXPERIENCE CREDIT | ADD'L INFO | RECOMMENDED BY | COMMENT |
|---|---|---|---|---|---|---|---|---|---|
| Palma | Ximena | Student Worker | ASW | Coronado K-8 School | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Verdugo | Serenity | Student Worker | ASW | Ironwood Ridge High | | | New | Ms. Bucciarelli-Fay | $14.70 per hour |
| Walling | Lindsey | Student Worker | ASW | Innovation Academy | | | Rehire | | $14.70 per hour |
| Welcher | Ava | Student Worker | ASW | Donaldson Elementary | | | Rehire | | $14.70 per hour |
| Delgado | Alejandro | Special Events Worker | ADDM | Amphi High School | | | Rehire | | $14.70 per hour |
| Downing | Janet | Special Events Worker | ADDM | Amphi High School | | | Rehire | | $14.70 per hour |
| Herrera | Robert | Special Events Worker | ADDM | Amphi High School | | | Rehire | | $14.70 per hour |
| Lopez | Dale | Special Events Worker | ADDM | Amphi High School | | | Rehire | | $14.70 per hour |
| Maytorena | Yeniffer | ADDN - School Support Team | ADDM | Walker Elementary | | | Addendum | | $20.00 per hour |
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07/29/2025
GOVERNING BOARD MEETING
APPOINTMENTS

## SUBSTITUTES

| LAST NAME | FIRST NAME | TITLE | CT / CL | LOCATION | EFFECTIVE DATE | COMMENT |
|---|---|---|---|---|---|---|
| Blockburger | Sheldon | | CT | | 07/02/2025 | |
| Bond | Veronica | | CT | | 07/16/2025 | |
| Castles | Janet | | CT | | 07/02/2025 | |
| Cochran | James | | CT | | 07/08/2025 | |
| Dominguez | Lynette | | CT | | 07/02/2025 | |
| Germany | Reuben | | CT | | 07/09/2025 | |
| Horetski | Janis | | CT | | 07/01/2025 | |
| Irwin-Stazenski | Emily | | CT | | 07/17/2025 | |
| Jimmerson | Nancy | | CT | | 07/01/2025 | |
| Mattingly | Dale | | CT | | 07/07/2025 | |
| Shay III | Charles | | CT | | 07/16/2025 | |
| Willson | Patricia | | CT | | 07/01/2025 | |
| Wolf | Heidi | | CT | | 07/17/2025 | |
| | | | | | | |
| Harrison | Leighanne | | CL | | 07/17/2025 | |
| Hyatt | Maviny | | CL | | 07/17/2025 | |
| Jansen | Sara | | CL | | 07/07/2025 | |
| Wells | Valerie | | CL | | 07/01/2025 | |
| Zanes | Raelene | | CL | | 07/08/2025 | |

| | |
|---|---|
| AD | Administrative |
| PR | Professional |
| CT | Certified |
| CL | Classified |

AMPHITHEATER
Public Schools

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

**DATE OF MEETING:** **July 29, 2025**

**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 July 21, 2025.



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

**INITIATED BY:**

**John Hastings, Director of Human Resources** **Date: July 21, 2025**

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

**7/29/2025**

# GOVERNING BOARD MEETING
# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Alvarez | Kristen | Site Program Coordinator | CT | Nash Elementary | Added Duty | | | $9,739.14 |
| Bernal | Yemen | Site Program Coordinator | CT | Prince Elementary | Added Duty | | | $8,393.52 |
| Brower | Thomas | Teacher - Band | CT | Mesa Verde Elementary | Correction | | | Amount: $10,950.36 |
| Campbell | Ondrea | Teacher - STEM (Engineering) | CT | Amphi Middle School | Decrease FTE | | | <0.1667 FTE> |
| Carlson | Joanne | Teacher - Academic Intervention | CT | Wilson K-8 School | Added Duty | | | $9,370.25 |
| Clarck | Nolween | Teacher - Cross Categorical Classroom | CT | CDO High School | Correction | CTT-BA+ | | Level |
| Duplain | Sandra | Site Program Coordinator | CT | Donaldson Elementary | Added Duty | | | $8,228.95 |
| Estrella | Crystal | Site Program Coordinator | CT | Rio Vista Elementary | Added Duty | | | $4,888.65 |
| Fimbres | Eduardo | Teacher - Special Education Resource | CT | Painted Sky Elementary | Promotion | CTT-BA | 0 years | |
| Golden | Brande | Curriculum & Instruction Program Special | CT | Wetmore Center | Transfer | | N/A | |
| Holt | Kris | Site Program Coordinator | CT | Prince Elementary | Added Duty | | | $9,739.14 |
| Marietta | Carolyn | Teacher - ELL/SEI | CT | Amphi High School | Correction | | | Correction: Position |
| McConnell | Marisa | Site Program Coordinator | CT | Mesa Verde Elementary | Added Duty | | | $5,259.96 |
| McNew | Ann | Site Program Coordinator | CT | Keeling Elementary | Added Duty | | | $9,391.06 |
| Mercilliott | Christopher | Site Program Coordinator | CT | Amphi Middle School | Added Duty | | | $8,732.62 |
| Miller | Sally | Teacher - REACH | CT | Ironwood Ridge High | Added Duty | | | $11,809.28 |
| Murillo | Mindy | Teacher - ELL/SEI | CT | Mesa Verde Elementary | Increase FTE | | | +0.10 FTE |
| Ochoa | Joy | Site Program Coordinator | CT | Coronado K-8 School | Added Duty | | | $10,261.03 |
| Peterson | Jane | Site Program Coordinator | CT | Walker Elementary | Added Duty | | | $9,391.06 |
| Rivas | Bianca | Site Program Coordinator | CT | Rio Vista Elementary | Added Duty | | | $4,710.63 |
| Scheffel | Liesl | Site Program Coordinator | CT | Coronado K-8 School | Added Duty | | | $8,720.82 |
| Thacker | Lynn | Site Program Coordinator | CT | Mesa Verde Elementary | Added Duty | | | $4,869.57 |

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| Correction | Correction to contract |
| Decrease FTE | Decrease in hours |
| Extension | End date being extended |
| Increase FTE | Increase in hours/contract |
| Promotion | Employee receiving a promotion to another position |
| Reassignment | Employee moving to another position at the direction of the administration |
| Status Change | Employee changing status (i.e. short term to career) |
| Temporary | Employee working for a limited period of time |
| Transfer | Employee moving from one position to another |

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| CT | Certified |
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| CL | Classified |
| PR | Professional |
| EL | Elementary |
| MS | Middle School |
| HS | High School |

# GOVERNING BOARD MEETING
# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Wong | Lindsay | Teacher - Grade 5 | CT | Harelson Elementary | Salary Adjustment | CTT-MA | +$1,333.50 | |
| Bibbey | Sarah | Social Worker | CL-PR | La Cima Middle School | Decrease FTE | | | <0.50 FTE> |
| Bibbey | Sarah | Social Worker | CL-PR | Keeling Elementary | Additional Position | | | 0.50 FTE |
| Nenadovich | Heather | Imagine Preschool Director | CL-PR | Copper Creek Elementary | Transfer | IPSD-MA | +$10,560.77 | |
| Anderson | Jeffrey | Shipping/Receiving Clerk | CL | Warehouse | Decrease FTE | | | <0.40 FTE> |
| Ramirez | Vanessa | Administrative Assistant I - Bilingual Comı | CL | Wetmore Center | Reassignment | | N/A | |
| Reed | Jan | Campus Monitor | CL | Rio Vista Elementary | Decrease FTE | | | *<.25 FTE> |
| Salas | Rickey | Preschool Aide/Caregiver | CL | Prince Elementary | Increase FTE | | | +0.50 FTE |
| Tilley | Marcia | Secretary II | CL | Wetmore Center | Transfer | 4 | <$1.40> | |
| Tilley | Marcia | Clerk | CL | Cross Middle School | Transfer | 1 | <$1.85> | |
| Ving | Dolores | Shipping/Receiving Clerk | CL | Warehouse | Decrease FTE | | | <0.40 FTE> |
| Adams | Elizabeth | ADDN - CIPS Stipend | ADCT | Wetmore Center | Stipend | | | $1,920.00 |
| Akins | Michelle | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Altemara-Arnold | Sara | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Applebaugh | Elisabeth | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Baller | Ann | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Bermudez | Monica | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Bermudez | Monica | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Berrigan | Morgan | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Beuthin | Kevin | ADDN - CIISS Stipend | ADCT | Amphi High School | Stipend | | | $2,400.00 |
| Boe | Bradley | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Boyd | Lisa | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Brestel | Emily | ADDN - School Psych Intern Site Supervis | ADCT | Wetmore Center | Addendum | | | $1,619.44 |
| Brown | Karen | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |

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# PERSONNEL CHANGES

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|---|---|---|---|---|---|---|---|---|
| Bruce | Kathryn | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Brungardt | Elizabeth | Extra Duty-Certified | ADCT | Wetmore Center | Addendum | | | *$300.00 |
| Bulisache | Michelle | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Byrnes | Melani | DH - Special Education | ADCT | Wetmore Center | Addendum | | | $3,616.75 |
| Campbell | Jennifer | ADDN - CIISS Stipend | ADCT | Prince Elementary | Stipend | | | $2,400.00 |
| Carlson | Joanne | ADDN - CIISS Stipend | ADCT | Wilson K-8 School | Stipend | | | $2,400.00 |
| Cliff | Mary | ADDN - CIISS Stipend | ADCT | Cross Middle School | Stipend | | | $2,400.00 |
| Cliff | Mary | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Costelow | Gabrielle | ADDN - Administrative Designee (Admin. | ADCT | Copper Creek Elementary | Addendum | | | $2,159.26 |
| Costelow | Gabrielle | ADDN - CIISS Stipend | ADCT | Copper Creek Elementary | Stipend | | | $2,400.00 |
| Counts | Austin | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Crist | Gary | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Daigle | Joyce | ADDN - CIISS Stipend | ADCT | Keeling Elementary | Stipend | | | $2,400.00 |
| Daigle | Joyce | ADDN - School Support Team | ADCT | Keeling Elementary | Addendum | | | $20.00 per hour |
| Deniston | Courtenay | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Diaz | Richard | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Dylla | Maria | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Emans | Deborah | ADDN - CIISS Stipend | ADCT | Harelson Elementary | Stipend | | | $2,400.00 |
| Escalante | Ana | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Foster | Alyssa | Coach - Softball Head MS | ADCT | Wilson K-8 School | Addendum | | | $1,835.37 |
| Fox | Erica | ADDN - CIISS Stipend | ADCT | CDO High School | Stipend | | | $2,400.00 |
| Frantziskonis | Karyn | ADDN - CIISS Stipend | ADCT | Amphi Middle School | Stipend | | | $2,400.00 |
| Glor | Daniel | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Golden | Brande | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |

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# GOVERNING BOARD MEETING
# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Golden | Brande | ADDN - CIPS Stipend | ADCT | Wetmore Center | Stipend | | | $2,400.00 |
| Gowen | Jean | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Green | Rebecca | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Greenberg | Elyse | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Gutierrez | Rebecca | DH - Special Education | ADCT | Wetmore Center | Addendum | | | $3,616.75 |
| Guymon | Kate | ADDN - ISA Stipend - District | ADCT | La Cima Middle School | Stipend | | | $7,500.00 |
| Harding | Kevin | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Higgins | Ashley | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Holt | Nicolas | ADDN - Musical Assistant Director HS | ADCT | CDO High School | Addendum | | | $1,831.05 |
| Holt | Nicolas | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Hooton | Rose | ADDN - Curriculum Development | ADCT | Wetmore Center | Addendum | | | $25.00 per hour |
| Hooton | Rose | ADDN - CIPS Stipend | ADCT | Wetmore Center | Stipend | | | $2,400.00 |
| Houser | Jennifer | Coach - Cross Country Assistant MS | ADCT | Coronado K-8 School | Addendum | | | $1,511.48 |
| Howell | Luke | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Humphreys | Anita | ADDN - CIISS Stipend | ADCT | Donaldson Elementary | Stipend | | | $2,400.00 |
| Inglett | Lindsay | ADDN - CIISS Stipend | ADCT | Mesa Verde Elementary | Stipend | | | $2,400.00 |
| Irwin | Teresa | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Karnes | Emily | DH - Science MS | ADCT | Cross Middle School | Addendum | | | $1,295.55 |
| Karnes | Emily | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Kasen | Jamie | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Kasen | Jamie | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Kelly | Sheila | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Kelly | Sheila | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Knepper | Damon | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |

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| * | 2024-2025 School Year |
| Addendum | Employee receiving extra-curricular position or stipend |
| Added Duty | Employee working additional hours or days |
| Additional Position | Employee working an additional position |
| Correction | Correction to contract |
| Decrease FTE | Decrease in hours |
| Extension | End date being extended |
| Increase FTE | Increase in hours/contract |
| Promotion | Employee receiving a promotion to another position |
| Reassignment | Employee moving to another position at the direction of the administration |
| Status Change | Employee changing status (i.e. short term to career) |
| Temporary | Employee working for a limited period of time |
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| ADCT | Addendum Certified |
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# GOVERNING BOARD MEETING
# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Krater | Caroline | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Lackow | Seth | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Lang | William | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| LaRock | Angela | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| LaRock | Angela | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Lepore | Andrew | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Llamas | Raquel | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Lopez | Lindsay | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Lopez | Lindsay | ADDN - CIISS Stipend | ADCT | Coronado K-8 School | Stipend | | | $2,400.00 |
| Lopez | Stephanie | ADDN - Administrative Designee (Admin. | ADCT | Walker Elementary | Addendum | | | $2,159.26 |
| Lopez | Stephanie | ADDN - CIISS Stipend | ADCT | Walker Elementary | Stipend | | | $2,400.00 |
| Loverde | Emily | ADDN - Academic Assistant EL | ADCT | Community Preschools | Addendum | | | $800.00 |
| Lowe | Elizabeth | ADDN - CIISS Stipend | ADCT | Nash Elementary | Stipend | | | $2,400.00 |
| Luciano | Susan | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Luciano | Susan | ADDN - Technology Coach EL | ADCT | Walker Elementary | Addendum | | | $1,673.42 |
| Maddox | Kenzie | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Manno | Theodore | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Marlatt | Lauren | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| McDole | Kimberly | ADDN - School Support Team | ADCT | Keeling Elementary | Addendum | | | $20.00 per hour |
| Meisner | Kasey | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Meitner | Nickolas | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Merendo | Erin | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Miller | Vanessa | ADDN - AVID Site Team Coordinator | ADCT | Walker Elementary | Addendum | | | $1,619.44 |
| Miller | Vanessa | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |

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# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Miller | Zane | ADDN - Curriculum Development | ADCT | Ironwood Ridge High | Addendum | | | $25.00 per hour |
| Miranda | Jennifer | ADDN - Curriculum Development | ADCT | Walker Elementary | Addendum | | | $25.00 per hour |
| Moreno | Kristen | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Mounts | Deborah | ADDN - AZELLA Testing | ADCT | Federal/State Programs | Addendum | | | $30.00 per hour |
| Nicholson | Julia | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Oliver | Heather | ADDN - CIISS Stipend | ADCT | Painted Sky Elementary | Stipend | | | $2,400.00 |
| Ortiz | Monica | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Polcyn | Dawn | DH - Special Education | ADCT | Wetmore Center | Addendum | | | $3,616.75 |
| Powers | Jennifer | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Powers | Jennifer | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Powers | Jennifer | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Quevedo | Shelley | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Randall | Lesa | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Ratliff | Katherine | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Ratliff | Katherine | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Rondeau | Caroline | ADDN - SpEd Facilitator EL | ADCT | Walker Elementary | Addendum | | | $809.72 |
| Rondeau | Caroline | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Ronstadt | Joshua | ADDN - JTED CTE Mentor | ADCT | Wetmore Center | Addendum | | | $4,132.00 |
| Ronstadt | Joshua | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Roop | Lee | ADDN - CIISS Stipend | ADCT | Ironwood Ridge High | Stipend | | | $2,400.00 |
| Rose | Stileda | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Roseman | Ronny | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Roseman | Ronny | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Sadowl | Cyra | ADDN - CIISS Stipend | ADCT | La Cima Middle School | Stipend | | | $2,400.00 |

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# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Scheffel | Liesl | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Sova | Ashley | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Sparlin | Erika | ADDN - School Support Team | ADCT | Coronado K-8 School | Addendum | | | $20.00 per hour |
| Swartz | Danielle | ADDN - CIISS Stipend | ADCT | Innovation Academy | Stipend | | | $2,400.00 |
| Tarbet | Jeremy | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Triphan | Stephanie | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Triphan | Stephanie | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Tuo | Alexis | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Velasquez | Jeanne | ADDN - Curriculum Development | ADCT | Amphi High School | Addendum | | | $25.00 per hour |
| Walden | Sandra | ADDN - ISA Stipend - District | ADCT | Painted Sky Elementary | Stipend | | | $3,750.00 |
| Walden | Sandra | ADDN - ISA Stipend - District | ADCT | Copper Creek Elementary | Stipend | | | $3,750.00 |
| Weiss | Allison | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Wheatley | Jessica | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| Whetherhult | Stephen | ADDN - Curriculum Development | ADCT | CDO High School | Addendum | | | $25.00 per hour |
| White | Akeyla | ADDN - Technology Coach EL | ADCT | Copper Creek Elementary | Addendum | | | $1,673.42 |
| White | Morgann | ADDN - AVID Site Team Coordinator | ADCT | Copper Creek Elementary | Addendum | | | $1,619.44 |
| Williams | Catherine | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Wirth | Valerie | ADDN - School Support Team | ADCT | Cross Middle School | Addendum | | | $20.00 per hour |
| Wray | Kathleen | ADDN - CIISS Stipend | ADCT | Rio Vista Elementary | Stipend | | | $2,400.00 |
| Wright | Treva | ADDN - School Support Team | ADCT | Walker Elementary | Addendum | | | $20.00 per hour |
| Aguirre | Adilene | ECHO Afterschool Aide/Caregiver | ADCL | Keeling Elementary | Addendum | | | $15.30 per hour |
| Aguirre | Alejandrina | ECHO Afterschool Aide/Caregiver | ADCL | Keeling Elementary | Addendum | | | $15.30 per hour |
| Alvarado | Elsa | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Baird | Leonor | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |

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# GOVERNING BOARD MEETING
# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Blanco | Sandra | ADDN - Extra Hours | ADCL | Ironwood Ridge High | Added Duty | | | $16.96 per hour |
| Brown | Sarah | ADDN - Extra Hours | ADCL | Rillito Center | Added Duty | | | $17.39 per hour |
| Calvin | Leann | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Cook | Melissa | ADDN - Extra Hours | ADCL | Mesa Verde Elementary | Added Duty | | | $16.67 per hour |
| Coomer | Austin | ADDN - Extra Hours | ADCL | Nash Elementary | Added Duty | | | $15.91 per hour |
| Drake | Tiffany | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Ibarra De Cortes | Marcela | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Jimenez | Raul | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Johnson | Karri | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Martinez | David | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Martinez | Susanna | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Neisius | Penelope | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Pacheco | Felipe | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Pacheco | Isha | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Pinto | Arcilio | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Puente | Anna | ADDN - Extra Hours | ADCL | Federal/State Programs | Added Duty | | | $21.47 per hour |
| Quinn | David | ADDN - Extra Hours | ADCL | Ironwood Ridge High | Added Duty | | | $16.50 per hour |
| Salaz | Yvonne | ADDN - Extra Hours | ADCL | Ironwood Ridge High | Added Duty | | | $19.24 per hour |
| Santillan | Mary Beth | ADDN - Extra Hours | ADCL | Federal/State Programs | Added Duty | | | $35.59 per hour |
| Santillan | Mary Beth | ADDN - Extra Hours | ADCL | Federal/State Programs | Added Duty | | | *$35.59 per hour |
| Soto | Rosemary | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Strang | Alecia | Special Events Worker | ADCL | CDO High School | Addendum | | | $14.70 per hour |
| Thomas | Alexandre | ADDN - Extra Hours | ADCL | Ironwood Ridge High | Added Duty | | | $23.45 per hour |
| Valdez | Rosa | ADDN - Extra Hours | ADCL | Ironwood Ridge High | Added Duty | | | $16.82 per hour |

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# GOVERNING BOARD MEETING
# PERSONNEL CHANGES

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | REASON | LEVEL | FINANCIAL CHANGE | COMMENT |
|---|---|---|---|---|---|---|---|---|
| Winkel | Cheryl | ADDN - Extra Hours | ADCL | Ironwood Ridge High | Added Duty | | | $17.84 per hour |

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AMPHITHEATER
Public Schools

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Leave(s) of Absence**

**BACKGROUND:**
Leave(s) of absence will be presented herein and are current as of July 21, 2025.



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

**INITIATED BY:**

**John Hastings, Director of Human Resources** **Date: July 21, 2025**

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

**7/29/2025**

# GOVERNING BOARD MEETING
# LEAVES OF ABSENCE

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | DATES | COMMENT |
|---|---|---|---|---|---|---|
| Kipley | Kayla | Teacher - Special Education Resou | CT | Amphi High School | 05/21/2025 | End |
| Thornburgh | Alexandra | Teacher - Cross Categorical Classr | CT | Rillito Center | 05/22/2025 | End |
| Cox | Kim | Transportation Attendant | CL | Transportation | 05/21/2025 | End |
| Galindo | Erlinda | Attendance Clerk | CL | Wilson K-8 School | 07/11/2025 | End |
| Otis | Beatriz | Attendance Clerk | CL | Cross Middle School | 06/30/2025 | Start |
| Paz Vasquez | Heberson | Custodian I | CL | Amphi High School | 07/18/2025 | End |
| Paz Vasquez | Heberson | Custodian I | CL | Amphi High School | 06/23/2025 | Start |
| Powell | Rycharde | Custodian III | CL | Amphi High School | 06/19/2025 | New |
| Rodriguez | Brianna | School Health Assistant | CL | Cross Middle School | 05/22/2025 | End |

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| * | 2024-2025 School Year |
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**GOVERNING BOARD AGENDA ITEM**
**AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

**DATE OF MEETING:** **July 29, 2025**

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

**BACKGROUND:**
Separation(s) and termination(s) will be presented herein. Separations are current as of July 21, 2025.



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

**INITIATED BY:**

**John Hastings, Director of Human Resources** **Date: July 21, 2025**

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

**7/29/2025**

# GOVERNING BOARD MEETING
# SEPARATIONS

| LAST NAME | FIRST NAME | TITLE | CT/CL | LOCATION | EFFECTIVE DATE | REASON | COMMENT |
|---|---|---|---|---|---|---|---|
| Berry-Kelley | Monique | Assistant Principal | CT-AD | La Cima Middle School | 06/05/2025 | Resignation | * |
| Baker | Kevin | Teacher - Biology | CT | Ironwood Ridge High | 05/22/2025 | Breach of Contract | |
| Morneweg | Brittany | Teacher - Kindergarten | CT | Rio Vista Elementary | 05/22/2025 | Resignation | * |
| Ortiz | Phillip | Teacher - Grade 5 | CT | Wilson K-8 School | 05/22/2025 | Resignation | * |
| Rodriguez | Sophia | Teacher - P. E. | CT | Wilson K-8 School | 05/22/2025 | Resignation | * |
| Wakefield | David | Teacher - Grade 5 | CT | Holaway Elementary | 05/22/2025 | Resignation | * |
| Aguilar | Rosa | Bus Driver Trainee | CL | Transportation | 07/10/2025 | Dismissal | |
| Archer | Rebecca | Special Education Teaching | CL | Copper Creek Elementary | 05/21/2025 | Resignation | * |
| Cota-Gallardo | Karla | Preschool Aide/Caregiver | CL | Keeling Elementary | 05/22/2025 | Resignation | * |
| Drum | Armando | Bus Driver | CL | Transportation | 05/20/2025 | Resignation | * |
| Flores | Mallory | Preschool Instructional Spec | CL | Mesa Verde Elementary | 05/22/2025 | Resignation | * |
| Horton | Kady | Preschool Aide/Caregiver | CL | Donaldson Elementary | 05/22/2025 | Resignation | * |
| Loman | Brenda | Clerk | CL | Copper Creek Elementary | 05/29/2025 | Resignation | |
| Loman | Brenda | Campus Monitor | CL | Copper Creek Elementary | 05/21/2025 | Resignation | |
| Lowe | Evelyn | Preschool Instructional Spec | CL | Ironwood Ridge High | 05/21/2025 | Resignation | * |
| Navarro | Luz | Food Service Attendant | CL | Ironwood Ridge High | 05/21/2025 | Resignation | |
| Osterban | Jerald | Computerized Copy Machine | CL | Graphics & Printing | 08/30/2025 | Retirement | |
| Ryberg | Melissa | Custodian I | CL | La Cima Middle School | 06/18/2025 | Resignation | * |
| Simmons | Tsen | Preschool Instructional Spec | CL | Wilson K-8 School | 05/22/2025 | Resignation | * |
| Taborn | Raymond | Bus Driver Trainee | CL | Transportation | 05/21/2025 | Resignation | * |

| | |
|---|---|
| * | 2024-2025 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 |

07/29/2025
GOVERNING BOARD MEETING
SEPARATIONS

**Substitutes**

| LAST NAME | FIRST NAME | TITLE | CT / CL | LOCATION | EFFECTIVE DATE | REASON |
|---|---|---|---|---|---|---|
| Ambrosio | Trish | | CT | | 07/17/2025 | |
| Neff | Deborah | | CT | | 07/17/2025 | |

AMPHITHEATER
Public Schools

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Stipend for Coaching Volunteers**

## BACKGROUND:

Coaching volunteer(s) and corresponding stipend(s) will be presented herein and are current as of July 21, 2025.



## 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:

**John Hastings, Director of Human Resources** **Date: July 21, 2025**

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

**7/29/2025**

## GOVERNING BOARD MEETING
## COACHING VOLUNTEERS

| LAST NAME | FIRST NAME | POSITION | LOCATION | REASON | AMOUNT/COMMENTS |
|---|---|---|---|---|---|
| Barragan | Ramon | Coach - Baseball Assistant HS | Ironwood Ridge High | Stipend | $2,591.11 |
| Crosby | Donald | Coach - Football Assistant HS | Amphi High School | Stipend | $2,699.07 |
| Joiner | Ronald | Coach - Football Assistant HS | Amphi High School | Stipend | $2,699.07 |
| Parra III | Luis | Coach - Football Assistant HS | Ironwood Ridge High | Stipend | $2,699.07 |

* 2024-2025 School Year

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

**DATE OF MEETING: July 29, 2025**

**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:

July 8, 2025

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

**INITIATED BY:**

Jen Anderson

**Jen Anderson** **Date: July 15, 2025**
**Executive Assistant to the Superintendent & Governing Board**

Todd A. Jaeger

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

**Minutes of the Special Governing Board Meeting**
**Amphitheater Public Schools**
**Tuesday, July 8, 2025**

A Special public meeting of the Governing Board of Amphitheater Public Schools was held on Tuesday, July 8, 2025, 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. Susan Zibrat, President
Ms. Deanna M. Day, M.Ed., Vice President
Ms. Vicki Cox Golder, Member-*telephonically*
Mr. Matthew A. Kopec, Member

**Superintendent's Cabinet Members**
Ms. Tassi Call, Associate Superintendent for Elementary Education
Mr. Matthew Munger, Associate Superintendent for Secondary Education
Mr. Scott Little, Chief Financial Officer
Mr. Richard La Nasa, Executive Director of Operational Support
Mr. John Hastings, Director of Human Resources
Ms. Elizabeth Jacome, Director of Curriculum & Assessment
Ms. Kristin McGraw, Director of Student Services
Ms. Julie Valenzuela, Director of 21st Century Education
Ms. Michelle Valenzuela, Director of Communications

1. **CALL TO ORDER**
President Zibrat called the meeting to order at 5:30pm.

2. **PLEDGE OF ALLEGIANCE**
Ms. Julie Valenzuela led the Pledge of Allegiance.

3. **ANNOUNCEMENT OF DATE AND TIME OF THE NEXT REGULAR GOVERNING BOARD MEETING**
President Zibrat announced that the next Regular Governing Board meeting will be held Tuesday, July 29, 2025 at 6:00pm, at the Wetmore Center, 701 W. Wetmore Road, Tucson, AZ 85705 in the Leadership & Professional Development Center, SE Entrance and Parking.

4. **PUBLIC COMMENT**
There was no public comment.

5. **CONSENT AGENDA**

***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 Zibrat asked if any items needed to be removed for further discussion or comment. There were none.*

*Mr. Kopec moved for Consent Agenda Items 5. A. -K. be approved as presented. Vice President Day seconded the motion. Voice vote in favor – 4. President Zibrat, Vice President Day, Ms. Cox Golder, and Mr. Kopec. Opposed – 0. Consent Agenda Items 5. A.-K. passed.*

**A. Approval of Appointment of Non-Administrative Personnel**
*Non-administrative personnel appointments were approved as listed in Exhibit 1.*

**B. Approval of Personnel Changes**
*Certified and classified personnel changes were approved as listed in Exhibit 2.*

**C. Approval of Leave(s) of Absence**
*Leaves of Absence were approved as listed in Exhibit 3.*

**D. Approval of Separation(s) and Termination(s)**
*Separations and Terminations were approved as listed in Exhibit 4.*

**E. Approval of Stipend for Coaching Volunteers**
*Stipend for Coaching Volunteers was approved as listed in Exhibit 5.*

**F. Approval of Minutes of Previous Meeting(s)**
*Minutes from the June 24, 2025 Governing Board meeting were approved as submitted in Exhibit 6.*

**G. Approval of Vouchers Totaling and Not Exceeding Approximately $1,463,094.45**
*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 7.*

| Voucher # | Amount | Voucher # | Amount | Voucher # | Amount |
|---|---|---|---|---|---|
| 1354 | $106,961.11 | 1355 | $297,664.52 | 1356 | $402,241.24 |
| 1357 | $12,409.02 | 1358 | $9,560.90 | 1359 | $202,509.31 |
| 1360 | $37,172.50 | 1363 | $66,129.15 | 1364 | $124,642.65 |
| 1365 | $20,000.53 | 1366 | $54,915.79 | 1367 | $128,887.73 |

**H. Acceptance of Gifts**
*Gifts were accepted by the Governing Board as submitted in Exhibit 8.*

**I. Approval of Parent Support Organization(s) - 2025-2026**
*The Governing Board approved Innovation Academy PTO for the 2025-2026 school year as submitted in Exhibit 9.*

**J. Approval of Verification of Desegregation Funding Matters and Submission of Desegregation Funding Report for Compliance with A.R.S. § 15-910**
*The Governing Board approved the Verification of Desegregation Funding Matters and Submission of Desegregation Funding Report as submitted in Exhibit 10.*

**K. Approval of Lease Agreement with Specialized Education Services, Inc.**
*The Governing Board approved the Lease Agreement with Specialized Education Services, Inc. as submitted in Exhibit 11.*

6. **STUDY/ACTION**

**A. Study and Approval of the Proposed Adopted Expenditure Budget for Fiscal Year 2025-2026; Public Hearing**

Mr. Little stated that this is the time to approve adoption of the proposed budget and noted that this expenditure budget was based on last year's forms as a state budget wasn't approved at the time of its creation. He said that a revision would be brought to the Governing Board in September once the Arizona Department of Education (ADE) determines allocations. Mr. Little explained that a public hearing was requried because of the additional money for adjecent ways.

He went on to explain the legislature approved the bare minimum with a 2% increase in the base funding formula and ADE was given discretion to allocate one time monies. Mr. Little stated that the September budget revision will be a better projection because we will have knowledge of actual enrollment numbers by then. He went on to say there is a hold on federal funds including Title II, ACHIEVE grants, and Native American Education, but carry over funds may support these programs temporarily. Mr. Little stated all districts are awiting direction from

ADE and the state is under no obligation to fund these programs if the Federal Government cuts funding.

*President Zibrat declared the public hearing to be open.*

Mr. Kopec asked what the scale is of the frozen funding.

Mr. Little stated he would need to follow up in writing to give accurate information and noted that ACHIEVE has several funding streams.

Ms. Call stated that Title II funds for the District equal $600,000-700,00 a year and funds professional development training for employees and Title IV funds art supplies, PE Equipment, technology, training for SPED staff, and social workers. She noted that the loss of these funds will dismantle much of the work that has been done in these areas over the years.

*There were no additional comments and the hearing was closed.*

*President Zibrat moved to approve the Proposed Adopted Expenditure Budget for Fiscal Year 2025-2026. Vice President Day seconded the motion. Roll call vote in favor – 4. President Zibrat, Vice President Day, Ms. Cox Golder, and Mr. Kopec. Opposed – 0. Study/Action Item 6. A. passed.*

7. **PUBLIC COMMENT**
   There was no public comment.

8. **BOARD MEMBER REQUESTS FOR FUTURE AGENDA ITEMS**
   There were none.

9. **ADJOURNMENT**
   *Vice President Day moved to adjourn. Mr. Kopec seconded the motion. There was no discussion. Voice vote in favor – 4. President Zibrat, Vice President Day, Ms. Cox Golder, and Mr. Kopec. Opposed – 0. The meeting adjourned at 5:42p.m.*

Jen Anderson _____ July 15, 2025

Minutes respectfully submitted for Governing Board Approval — Date

*Jen Anderson, Executive Assistant to the Superintendent & Governing Board*

_____ July 29, 2025

*Susan Zibrat, Governing Board President* — Date

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Vouchers Totaling and Not Exceeding Approximately $6,120,729.89**

## 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

**Scott Little, Chief Financial Officer** **Date: July 28, 2025**

Todd A. Jaeger

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

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Parent Support Organization(s) – 2025-2026**

**BACKGROUND:**
Approval of the following Parent Support Organization(s) pursuant to District Procedure 4-102.A:

Ironwood Ridge Project Grad

**RECOMMENDATION:**
It is the recommendation of the Administration that the Governing Board approve these changes to the list of approved parent support organizations.

**INITIATED BY:**

Scott Little

**Scott Little, Chief Financial Officer** **Date: July 21, 2025**

Todd A. Jaeger

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

Print Form

# AMPHITHEATER PUBLIC SCHOOLS PARENT SUPPORT ORGANIZATIONS
## ANNUAL APPLICATION FOR GOVERNING BOARD APPROVAL

School Year 2025-2026

Name of Organization IRONWOOD RIDGE PROJECT GRAD School IRONWOOD RIDGE HS

Related Student Organization or Club _____ Taxpayer I.D. 11-3660162

OFFICERS:

**Name:** Corey Wade
Office Held: President
Address: _____
E-mail: _____
Phone(s): _____
Date taking office: 07/01/25

**Name:** Brittany Harasim
Office Held: Treasurer
Address: _____
E-mail: _____
Phone(s): _____
Date taking office: 07/01/25

**Name:** Michele Boyd
Office Held: Vice President
Address: _____
Phone(s): _____
Date taking office: 07/17/24

**Name:** Toni Parkhurst
Office Held: Secretary
Address: _____
Phone(s): _____
Date taking office: 08/14/23

FOR ADDITIONAL OFFICERS, PLEASE ADD A SEPARATE, ATTACHED SHEET.

◉ Formal Non-Profit Please Attach: 1) Articles of Incorporation *(first year only)*
2) I.R.S. Determination Letter *(first year only)*
3) Annual budget, goals and objectives
4) Current operating by-laws
5) Last fiscal year AZ Corporation Commission Annual Report
6) Last fiscal year I.R.S. Form 990 Annual Report
7) Most recent treasurers financial report
8) Most recent bank statement

○ Informal Non-Profit Please Attach: 1) Annual budget, goals and objectives
2) Current operating by-laws
3) Most recent treasurers financial report
4) Most recent bank statement

Are two signatures required on disbursements? ◉ Yes ○ No By-laws reviewed annually? ◉ Yes ○ No

Member meetings held how often? Monthly Executive meetings held how often? Monthly

*As officers, we hereby agree to abide the By-Laws of our organization, attend annual district-provided Parent Support Group training, and follow the district's Guidelines For Operation And Financial Responsibility while we strive to improve our children's educational opportunities where support is needed.*

CWade 6/14/2025
Signature Date

BHarasim 6/17/25
Signature Date

MBS 6/10/25
Signature Date

Toni Parkhurst 6/18/25
Signature Date

Site Administrator's Approval: _____ 7/15/25
Signature Date

JUL 17 '25 PM 12:37

---

*For district use:* *Finance Department recommendation:* approval

*Governing Board Agenda date:* 7/29/25



Revised 5-3-06

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Receipt of May & June 2025 Report on School Auxiliary and Club Balances**

## BACKGROUND:

Arizona Revised Statutes §§15-1121 and 15-1125 provide for the operation of Student Activity and Auxiliary Operations funds respectively. The Uniform System of Financial Records for Arizona School Districts (USFR) outlines procedures to be followed by school districts in the disbursements of monies from either of these funds. One requirement for the operational compliance is to provide a report to the Governing Board summarizing the transactions for the month.

## RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board receive the report of School Auxiliary and Club Balances.

## INITIATED BY:

Scott Little

**Scott Little, Chief Financial Officer** **Date: July 16, 2025**

Todd A. Jaeger

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

# Amphitheater Public Schools
# Summary of Activity for All Schools
# Auxiliary Account
# For the Month Ending May 31, 2025

| | | |
|---|---|---|
| Beginning Balance | $ | 3,037,415.85 |
| Plus Deposits | | 75,484.78 |
| Less Disbursements | | (245,463.90) |
| Ending Book Balance For All Schools | $ | 2,867,436.73 |
| Outstanding Deposits | | (511,099.37) |
| Outstanding Checks | | 61,913.94 |
| Ending Bank Balance For All Schools | $ | 2,418,251.30 |

# Amphitheater Public Schools
## Summary of Activity for All Schools
## Student Activity Accounts
## For Month Ending May 31, 2025

| | |
|---|---|
| Beginning Balance | $ 716,339.10 |
| Plus Deposits | 39,300.52 |
| Less Disbursements | (100,512.85) |
| Ending Book Balance For All Schools | $ 655,126.77 |
| Outstanding Deposits | (109,190.75) |
| Outstanding Checks | 15,811.31 |
| Ending Bank Balance For All Schools | $ 561,747.33 |

## Amphitheater Public School District #10

## Elementary/Middle Schools
## Student Activity Account Club Balances
## For Month Ending May 31, 2025

| | | |
|---|---|---|
| **Amphi Middle School** | | |
| Student Gov't | | 3,420.02 |
| AVID | | - |
| Culture Exchange | | - |
| MESA Club | | 148.06 |
| NJHS | | 178.52 |
| Odyssey of the Mind | | 439.13 |
| Science Club | | 1,684.15 |
| Sports Academy | | - |
| Yearbook | | - |
| **Amphi Middle School Total** | **$** | **5,869.88** |
| | | |
| **Copper Creek Elementary** | | |
| Student Council | | 5,334.70 |
| Accelerated Reader Club | | - |
| Turquoise Times | | 32.28 |
| **Copper Creek Total** | **$** | **5,366.98** |
| | | |
| **Coronado K-8 Schools** | | |
| Elementary Student Council | | 4,858.12 |
| Middle School Student Council | | 4,557.82 |
| Astronomy/Space & Science | | 221.76 |
| Band | | 3,951.05 |
| C.H.O.I.C.E.S. | | 925.74 |
| Chorus | | 1,319.41 |
| Coronado FCA | | 42.00 |
| Coronado Musicians Club | | 1,120.05 |
| Indoor Percussion Club | | 755.00 |
| Kids Helping Kids | | 339.13 |
| NEHS | | 41.00 |
| National Junior Honor Society | | 4,952.84 |
| Odyssey of the Mind | | 1,577.35 |
| Orchestra | | 930.57 |
| Running Club | | 3,152.56 |
| Wrestlers Club | | 871.70 |
| **Coronado Total** | **$** | **29,616.10** |
| | | |
| **Cross Middle School** | | |
| Student Council | | 8,489.21 |
| 6th Grade Club | | - |
| Band Club | | 2,145.39 |
| Choir Club | | 2,116.40 |
| Future Problem Solvers | | - |
| Guitar Club | | - |
| Life Skills Exploratory Club | | 142.96 |
| Math Counts | | - |
| Musical Theater Club | | 1,315.32 |
| NJHS | | 871.85 |
| Orchestra Club | | 2,446.60 |
| PE Club | | - |
| Star Club | | 2,178.57 |
| Tri-M Club | | - |
| Web Club | | 3,155.32 |
| **Cross Middle School Total** | **$** | **22,861.62** |

## Amphitheater Public School District #10

### Elementary/Middle Schools
### Student Activity Account Club Balances
### For Month Ending May 31, 2025

| | | |
|---|---|---|
| **Donaldson Elementary** | | |
| Student Council | | 5,025.00 |
| **Donaldson Total** | $ | **5,025.00** |
| **Harelson Elementary** | | |
| Student Council | | 856.61 |
| 5th Grade Activities | | 125.36 |
| Track | | 307.65 |
| **Harelson Total** | $ | **1,289.62** |
| **Holaway Elementary** | | |
| Student Council | | 753.22 |
| **Holaway Total** | $ | **753.22** |
| **Innovation Academy** | | |
| Student Council | | 200.69 |
| Algebra Club | | 116.52 |
| Entrepreneur Club | | 280.44 |
| Odyssey of the Mind | | 4,326.63 |
| **Innovation Academy Total** | $ | **4,924.28** |
| **Keeling Elementary** | | |
| Student Council | | 1,053.71 |
| **Keeling Total** | $ | **1,053.71** |
| **La Cima Middle School** | | |
| Student Council | | 1,643.69 |
| NJHS | | 1,078.08 |
| **La Cima Total** | $ | **2,721.77** |
| **Mesa Verde Elementary** | | |
| Student Council | | 5,646.31 |
| **Mesa Verde Total** | $ | **5,646.31** |
| **Nash Elementary** | | |
| Student Council | | 1,634.36 |
| **Nash Total** | $ | **1,634.36** |
| **Painted Sky Elementary** | | |
| Student Council | | 2,463.32 |
| Nature Shop | | 929.20 |
| Orchestra | | 269.55 |
| Band | | 704.45 |
| Chorus | | 773.42 |
| Milers | | 2,259.51 |
| OM | | 584.95 |
| Bagel & Books | | - |
| Sign Language | | 177.00 |
| Algebra | | - |
| Yoga | | - |
| NEHS | | 961.15 |
| Garden Club | | - |
| Math Club | | 23.00 |
| Sewing Club | | - |
| Art Club | | 209.84 |
| Sports Club | | 120.01 |
| **Painted Sky Total** | $ | **9,475.40** |

## Amphitheater Public School District #10

### Elementary/Middle Schools
### Student Activity Account Club Balances
### For Month Ending May 31, 2025

| | | |
|---|---|---|
| **Prince Elementary** | | |
| Student Council | | 1,234.12 |
| **Prince Total** | $ | **1,234.12** |
| **Rio Vista Elementary** | | |
| Student Council | | 981.94 |
| **Rio Vista Total** | $ | **981.94** |
| **Walker** | | |
| Student Council | | 2,336.31 |
| Fitness Fanatics | | 396.83 |
| Odyssey of the Mind | | 2,848.80 |
| **Walker Total** | $ | **5,581.94** |
| **Wilson** | | |
| Student Council | | 5,833.49 |
| Algebra Club | | 473.77 |
| Archery Club | | 942.67 |
| Art Club | | 2,906.76 |
| Elementary Student Council | | 3,776.70 |
| Elementary Choir | | 715.44 |
| GameMakers | | 210.00 |
| MS Choir | | 2,920.92 |
| MS Theater Club | | 394.64 |
| National Elementary Honor Society | | 218.58 |
| National Junior Honor Society | | 1,104.66 |
| Odyssey of the Mind | | 566.83 |
| Robotics Club | | 1,078.53 |
| Science Club | | 60.00 |
| Yearbook Club | | 1,921.71 |
| **Wilson Total** | $ | **23,124.70** |
| **Total K-8 Club Balances** | $ | **127,160.95** |
| Plus: Outstanding Checks | | 2,196.12 |
| Less: Outstanding Deposits (Inc CC's) | | (14,681.75) |
| NSF Checks/Void/Stale/Account Adj | | - |
| Deposit Error/Adjustments | | - |
| **Bank Balance** | $ | **114,675.32** |
| Sweep Account | $ | 114,675.32 |
| | | 0.00 |

# Amphi High School
## Student Activity Account
## Schedule of Club Balances
## For the Month Ending May 31, 2025

| | | | |
|---|---|---|---|
| 1001 | Student Council | $ 18,242.84 | |
| 1035 | Art Club | 966.76 | |
| 1050 | AHS Unified Panters Club | - | |
| 1070 | Band Club | 161.51 | |
| 1080 | Baseball | 1,854.03 | |
| 1085 | Golf -Boys | - | |
| 1110 | Basketball -Girls | 1,448.90 | |
| 1111 | Book Club | 250.00 | |
| 1113 | Drama Club | 1,166.02 | |
| 1115 | Choir Club | 5,499.23 | |
| 1120 | AVID Club | 1,861.20 | |
| 1135 | Reading Club | - | |
| 1145 | AHS Chess Club-GOT | - | |
| 1172 | Dance Club | 223.46 | |
| 1180 | Basketball -Boys | 7,565.99 | |
| 1200 | Panther Partners Club | 1,323.45 | |
| 1223 | Creative Writing Club | - | |
| 1226 | Early Childhood Club | 974.78 | |
| 1227 | Yearbook Club | 2,352.42 | |
| 1230 | Fashion Sewing Club | - | |
| 1234 | FFA Club | 2,165.02 | |
| 1235 | FFA - Loan Funds | 13,433.25 | |
| 1245 | French Club | 1,894.73 | |
| 1250 | FBLA Club | 153.23 | |
| 1255 | A/V Panthers Club | 4,120.41 | |
| 1261 | The Game Club | 51.00 | |
| 1265 | Equality Club | 564.00 | |
| 1275 | Girls Golf Club | - | |
| 1280 | Greenhouse Club | 62.70 | |
| 1290 | Wrestling | 649.14 | |
| 1300 | Football Club | $660.28 | |
| 1310 | Inter Act Club | 1,403.56 | |
| 1350 | Volleyball -Boys | 109.35 | |
| 1450 | Debate Club | 586.14 | |
| 1470 | Soccer -Girls | 116.76 | |
| 1510 | Knitting Club | $ - | |
| 1520 | Media Club | 1223.37 | |
| 1560 | National Honor Society | 808.87 | |
| 1590 | Odyssey of the Mind | - | |
| 1600 | Orchestra Club | 1,006.17 | |
| 1606 | Archery Club | 609.00 | |
| 1620 | Mariachi Club | 413.50 | |
| 1631 | Panther Popcorn | 5,248.70 | |
| 1740 | ASL Club | 2,273.01 | |
| 1742 | PEP Club | - | |
| 1744 | Auto Skills USA Amphi Chapter | 2,941.47 | |
| 1745 | Soccer -Boys | 112.82 | |
| 1770 | Softball Club | 646.60 | |
| 1780 | Spanish Club | 1,662.31 | |
| 1785 | AHS Spiritline Cheer | 283.42 | |
| 1790 | Cross Country Club -Girls | 819.87 | |
| 1803 | HOSA Club | 7,154.30 | |
| 1830 | Swim Club | 912.89 | |
| 1835 | Tennis -Girls | 11.72 | |
| 1840 | Tennis -Boys | 12.47 | |
| 1850 | Tech Theater Club | 380.68 | |
| 1860 | Trackers - Track & Field Club | 705.88 | |
| 1900 | Volleyball -Girls | 6,136.67 | |
| 1905 | Beach Volleyball | 4,322.64 | |
| 1923 | Panther POD | - | |
| **1950** | **Bookstore Over/Short** | 0.52 | |
| 1965 | Astronomy Club | - | |
| 1981 | Girls Powerlifting | - | |
| 1982 | Ukulele Club | - | |
| 1983 | Amphi Welding Club | 300.00 | |
| 1984 | Scholarship Club | - | |
| 1985 | National Technical Honor Society Clul | - | |
| 1990 | Blood Drive Club | - | |

| | |
|---|---|
| **Amphi HS Total Clubs** | **$ 107,847.04** |
| Plus: Outstanding Checks | 1,738.80 |
| Less: Outstanding Deposits (Inc CC's) | (12,246.85) |
| NSF Checks/Void/Stale/Account Adj | - |
| Deposit Error/Adjustments | - |
| **Bank Balance** | **$ 97,338.99** |

Sweep Account $ 97,338.99
0.00

## Canyon Del Oro High School
## Student Activity Account
## Schedule of Club Balances
## For the Month Ending May 31, 2025

| | | |
|---|---|---|
| 1001 | Student Government | $ 30,368.75 |
| 1020 | Academic Decathlon | 62.55 |
| 1031 | Black Excellence Student Union | 231.50 |
| 1033 | Awareness | 15.00 |
| 1034 | AM Art Club | 203.00 |
| 1050 | Special Olympics | - |
| 1070 | Band Club | 8,596.08 |
| 1081 | Be Kind /Ben's Bell Club | 465.64 |
| 1083 | Biology Club | 287.90 |
| 1084 | Bowling Club | 29.44 |
| 1085 | Golf -Boys | 11,504.87 |
| 1110 | Basketball -Girls | 5.63 |
| 1111 | Book Club | 20.62 |
| 1113 | Drama Club | 1,045.81 |
| 1115 | Choir | 1,548.49 |
| 1118 | Engineering Club | 603.16 |
| 1128 | Mountain Bike | - |
| 1140 | Chemistry Club | 372.57 |
| 1145 | Chess | 2,157.74 |
| 1150 | Culinary Arts/FCCLA | 3,634.84 |
| 1155 | Catering | 13,253.36 |
| 1172 | Dance | 2,595.88 |
| 1180 | Basketball -Boys | - |
| 1200 | DoradoTeam | - |
| 1220 | Girls Who Code Club | - |
| 1224 | Entrepreneurship Club | 29.00 |
| 1225 | Environmentalist Club | 211.22 |
| 1226 | Early Childhood | 5160.51 |
| 1227 | Yearbook | 6515.88 |
| 1230 | FCA Club | 81.61 |
| 1245 | French Club | 126.76 |
| 1250 | FBLA | 3146.23 |
| 1254 | Fashion Photography | 33.00 |
| 1255 | Photography Club | 1234.71 |
| 1267 | LGBTQ+ | 266.62 |
| 1270 | German Club | 296.06 |
| 1275 | Golf -Girls | 6327.35 |
| 1290 | Wrestling | 8185.19 |
| 1300 | Football Club | 2164.11 |
| 1310 | Interact | - |
| 1345 | Take-A-Hike Club | - |
| 1350 | Volleyball -Boys | 952.50 |
| 1420 | IB Club | 259.47 |
| 1425 | Anime Club | - |
| 1470 | Soccer -Girls | - |
| 1480 | Link Crew | 4,050.40 |
| 1530 | Model United Nations | 208.84 |
| 1560 | National Honor Society | 984.31 |
| 1580 | Youth and Government | - |
| 1590 | Odyssey of the Mind | 14,012.43 |
| 1600 | Orchestra Club | 9.55 |
| 1650 | Psychology Club | 28.00 |
| 1740 | Sign Language Club | 376.02 |
| 1742 | Senior Spirit Squad | 632.82 |
| 1743 | Skills USA Construction | 16,089.82 |
| 1744 | Skills USA Autos | 20,246.73 |
| 1745 | Soccer -Boys | 27.60 |
| 1770 | Softball Club | 245.35 |
| 1780 | Spanish Club | 616.92 |
| 1785 | Spiritline/ Pomline | 960.19 |
| 1786 | Stunt & Cheer | 2,707.46 |
| 1790 | Cross Country | 7,935.56 |
| 1800 | HOSA-Future Health Professionals | 11,379.94 |
| 1801 | Athletic Training After Teaching (ATAT) | - |
| 1830 | Swim Club | - |
| 1835 | Tennis -Girls | 4,058.37 |
| 1840 | Tennis -Boys | 1,874.94 |
| 1860 | Track & Field Club | 16,749.55 |
| 1865 | TRI-M Club | 216.70 |
| 1900 | Volleyball -Girls Club | - |
| 1905 | Beach Volleyball | 1,164.13 |
| 1911 | Poetry Club | - |
| 1915 | CDO Pickleball Club | 211.22 |
| 1916 | Podcast Club | - |
| 1917 | Clay Club | 587.65 |
| 1918 | CDO Newspaper Club | - |
| 1919 | Literature Club | - |
| 1921 | CDO Aeronautics | 300.00 |
| 1922 | Mud Club | 541.00 |
| 1923 | Skate Club | - |
| 1940 | Decision Point Club | - |
| **1950** | **Bookstore Over/Short** | - |
| 1989 | Taylor Nation (Dorado version) | - |

| | | |
|---|---|---|
| **CDO HS Total Clubs** | **$** | **218,208.55** |
| Plus: Outstanding Checks | | 8,815.11 |
| Less: Outstanding Deposits (Inc CC's) | | (36,808.47) |
| NSF Checks/Void/Stale/Account Adj | | - |
| Deposit Error/Adjustments | | - |
| **Bank Balance** | **$** | **190,215.19** |
| Sweep Account | $ | 190,215.19 |
| | $ | (0.00) |

## Ironwood Ridge High School
## Student Activity Account
## Schedule of Club Balances
## For the Month Ending May 31, 2025

| | | |
|---|---|---|
| 1001 | Student Government | $ 34,348.23 |
| 1035 | Art Club | 1,706.53 |
| 1040 | Photography/Skills USA | 18,403.48 |
| 1050 | REP-Relationship, Excellence, Pride | 4,035.30 |
| 1055 | Fashion Design | - |
| 1070 | Band Club | 3,135.01 |
| 1080 | Baseball | 1,284.47 |
| 1083 | Science Club | - |
| 1085 | Golf -Boys | 2,399.55 |
| 1095 | Ridge Audio | 2,067.85 |
| 1110 | Basketball -Girls | 1,369.85 |
| 1113 | Drama | 663.14 |
| 1115 | Choir | 366.80 |
| 1125 | Silver Singers | - |
| 1128 | Cycling Club | - |
| 1150 | Culinary Arts | 1,466.78 |
| 1173 | Pomline | 0.58 |
| 1180 | Basketball -Boys | 4,973.58 |
| 1203 | Pop till you Drop | 3,036.01 |
| 1226 | Early Childhood | 761.98 |
| 1227 | Yearbook | 15,768.65 |
| 1230 | FCA-Future Christian Athletes | - |
| 1250 | FBLA-Future Business Leaders | - |
| 1256 | Film/On the Ridge Design | 8,093.01 |
| 1260 | Gaming | 114.95 |
| 1266 | Q Club | 399.57 |
| 1275 | Golf -Girls | 1,028.32 |
| 1290 | Wrestling | 2,403.12 |
| 1300 | Football | 7,788.19 |
| 1345 | Climbing Club | - |
| 1350 | Volleyball -Boys | 8,291.85 |
| 1430 | Key Club | $ 262.61 |
| 1450 | Speech & Debate | - |
| 1470 | Soccer -Girls | 9,414.89 |
| 1530 | Model United Nations | - |
| 1560 | National Honor Society | 1,394.94 |
| 1575 | PHP-People Helping People | - |
| 1595 | Japanese | 53.74 |
| 1600 | Orchestra Club | 3.75 |
| 1630 | Journalism | - |
| 1700 | Club Green | 1,223.36 |
| 1740 | Sign Language | 399.00 |
| 1745 | Soccer -Boys | 13,262.60 |
| 1750 | Robotics Club | 2,029.68 |
| 1755 | Sports Medicine-HOSA | 125.00 |
| 1760 | Rock & Metal | - |
| 1770 | Softball Club | 831.31 |
| 1785 | Spiritline/Cheer Club | 4,151.39 |
| 1790 | Cross Country | 906.13 |
| 1800 | Sports Medicine Trainers | 628.33 |
| 1803 | Healthcare - HOSA | 180.00 |
| 1830 | Swim Club | 5,795.65 |
| 1835 | Tennis -Girls | 3,652.54 |
| 1840 | Tennis -Boys | 4,984.88 |
| 1850 | Technical Theater Club | 78.53 |
| 1860 | Track & Field Club | - |
| 1900 | Volleyball -Girls | 16,287.73 |
| 1905 | Beach Volleyball | 11,104.72 |
| 1910 | Imprints of Honor | 1,232.65 |
| **1950** | **Bookstore Over/Short** | - |

| | |
|---|---|
| **Ironwood Ridge HS Total Clubs** | **$ 201,910.23** |
| Plus: Outstanding Checks | 3,061.28 |
| Less: Outstanding Deposits (Inc CC's) | (45,453.68) |
| NSF Checks/Void/Stale/Account Adj | - |
| Deposit Error/Adjustments | - |
| **Bank Balance** | **$ 159,517.83** |

| | |
|---|---|
| Sweep Account | $ 159,517.83 |
| | 0.00 |

# Amphitheater Public Schools
# Summary of Activity for All Schools
# Auxiliary Account
# For the Month Ending June 30, 2025

| | | |
|---|---|---|
| Beginning Balance | $ | 2,867,436.73 |
| Plus Deposits | | 19,352.02 |
| Less Disbursements | | (233,190.55) |
| Ending Book Balance For All Schools | $ | 2,653,598.20 |
| Outstanding Deposits | | (147,526.49) |
| Outstanding Checks | | 39,131.92 |
| Ending Bank Balance For All Schools | $ | 2,545,203.63 |

# Amphitheater Public Schools
## Summary of Activity for All Schools
## Student Activity Accounts
## For Month Ending June 30, 2025

| | | |
|---|---|---|
| Beginning Balance | $ | 655,126.77 |
| Plus Deposits | | 33,299.05 |
| Less Disbursements | | (48,504.34) |
| Ending Book Balance For All Schools | $ | 639,921.48 |
| Outstanding Deposits | | (91,558.63) |
| Outstanding Checks | | 10,789.08 |
| Ending Bank Balance For All Schools | $ | 559,151.93 |

## Amphitheater Public School District #10

## Elementary/Middle Schools
## Student Activity Account Club Balances
## For Month Ending June 30, 2025

| | | |
|---|---|---|
| **Amphi Middle School** | | |
| Student Gov't | | 3,606.02 |
| AVID | | - |
| Culture Exchange | | - |
| MESA Club | | 148.06 |
| NJHS | | 178.52 |
| Odyssey of the Mind | | 439.13 |
| Science Club | | 1,684.15 |
| Sports Academy | | - |
| Yearbook | | - |
| **Amphi Middle School Total** | **$** | **6,055.88** |
| | | |
| **Copper Creek Elementary** | | |
| Student Council | | 5,334.70 |
| Accelerated Reader Club | | - |
| Turquoise Times | | 32.28 |
| **Copper Creek Total** | **$** | **5,366.98** |
| | | |
| **Coronado K-8 Schools** | | |
| Elementary Student Council | | 4,858.12 |
| Middle School Student Council | | 4,557.82 |
| Astronomy/Space & Science | | 221.76 |
| Band | | 3,951.05 |
| C.H.O.I.C.E.S. | | 925.74 |
| Chorus | | 1,319.41 |
| Coronado FCA | | 42.00 |
| Coronado Musicians Club | | 1,120.05 |
| Indoor Percussion Club | | 755.00 |
| Kids Helping Kids | | 339.13 |
| NEHS | | 41.00 |
| National Junior Honor Society | | 4,952.84 |
| Odyssey of the Mind | | 1,577.35 |
| Orchestra | | 930.57 |
| Running Club | | 3,152.56 |
| Wrestlers Club | | 871.70 |
| **Coronado Total** | **$** | **29,616.10** |
| | | |
| **Cross Middle School** | | |
| Student Council | | 8,489.21 |
| 6th Grade Club | | - |
| Band Club | | 2,145.39 |
| Choir Club | | 2,116.40 |
| Future Problem Solvers | | - |
| Guitar Club | | - |
| Life Skills Exploratory Club | | 142.96 |
| Math Counts | | - |
| Musical Theater Club | | 1,315.32 |
| NJHS | | 112.41 |
| Orchestra Club | | 2,446.60 |
| PE Club | | - |
| Star Club | | 2,178.57 |
| Tri-M Club | | - |
| Web Club | | 3,155.32 |
| **Cross Middle School Total** | **$** | **22,102.18** |

## Amphitheater Public School District #10

## Elementary/Middle Schools
## Student Activity Account Club Balances
## For Month Ending June 30, 2025

| | | |
|---|---|---|
| **Donaldson Elementary** | | |
| Student Council | | 5,025.00 |
| **Donaldson Total** | $ | **5,025.00** |
| | | |
| **Harelson Elementary** | | |
| Student Council | | 414.33 |
| 5th Grade Activities | | 125.36 |
| Track | | 307.65 |
| **Harelson Total** | $ | **847.34** |
| | | |
| **Holaway Elementary** | | |
| Student Council | | 753.22 |
| **Holaway Total** | $ | **753.22** |
| | | |
| **Innovation Academy** | | |
| Student Council | | 200.69 |
| Algebra Club | | 116.52 |
| Entrepreneur Club | | 280.44 |
| Odyssey of the Mind | | 1,437.92 |
| **Innovation Academy Total** | $ | **2,035.57** |
| | | |
| **Keeling Elementary** | | |
| Student Council | | 1,053.71 |
| **Keeling Total** | $ | **1,053.71** |
| | | |
| **La Cima Middle School** | | |
| Student Council | | 1,143.69 |
| NJHS | | 1,078.08 |
| **La Cima Total** | $ | **2,221.77** |
| | | |
| **Mesa Verde Elementary** | | |
| Student Council | | 5,646.31 |
| **Mesa Verde Total** | $ | **5,646.31** |
| | | |
| **Nash Elementary** | | |
| Student Council | | 1,634.36 |
| **Nash Total** | $ | **1,634.36** |
| | | |
| **Painted Sky Elementary** | | |
| Student Council | | 2,463.32 |
| Nature Shop | | 929.20 |
| Orchestra | | 269.55 |
| Band | | 704.45 |
| Chorus | | 773.42 |
| Milers | | 2,259.51 |
| OM | | 584.95 |
| Bagel & Books | | - |
| Sign Language | | 177.00 |
| Algebra | | - |
| Yoga | | - |
| NEHS | | 961.15 |
| Garden Club | | - |
| Math Club | | 23.00 |
| Sewing Club | | - |
| Art Club | | 209.84 |
| Sports Club | | 120.01 |
| **Painted Sky Total** | $ | **9,475.40** |

## Amphitheater Public School District #10

### Elementary/Middle Schools
### Student Activity Account Club Balances
### For Month Ending June 30, 2025

| | | |
|---|---|---|
| **Prince Elementary** | | |
| Student Council | | 1,234.12 |
| **Prince Total** | $ | **1,234.12** |
| | | |
| **Rio Vista Elementary** | | |
| Student Council | | 981.94 |
| **Rio Vista Total** | $ | **981.94** |
| | | |
| **Walker** | | |
| Student Council | | 2,336.31 |
| Fitness Fanatics | | 396.83 |
| Odyssey of the Mind | | 2,848.80 |
| **Walker Total** | $ | **5,581.94** |
| | | |
| **Wilson** | | |
| Student Council | | 5,833.49 |
| Algebra Club | | 473.77 |
| Archery Club | | 942.67 |
| Art Club | | 2,906.76 |
| Elementary Student Council | | 3,776.70 |
| Elementary Choir | | 715.44 |
| GameMakers | | 210.00 |
| MS Choir | | 2,920.92 |
| MS Theater Club | | 394.64 |
| National Elementary Honor Society | | 218.58 |
| National Junior Honor Society | | 1,104.66 |
| Odyssey of the Mind | | 566.83 |
| Robotics Club | | 1,078.53 |
| Science Club | | 60.00 |
| Yearbook Club | | 1,921.71 |
| **Wilson Total** | $ | **23,124.70** |
| | | |
| **Total K-8 Club Balances** | $ | **122,756.52** |
| Plus: Outstanding Checks | | 759.44 |
| Less: Outstanding Deposits (Inc CC's) | | (13,390.00) |
| NSF Checks/Void/Stale/Account Adj | | - |
| Deposit Error/Adjustments | | - |
| **Bank Balance** | $ | **110,125.96** |
| Sweep Account | $ | 110,125.96 |
| | | 0.00 |

# Amphi High School
## Student Activity Account
## Schedule of Club Balances
## For the Month Ending June 30, 2025

| | | |
|---|---|---|
| 1001 | Student Council | $ 18,337.66 |
| 1035 | Art Club | 966.76 |
| 1050 | AHS Unified Panters Club | - |
| 1070 | Band Club | 161.51 |
| 1080 | Baseball | 1,854.03 |
| 1085 | Golf -Boys | - |
| 1110 | Basketball -Girls | 1,448.90 |
| 1111 | Book Club | 250.00 |
| 1113 | Drama Club | 1,166.02 |
| 1115 | Choir Club | 5,499.23 |
| 1120 | AVID Club | 1,861.20 |
| 1135 | Reading Club | - |
| 1145 | AHS Chess Club-GOT | - |
| 1172 | Dance Club | 223.46 |
| 1180 | Basketball -Boys | 13,285.17 |
| 1200 | Panther Partners Club | 1,323.45 |
| 1223 | Creative Writing Club | - |
| 1226 | Early Childhood Club | 974.78 |
| 1227 | Yearbook Club | 1,982.66 |
| 1230 | Fashion Sewing Club | - |
| 1234 | FFA Club | 1,477.45 |
| 1235 | FFA - Loan Funds | 13,433.25 |
| 1245 | French Club | 1,831.33 |
| 1250 | FBLA Club | 153.23 |
| 1255 | A/V Panthers Club | 4,120.41 |
| 1261 | The Game Club | 51.00 |
| 1265 | Equality Club | - |
| 1275 | Girls Golf Club | - |
| 1280 | Greenhouse Club | 62.70 |
| 1290 | Wrestling | 649.14 |
| 1300 | Football Club | $287.84 |
| 1310 | Inter Act Club | 1,403.56 |
| 1350 | Volleyball -Boys | 109.35 |
| 1450 | Debate Club | 586.14 |
| 1470 | Soccer -Girls | 116.76 |
| 1510 | Knitting Club | $ - |
| 1520 | Media Club | 1223.37 |
| 1560 | National Honor Society | 187.16 |
| 1590 | Odyssey of the Mind | - |
| 1600 | Orchestra Club | 1,006.17 |
| 1606 | Archery Club | 609.00 |
| 1620 | Mariachi Club | 413.50 |
| 1631 | Panther Popcorn | 5,099.81 |
| 1740 | ASL Club | 2,273.01 |
| 1742 | PEP Club | - |
| 1744 | Auto Skills USA Amphi Chapter | 2,941.47 |
| 1745 | Soccer -Boys | 112.82 |
| 1770 | Softball Club | 527.02 |
| 1780 | Spanish Club | 1,662.31 |
| 1785 | AHS Spiritline Cheer | 283.42 |
| 1790 | Cross Country Club -Girls | 819.87 |
| 1803 | HOSA Club | 7,194.83 |
| 1830 | Swim Club | 912.89 |
| 1835 | Tennis -Girls | 11.72 |
| 1840 | Tennis -Boys | 12.47 |
| 1850 | Tech Theater Club | 380.68 |
| 1860 | Trackers - Track & Field Club | 705.88 |
| 1900 | Volleyball -Girls | 5,832.79 |
| 1905 | Beach Volleyball | 4,179.81 |
| 1923 | Panther POD | - |
| **1950** | **Bookstore Over/Short** | 0.52 |
| 1965 | Astronomy Club | - |
| 1981 | Girls Powerlifting | - |
| 1982 | Ukulele Club | - |
| 1983 | Amphi Welding Club | 140.00 |
| 1984 | Scholarship Club | - |
| 1985 | National Technical Honor Society Clul | - |
| 1990 | Blood Drive Club | - |

| | |
|---|---|
| **Amphi HS Total Clubs** | **$ 110,147.51** |
| Plus: Outstanding Checks | 1,472.89 |
| Less: Outstanding Deposits (Inc CC's) | (11,260.06) |
| NSF Checks/Void/Stale/Account Adj | - |
| Deposit Error/Adjustments | - |
| **Bank Balance** | **$ 100,360.34** |

Sweep Account $ 100,360.34
0.00

## Canyon Del Oro High School
## Student Activity Account
## Schedule of Club Balances
## For the Month Ending June 30, 2025

| | | |
|---|---|---|
| 1001 | Student Government | $ 30,335.74 |
| 1020 | Academic Decathlon | 337.55 |
| 1031 | Black Excellence Student Union | 231.50 |
| 1033 | Awareness | 15.00 |
| 1034 | AM Art Club | 203.00 |
| 1050 | Special Olympics | - |
| 1070 | Band Club | 8,596.08 |
| 1081 | Be Kind /Ben's Bell Club | 465.64 |
| 1083 | Biology Club | 287.90 |
| 1084 | Bowling Club | 29.44 |
| 1085 | Golf -Boys | 11,504.87 |
| 1110 | Basketball -Girls | 5.63 |
| 1111 | Book Club | 20.62 |
| 1113 | Drama Club | 1,274.71 |
| 1115 | Choir | 1,548.49 |
| 1118 | Engineering Club | 603.16 |
| 1128 | Mountain Bike | - |
| 1140 | Chemistry Club | 372.57 |
| 1145 | Chess | 2,157.74 |
| 1150 | Culinary Arts/FCCLA | 3,634.84 |
| 1155 | Catering | 13,253.36 |
| 1172 | Dance | 4,804.22 |
| 1180 | Basketball -Boys | - |
| 1200 | DoradoTeam | - |
| 1220 | Girls Who Code Club | - |
| 1224 | Entrepreneurship Club | 29.00 |
| 1225 | Environmentalist Club | 211.22 |
| 1226 | Early Childhood | 5160.51 |
| 1227 | Yearbook | 6437.99 |
| 1230 | FCA Club | 81.61 |
| 1245 | French Club | 126.76 |
| 1250 | FBLA | 3146.23 |
| 1254 | Fashion Photography | 33.00 |
| 1255 | Photography Club | 1234.71 |
| 1267 | LGBTQ+ | 266.62 |
| 1270 | German Club | 296.06 |
| 1275 | Golf -Girls | 6327.35 |
| 1290 | Wrestling | 8185.19 |
| 1300 | Football Club | 2164.11 |
| 1310 | Interact | - |
| 1345 | Take-A-Hike Club | - |
| 1350 | Volleyball -Boys | 952.50 |
| 1420 | IB Club | 259.47 |
| 1425 | Anime Club | - |
| 1470 | Soccer -Girls | - |
| 1480 | Link Crew | 1,013.60 |
| 1530 | Model United Nations | 208.84 |
| 1560 | National Honor Society | 984.31 |
| 1580 | Youth and Government | - |
| 1590 | Odyssey of the Mind | 6,650.95 |
| 1600 | Orchestra Club | 9.55 |
| 1650 | Psychology Club | 28.00 |
| 1740 | Sign Language Club | 376.02 |
| 1742 | Senior Spirit Squad | 632.82 |
| 1743 | Skills USA Construction | 16,089.82 |
| 1744 | Skills USA Autos | 19,690.34 |
| 1745 | Soccer -Boys | 27.60 |
| 1770 | Softball Club | - |
| 1780 | Spanish Club | 616.92 |
| 1785 | Spiritline/ Pomline | 2,884.19 |
| 1786 | Stunt & Cheer | 3,731.46 |
| 1790 | Cross Country | 5,610.62 |
| 1800 | HOSA-Future Health Professionals | 6,483.75 |
| 1801 | Athletic Training After Teaching (ATAT) | - |
| 1830 | Swim Club | - |
| 1835 | Tennis -Girls | 4,058.37 |
| 1840 | Tennis -Boys | 1,874.94 |
| 1860 | Track & Field Club | 17,024.68 |
| 1865 | TRI-M Club | 216.70 |
| 1900 | Volleyball -Girls Club | - |
| 1905 | Beach Volleyball | 1,164.13 |
| 1911 | Poetry Club | - |
| 1915 | CDO Pickleball Club | 211.22 |
| 1916 | Podcast Club | - |
| 1917 | Clay Club | 587.65 |
| 1918 | CDO Newspaper Club | - |
| 1919 | Literature Club | - |
| 1921 | CDO Aeronautics | 300.00 |
| 1922 | Mud Club | 541.00 |
| 1923 | Skate Club | - |
| 1940 | Decision Point Club | - |
| **1950** | **Bookstore Over/Short** | - |
| 1989 | Taylor Nation (Dorado version) | - |

| | | |
|---|---|---|
| **CDO HS Total Clubs** | **$** | **205,611.87** |
| Plus: Outstanding Checks | | 3,788.04 |
| Less: Outstanding Deposits (Inc CC's) | | (32,106.47) |
| NSF Checks/Void/Stale/Account Adj | | - |
| Deposit Error/Adjustments | | - |
| **Bank Balance** | **$** | **177,293.44** |

| | | |
|---|---|---|
| Sweep Account | $ | 177,293.44 |
| | | 0.00 |

## Ironwood Ridge High School
## Student Activity Account
## Schedule of Club Balances
## For the Month Ending June 30, 2025

| | | |
|---|---|---|
| 1001 | Student Government | $ 34,460.33 |
| 1035 | Art Club | 1,706.53 |
| 1040 | Photography/Skills USA | 18,016.30 |
| 1050 | REP-Relationship, Excellence, Pride | - |
| 1055 | Fashion Design | - |
| 1070 | Band Club | 3,135.01 |
| 1080 | Baseball | 1,284.47 |
| 1083 | Science Club | - |
| 1085 | Golf -Boys | 2,399.55 |
| 1095 | Ridge Audio | 2,627.85 |
| 1110 | Basketball -Girls | 1,369.85 |
| 1113 | Drama | 663.14 |
| 1115 | Choir | 366.80 |
| 1125 | Silver Singers | - |
| 1128 | Cycling Club | - |
| 1150 | Culinary Arts | 1,372.86 |
| 1173 | Pomline | 0.58 |
| 1180 | Basketball -Boys | 3,338.60 |
| 1203 | Pop till you Drop | 6,354.95 |
| 1226 | Early Childhood | 761.98 |
| 1227 | Yearbook | 15,768.65 |
| 1230 | FCA-Future Christian Athletes | - |
| 1250 | FBLA-Future Business Leaders | - |
| 1256 | Film/On the Ridge Design | 7,656.25 |
| 1260 | Gaming | 114.95 |
| 1266 | Q Club | 399.57 |
| 1275 | Golf -Girls | 1,028.32 |
| 1290 | Wrestling | 2,403.12 |
| 1300 | Football | 12,114.09 |
| 1345 | Climbing Club | - |
| 1350 | Volleyball -Boys | 8,291.85 |
| 1430 | Key Club | $ 262.61 |
| 1450 | Speech & Debate | - |
| 1470 | Soccer -Girls | 9,414.89 |
| 1530 | Model United Nations | - |
| 1560 | National Honor Society | 1,394.94 |
| 1575 | PHP-People Helping People | - |
| 1595 | Japanese | 53.74 |
| 1600 | Orchestra Club | 3.75 |
| 1630 | Journalism | - |
| 1700 | Club Green | 1,223.36 |
| 1740 | Sign Language | 399.00 |
| 1745 | Soccer -Boys | 13,262.60 |
| 1750 | Robotics Club | 2,029.68 |
| 1755 | Sports Medicine-HOSA | 125.00 |
| 1760 | Rock & Metal | - |
| 1770 | Softball Club | 831.31 |
| 1785 | Spiritline/Cheer Club | 4,151.39 |
| 1790 | Cross Country | 906.13 |
| 1800 | Sports Medicine Trainers | 628.33 |
| 1803 | Healthcare - HOSA | 180.00 |
| 1830 | Swim Club | 5,795.65 |
| 1835 | Tennis -Girls | 3,388.08 |
| 1840 | Tennis -Boys | 4,984.88 |
| 1850 | Technical Theater Club | 78.53 |
| 1860 | Track & Field Club | - |
| 1900 | Volleyball -Girls | 19,987.73 |
| 1905 | Beach Volleyball | 5,435.73 |
| 1910 | Imprints of Honor | 1,232.65 |
| **1950** | **Bookstore Over/Short** | - |

| | |
|---|---|
| **Ironwood Ridge HS Total Clubs** | **$ 201,405.58** |
| Plus: Outstanding Checks | 4,768.71 |
| Less: Outstanding Deposits (Inc CC's) | (35,428.68) |
| NSF Checks/Void/Stale/Account Adj | - |
| Deposit Error/Adjustments | 626.58 |
| **Bank Balance** | **$ 171,372.19** |

| | |
|---|---|
| Sweep Account | $ 171,372.19 |
| | 0.00 |

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Disposal of Surplus Property via PublicSurplus.com**

## BACKGROUND:

With Governing Board approval, the Administration will sell via an Internet-Based Online-Sale the following surplus property:

| ***Description*** | ***Quantity*** |
|---|---|
| Floor Scrubber – Tennant | 1 |
| Floor Scrubber – Viper | 1 |
| Floor Burnisher | 1 |
| Floor Extractor | 1 |

## RECOMMENDATION:

It is the recommendation of the Administration that the Governing Board approve the disposal of surplus property at a competitive Internet-Based Online-Sale via PublicSurplus.com.

## INITIATED BY:

Scott Little

**Scott Little, Chief Financial Officer** **Date: July 22, 2025**

Todd A. Jaeger

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

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

**DATE OF MEETING:** **July 29, 2025**

**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, 2024**

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

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

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.

## 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: July 21, 2025**

Todd A. Jaeger

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

# Amphitheater Unified School District No. 10

## Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2024

701 West Wetmore ▪ Tucson, Arizona 85705

**Amphitheater Unified School District No. 10**

**Tucson, Arizona**

**Annual Comprehensive Financial Report**
**Fiscal Year Ended June 30, 2024**

Issued by:
Finance Department

**Amphitheater Unified School District No. 10**

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**Introductory Section**

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**FINANCE & ACCOUNTING**
Scott Little
Chief Financial Officer
(520) 696-5130 • Fax (520) 696-5065

701 W. Wetmore Road • Tucson, AZ 85705 • (520) 696-5000 • www.amphi.com

GOVERNING BOARD MEMBERS Scott K. Baker, Ph.D. President; Susan Zibrat Vice President; Vicki Cox Golder; Deanna M. Day, M.Ed.; Matthew A. Kopec

SUPERINTENDENT
Todd A. Jaeger, J.D.

May 19, 2025

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, 2024.

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, 2024, are free of material misstatement.



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 the Equity & Safety Compliance Officer and Title IX Coordinator, (520) 696-5164, TitleIXCoordinator@amphi.com, or the Executive Director of Student Services, (520) 696-5230, studentservices@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, 2024, 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 Report.

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 11,324. The projected average daily membership for fiscal year 2025 is 10,801.

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 2023-24 school year, the District had a net limited property valuation of $1,883,370,140, an increase of 4.4 percent over the previous year. The District expects the recent pattern of slight economic development and assessed valuations growth to continue in 2025. Arizona's property valuation system is based upon property valuations that are delayed approximately two years.

The District maintains budgetary controls as an integral part of its overall system of internal controls. The objective of these budgetary controls is to ensure compliance with legal provisions included in the annual expenditure budget adopted by the District's Governing Board. The annual expenditure budget also serves as the foundation for the District's financial planning and control. Activities of the general fund, special revenue funds, and capital projects funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the total adopted expenditure budget. Arizona Revised Statutes permits the adopted expenditure budget to be revised annually. The District additionally exercises management control and oversight of the budget at the fund level. The District may have overexpenditures of budgeted funds 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.

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 48 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 2024-25 fiscal year.

**Major Initiatives**. On November 5, 2024, the voters of Amphitheater Unified School District authorized a new $84.0 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 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 are significantly impacting the recruitment of teachers.

On November 5, 2024, 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 2020-21 school year. The average daily membership dropped from 12,776 in 2020 to 10,874 in 2021. The average daily membership in 2023-24 was 11,324.

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

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

**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, 2023. This was the twenty-seventh 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, 2023. 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 will continue 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, 2024 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 10

**for its Annual Comprehensive Financial Report**
**for the Fiscal Year Ended June 30, 2023.**

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

CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

**Ryan S. Stechschulte**
**President**

**James M. Rowan, CAE, SFO**
**CEO/Executive Director**

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## Amphitheater Unified School District No. 10 Arizona

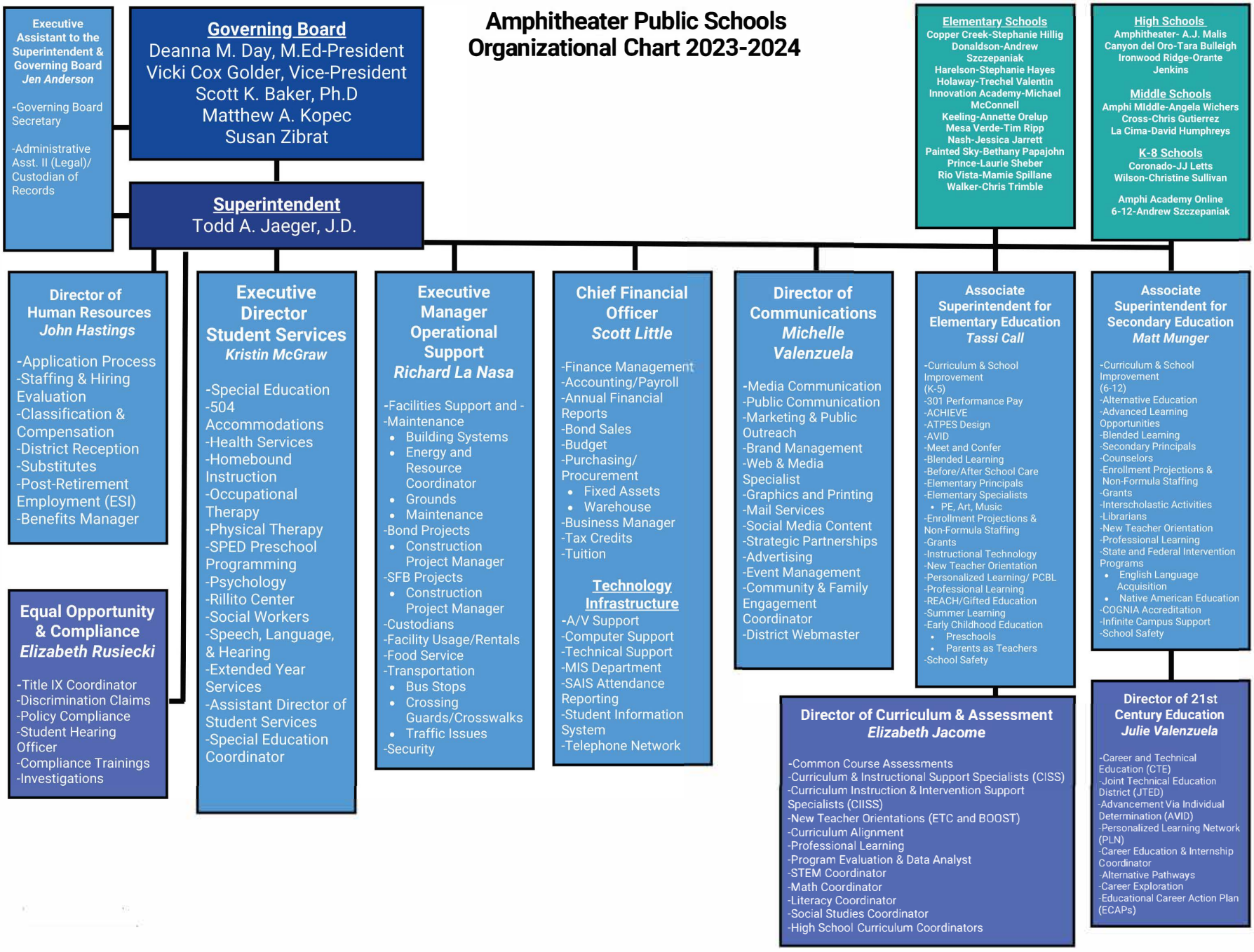
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morrill

Executive Director/CEO

# Amphitheater Public Schools Organizational Chart 2023-2024



**Amphitheater Unified School District No. 10**

**List of Principal Officials**

**Governing Board**

Scott K. Baker, Ph.D., President

Susan Zibrat, Vice President

Deanna M. Day, M.Ed., 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, 2024, 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, 2024, 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 May 19, 2025, 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
May 19, 2025

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**Management's Discussion and Analysis (MD&A)**
**(Required Supplementary Information)**

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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, 2024. 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 $8.4 million which represents a six percent increase from the prior fiscal year as a result of an increase in unrestricted state aid and decreased pension liability.
- General revenues accounted for $139.4 million in revenue, or 74 percent of all current fiscal year revenues. Program specific revenue in the form of charges for services and grants and contributions accounted for $50.1 million or 26 percent of total current fiscal year revenues.
- The District had approximately $181.2 million in expenses related to governmental activities, an increase of two percent from the prior fiscal year.
- Among major funds, the General Fund had $118.0 million current fiscal year revenues, which primarily consisted of state aid and property taxes, and $123.7 million in expenditures. The General Fund's fund balance decrease from $38.2 million at the prior fiscal year end to $33.1 million at the end of the current fiscal year was primarily due to an increase in salary and employee benefit costs.
- Net position for the Internal Service Funds decreased $54,149 from the prior fiscal year. Operating expenses of $447,122 exceeded operating revenues of $381,303 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.

## 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, Federal and State Grants, and Debt Service 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.

## 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 $139.0 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.

## Government-Wide Financial Analysis

The following table presents a summary of the District's net position for the fiscal years ended June 30, 2024 and June 30, 2023.

| | As of June 30, 2024 | As of June 30, 2023 |
|---|---|---|
| Current and other assets | $ 91,725,326 | $ 94,820,480 |
| Capital assets, net | 228,106,724 | 220,198,912 |
| Total assets | 319,832,050 | 315,019,392 |
| Deferred outflows | 13,628,947 | 16,986,234 |
| Current liabilities | 11,772,184 | 7,753,100 |
| Long-term liabilities | 173,483,536 | 188,549,347 |
| Total liabilities | 185,255,720 | 196,302,447 |
| Deferred inflows | 9,250,813 | 5,107,457 |
| Net position: | | |
| Net investment in capital assets | 166,519,350 | 155,730,414 |
| Restricted | 36,418,622 | 29,226,195 |
| Unrestricted | (63,983,508) | (54,360,887) |
| Total net position | $ 138,954,464 | $ 130,595,722 |

At the end of the current fiscal year the District reported a negative unrestricted net position of $64.0 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.

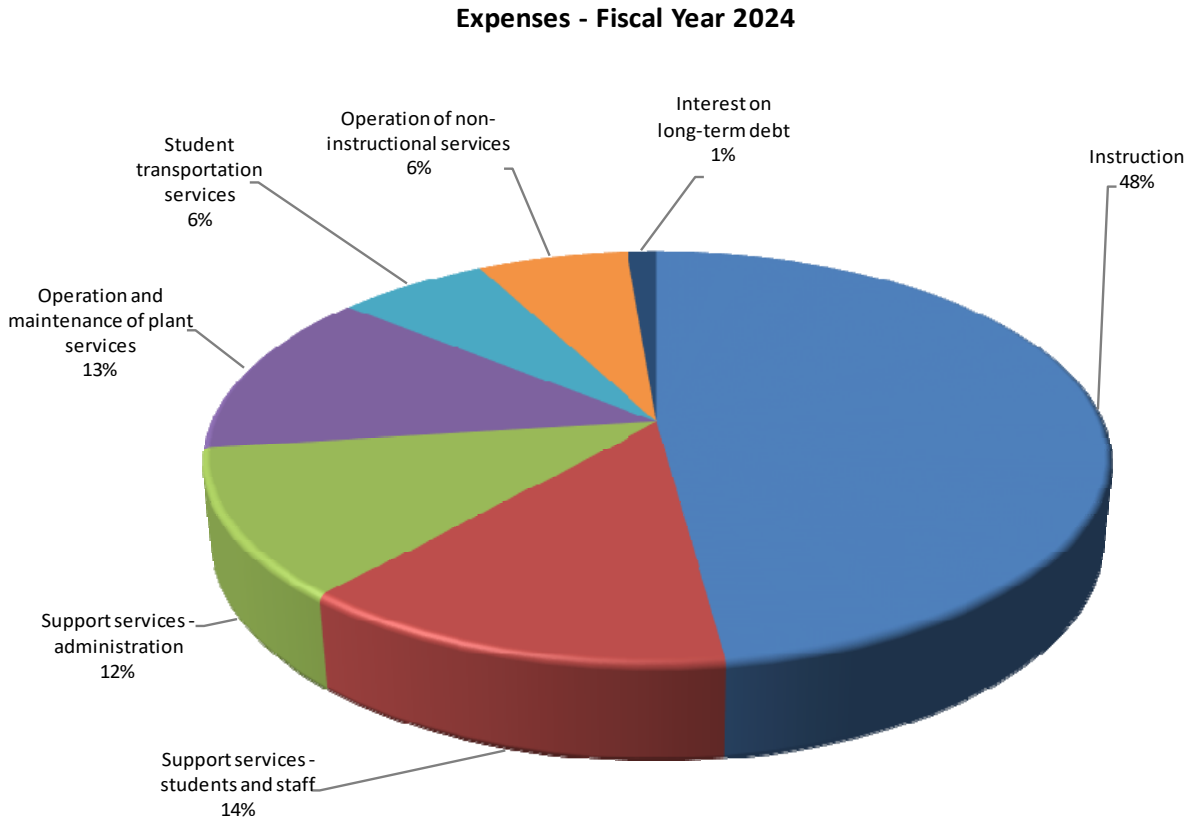
- The principal retirement of $8.7 million of bonds and $688,760 of bond premium.
- The addition of $22.8 million in capital assets through land and school improvements and purchases of vehicles, furniture, and equipment.
- The decrease of $5.7 million in pension liabilities and increase of $2.8 million in pension deferred inflows of resources.
- The disposal of $12.9 million of school improvements and vehicles, furniture, and equipment, along with $10.5 million in accumulated depreciation.
- The addition of $12.5 million in accumulated depreciation as a result of current fiscal year depreciation expense.

## Government-Wide Financial Analysis

**Changes in net position.** The District's total revenues for the current fiscal year were $189.5 million. The total cost of all programs and services was $181.2 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2024 and June 30, 2023.

| | Fiscal Year Ended June 30, 2024 | Fiscal Year Ended June 30, 2023 |
|---|---|---|
| **Revenues:** | | |
| Program revenues: | | |
| Charges for services | $ 11,342,887 | $ 10,254,820 |
| Operating grants and contributions | 27,073,009 | 26,951,153 |
| Capital grants and contributions | 11,725,120 | 12,855,011 |
| General revenues: | | |
| Property taxes | 76,320,896 | 79,283,250 |
| Investment income | 3,000,465 | 1,900,284 |
| Unrestricted state aid | 57,829,866 | 51,731,936 |
| Unrestricted federal aid | 2,227,723 | 1,004,316 |
| **Total revenues** | 189,519,966 | 183,980,770 |
| **Expenses:** | | |
| Instruction | 86,859,561 | 93,575,256 |
| Support services - students and staff | 24,364,314 | 22,509,017 |
| Support services - administration | 21,205,004 | 16,240,372 |
| Operation and maintenance of plant services | 23,400,347 | 21,807,858 |
| Student transportation services | 11,612,183 | 12,115,648 |
| Operation of non-instructional services | 11,496,292 | 10,092,404 |
| Interest on long-term debt | 2,223,523 | 2,110,306 |
| **Total expenses** | 181,161,224 | 178,450,861 |
| **Changes in net position** | 8,358,742 | 5,529,909 |
| **Net position, beginning** | 130,595,722 | 125,065,813 |
| **Net position, ending** | $ 138,954,464 | $ 130,595,722 |

## Government-Wide Financial Analysis




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

- The increase of $6.1 million in unrestricted state aid was due to increases in the base level support.

- Instruction expenses decreased $6.7 million due to the decrease in non-capitalized equipment and depreciation.

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.

## Government-Wide Financial Analysis

| | Year Ended June 30, 2024 | | Year Ended June 30, 2023 | |
|---|---|---|---|---|
| | Total Expenses | Net (Expense)/ Revenue | Total Expenses | Net (Expense)/ Revenue |
| Instruction | $ 86,859,561 | $ (63,113,598) | $ 93,575,256 | $ (67,064,564) |
| Support services - students and staff | 24,364,314 | (16,087,064) | 22,509,017 | (14,915,141) |
| Support services - administration | 21,205,004 | (20,632,505) | 16,240,372 | (15,956,563) |
| Operation and maintenance of plant services | 23,400,347 | (16,758,879) | 21,807,858 | (17,306,368) |
| Student transportation services | 11,612,183 | (11,490,461) | 12,115,648 | (12,100,062) |
| Operation of non-instructional services | 11,496,292 | (714,178) | 10,092,404 | 1,063,127 |
| Interest on long-term debt | 2,223,523 | (2,223,523) | 2,110,306 | (2,110,306) |
| Total | $ 181,161,224 | $ (131,020,208) | $ 178,450,861 | $ (128,389,877) |

- The cost of all governmental activities this year was $181.2 million.
- Federal and State governments and charges for services subsidized certain programs with grants and contributions and other local revenues of $50.1 million.
- Net cost of governmental activities of $131.0 million was financed by general revenues, which are made up of primarily property taxes of $76.3 million and state aid of $57.8 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 $52.9 million, a decrease of $20.0 million due primarily to pending federal grant reimbursements outstanding at year end and the increase in employee salaries and related benefits.

## Financial Analysis of the District's Funds

The General Fund comprises 63 percent of the total fund balance. Approximately $33.0 million of the General Fund's fund balance is unassigned.

The General Fund is the principal operating fund of the District. The decrease in fund balance of $5.2 million to $33.1 million as of fiscal year end was a result of an increase in salary and employee benefit costs. General Fund revenues increased $7.0 million as a result of an increase in unrestricted state aid. General Fund expenditures increased $17.5 million as a result of increases in employee salaries and related benefits.

The Federal and State Grants Fund balance decreased $14.1 million to a deficit fund balance of $7.5 million at fiscal year end due to pending federal grant reimbursements outstanding at year end. Federal and State Grants Fund revenues decreased $14.7 million due to pending federal grant reimbursements and expenditures decreased $3.4 million primarily due to the decrease in availability of COVID-19 federal funding utilized in prior years.

The Debt Service's fund balance increased $3.6 million to $13.3 million at fiscal year end. Debt Service Fund revenues increased $75,206 and expenditures decreased $166,783.

**Proprietary funds.** Net position of the Internal Service Funds at the end of the fiscal year amounted to $481,831. The decrease of $54,149 from the prior fiscal year was primarily due to utilization of net position.

## Budgetary Highlights

Over the course of the year, the District revised the General Fund annual expenditure budget primarily due to a late state approved budget increase. The difference between the original budget and the final amended budget was a $4.4 million increase, or four 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. The overall favorable variance of $9.9 million in expenses was a result of budgeting to the maximum general budget limit to provide capacity in future years.

## Capital Assets and Debt Administration

**Capital Assets**. At year end, the District had invested $368.1 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 $9.9 million from the prior fiscal year, primarily due to various building and improvement projects. Total depreciation expense for the current fiscal year was $12.5 million.

The following schedule presents a summary of capital asset balances for the fiscal years ended June 30, 2024 and June 30, 2023.

| | As of June 30, 2024 | As of June 30, 2023 |
|---|---|---|
| Capital assets - non-depreciable | $ 14,404,637 | $ 14,422,931 |
| Capital assets - depreciable, net | 213,702,087 | 205,775,981 |
| Total | $ 228,106,724 | $ 220,198,912 |

The estimated cost to complete current construction projects is $3.1 million.

Additional information on the District's capital assets can be found in Note 7.

**Debt Administration.** At year end, the District had $70.6 million in long-term debt outstanding, $9.1 million due within one year. Long-term debt decreased by $9.4 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 $693.1 million and the Class B debt limit is $462.1 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 8 and 9.

## 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 2024-25 budget. Among them:

- District student population (estimated 11,327).
- 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 increased one percent to $116.6 million in fiscal year 2024-25. Increases in enrollment are the primary reason for the increase. State aid and property taxes are expected to be the primary funding sources. No new programs were added to the 2024-25 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, 2024**

| | Governmental Activities |
|---|---|
| **Assets** | |
| Current assets: | |
| Cash and investments | $ 52,894,720 |
| Property taxes receivable | 1,091,687 |
| Accounts receivable | 200,257 |
| Due from governmental entities | 33,485,148 |
| Inventory | 38,467 |
| Leases receivable | 686,179 |
| Total current assets | 88,396,458 |
| Noncurrent assets: | |
| Net other postemployment benefit plan assets | 3,328,868 |
| Capital assets not being depreciated | 14,404,637 |
| Capital assets, net accumulated depreciation | 213,702,087 |
| Total noncurrent assets | 231,435,592 |
| **Total assets** | 319,832,050 |
| **Deferred outflows of resources** | |
| Deferred charge on refunding | 475,816 |
| Pension plan items | 12,873,269 |
| Other postemployment benefit plan items | 279,862 |
| **Total deferred outflows of resources** | 13,628,947 |
| **Liabilities** | |
| Current liabilities: | |
| Accounts payable | 6,279,462 |
| Accrued payroll and employee benefits | 4,828,119 |
| Unearned revenues | 664,603 |
| Compensated absences payable | 1,840,484 |
| Bonds payable | 9,080,000 |
| Total current liabilities | 22,692,668 |
| Noncurrent liabilities: | |
| Non-current portion of long-term obligations | 162,563,052 |
| Total noncurrent liabilities | 162,563,052 |
| **Total liabilities** | 185,255,720 |
| **Deferred inflows of resources** | |
| Deferred charge on refunding | 215,112 |
| Pension plan items | 6,923,944 |
| Other postemployment benefit plan items | 1,453,893 |
| Leases | 657,864 |
| **Total deferred inflows of resources** | 9,250,813 |
| **Net position** | |
| Net investment in capital assets | 166,519,350 |
| Restricted for: | |
| Instruction | 12,697,405 |
| Food service | 3,604,621 |
| Non-instructional purposes | 2,418,445 |
| Debt service | 13,408,065 |
| Capital outlay | 961,218 |
| Other postemployment benefit plan assets | 3,328,868 |
| Unrestricted | (63,983,508) |
| **Total net position** | $ 138,954,464 |



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

**Amphitheater Unified School District No. 10**
**Statement of Activities**
**For the Year Ended June 30, 2024**

| Functions/Programs | Expenses | Program Revenue: Charges for Services | Program Revenue: Operating Grants and Contributions | Program Revenue: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Governmental Activities |
|---|---|---|---|---|---|
| **Governmental activities** | | | | | |
| Instruction | $ 86,859,561 | $ 6,522,335 | $ 11,937,315 | $ 5,286,313 | $ (63,113,598) |
| Support services - students and staff | 24,364,314 | 1,799,041 | 6,478,209 | | (16,087,064) |
| Support services - administration | 21,205,004 | 162,829 | 409,670 | | (20,632,505) |
| Operation and maintenance of plant services | 23,400,347 | 162,830 | 39,831 | 6,438,807 | (16,758,879) |
| Student transportation services | 11,612,183 | | 121,722 | | (11,490,461) |
| Operation of non-instructional services | 11,496,292 | 2,695,852 | 8,086,262 | | (714,178) |
| Interest on long-term debt | 2,223,523 | | | | (2,223,523) |
| **Total governmental activities** | $ 181,161,224 | $ 11,342,887 | $ 27,073,009 | $ 11,725,120 | (131,020,208) |
| **General revenues** | | | | | |
| Property taxes | | | | | 76,320,896 |
| Investment income | | | | | 3,000,465 |
| Unrestricted state aid | | | | | 57,829,866 |
| Unrestricted federal aid | | | | | 2,227,723 |
| **Total general revenues** | | | | | 139,378,950 |
| **Changes in net position** | | | | | 8,358,742 |
| **Net position, beginning of year** | | | | | 130,595,722 |
| **Net position, end of year** | | | | | $ 138,954,464 |



**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, 2024**

| | General | Federal and State Grants | Debt Service | Non-Major Governmental Funds |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and investments | $ 9,793,351 | $ | $ 13,227,476 | $ 29,535,382 |
| Property taxes receivable | 906,662 | | 180,589 | 4,436 |
| Accounts receivable | 77,023 | | | 123,234 |
| Due from governmental entities | 8,364,840 | 23,428,561 | | 1,691,747 |
| Due from other funds | 19,324,515 | | | |
| Inventory | 38,467 | | | |
| Leases receivable | 686,179 | | | |
| **Total assets** | $ 39,191,037 | $ 23,428,561 | $ 13,408,065 | $ 31,354,799 |
| **Liabilities** | | | | |
| Accounts payable | $ 2,021,133 | $ 1,229,011 | $ | $ 3,029,318 |
| Due to other funds | | 19,324,515 | | |
| Accrued payroll and employee benefits | 2,635,236 | 2,069,591 | | 123,292 |
| Unearned revenues | | 664,603 | | |
| **Total liabilities** | 4,656,369 | 23,287,720 | | 3,152,610 |
| **Deferred inflows of resources** | | | | |
| Unavailable revenues - property taxes | 820,187 | | 128,415 | 3,122 |
| Unavailable revenues - intergovernmental | | 21,717,214 | | 90,408 |
| Leases | 657,864 | | | |
| **Total deferred inflows of resources** | 1,478,051 | 21,717,214 | 128,415 | 93,530 |
| **Fund balances** | | | | |
| Nonspendable | 38,467 | | | |
| Restricted | | | 13,279,650 | 28,108,659 |
| Unassigned | 33,018,150 | (21,576,373) | | |
| **Total fund balances** | 33,056,617 | (21,576,373) | 13,279,650 | 28,108,659 |
| **Total liabilities, deferred inflows of resources and fund balances** | $ 39,191,037 | $ 23,428,561 | $ 13,408,065 | $ 31,354,799 |



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

| Total Governmental Funds |
|---|
| $ 52,556,209 |
| 1,091,687 |
| 200,257 |
| 33,485,148 |
| 19,324,515 |
| 38,467 |
| 686,179 |
| $ 107,382,462 |
| |
| $ 6,279,462 |
| 19,324,515 |
| 4,828,119 |
| 664,603 |
| 31,096,699 |
| |
| 951,724 |
| 21,807,622 |
| 657,864 |
| 23,417,210 |
| |
| 38,467 |
| 41,388,309 |
| 11,441,777 |
| 52,868,553 |
| |
| $ 107,382,462 |

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**Amphitheater Unified School District No. 10**
**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**
**June 30, 2024**

| | | |
|---|---|---|
| **Total fund balances - governmental funds** | | **$ 52,868,553** |
| 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 | $ 367,933,012 | |
| Less accumulated depreciation/amortization | (139,969,608) | |
| | | 227,963,404 |
| Some receivables are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the funds. | | |
| Property taxes | 951,724 | |
| Intergovernmental | 21,807,622 | |
| | | 22,759,346 |
| 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. | | 260,704 |
| The net OPEB assets are not a current financial resource and, therefore, are not reported in the funds. | | 3,328,868 |
| Deferred outflows and inflows of resources related to pensions/OPEB are applicable to future periods and, therefore, are not reported in the funds. | | |
| Deferred outflows of resources related to pensions/OPEB | 13,153,131 | |
| Deferred inflows of resources related to pensions/OPEB | (8,377,837) | |
| | | 4,775,294 |
| 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. | | 481,831 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | | |
| Compensated absences payable | (3,088,045) | |
| Bonds payable | (70,557,594) | |
| Net pension liability | (99,837,897) | |
| | | (173,483,536) |
| **Net position of governmental activities** | | **$ 138,954,464** |



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

**Amphitheater Unified School District No. 10**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**Governmental Funds**
**For the Year Ended June 30, 2024**

| | General | Federal and State Grants | Debt Service | Bond Building |
|---|---|---|---|---|
| **Revenues** | | | | |
| Other local | $ 4,161,758 | $ | $ 663,422 | $ |
| Property taxes | 65,646,121 | | 13,805,053 | |
| State aid and grants | 46,013,163 | 1,145,669 | | |
| Federal aid, grants and reimbursements | 2,227,723 | 10,517,036 | | |
| **Total revenues** | 118,048,765 | 11,662,705 | 14,468,475 | |
| **Expenditures** | | | | |
| Current: | | | | |
| Instruction | 48,781,852 | 11,180,086 | | |
| Support services - students and staff | 16,394,093 | 5,121,007 | | |
| Support services - administration | 17,713,716 | 1,032,693 | | |
| Operation and maintenance of plant services | 21,633,904 | 611,583 | | |
| Student transportation services | 8,548,566 | 294,379 | | |
| Operation of non-instructional services | 632,809 | 1,792,974 | | |
| Capital outlay | 9,950,880 | 5,397,433 | | |
| Debt service: | | | | |
| Principal retirement | | | 8,745,000 | |
| Interest and fiscal charges | | | 2,810,964 | |
| **Total expenditures** | 123,655,820 | 25,430,155 | 11,555,964 | |
| **Excess (deficiency) of revenues over expenditures** | (5,607,055) | (13,767,450) | 2,912,511 | |
| **Other financing sources (uses)** | | | | |
| Transfers in | 305,212 | | 718,061 | |
| Transfers out | | (305,212) | | |
| Insurance recoveries | 95,115 | | | |
| Proceeds from sale of capital assets | 25,215 | | | |
| **Total other financing sources (uses)** | 425,542 | (305,212) | 718,061 | |
| **Changes in fund balances** | (5,181,513) | (14,072,662) | 3,630,572 | |
| **Fund balances, beginning of year, previously reported** | 38,238,130 | (7,503,711) | 9,649,078 | 15,160,833 |
| Adjustments to beginning fund balances | | | | (15,160,833) |
| **Fund balances, beginning of year, as restated** | 38,238,130 | (7,503,711) | 9,649,078 | |
| **Fund balances, end of year** | $ 33,056,617 | $ (21,576,373) | $ 13,279,650 | $ |



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

| Non-Major Governmental Funds | Total Governmental Funds |
|---|---|
| $ 11,117,413 | $ 15,942,593 |
| 349,163 | 79,800,337 |
| 18,340,685 | 65,499,517 |
| 5,704,250 | 18,449,009 |
| 35,511,511 | 179,691,456 |
| | |
| 11,882,534 | 71,844,472 |
| 2,641,102 | 24,156,202 |
| 136,109 | 18,882,518 |
| 314,374 | 22,559,861 |
| 165,460 | 9,008,405 |
| 8,307,836 | 10,733,619 |
| 15,771,742 | 31,120,055 |
| | 8,745,000 |
| | 2,810,964 |
| 39,219,157 | 199,861,096 |
| (3,707,646) | (20,169,640) |
| | 1,023,273 |
| (718,061) | (1,023,273) |
| | 95,115 |
| | 25,215 |
| (718,061) | 120,330 |
| (4,425,707) | (20,049,310) |
| 17,373,533 | 72,917,863 |
| 15,160,833 | |
| 32,534,366 | 72,917,863 |
| $ 28,108,659 | $ 52,868,553 |

**Amphitheater Unified School District No. 10**
**Reconciliation of the Statement of Revenues, Expenditures and**
**Changes in Fund Balances of Governmental Funds to the Statement of Activities**
**For the Year Ended June 30, 2024**

| | | |
|---|---|---|
| **Changes in fund balances - total governmental funds** | | **$ (20,049,310)** |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| 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/amortization expense. | | |
| Expenditures for capitalized assets | $ 22,805,243 | |
| Less current year depreciation/amortization | (12,453,136) | |
| | | 10,352,107 |
| Some revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. | | |
| Property taxes | (3,479,441) | |
| Intergovernmental | 13,175,951 | |
| | | 9,696,510 |
| Repayments of long-term debt principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. | | |
| Bond principal retirement | | 8,745,000 |
| Governmental funds report pension/OPEB contributions as expenditures. However, they are reported as deferred outflows of resources in the Statement of Net Position. The change in the net pension/OPEB liability, adjusted for deferred items, is reported as pension/OPEB expense in the Statement of Activities. | | |
| Current year pension/OPEB contributions | 10,714,412 | |
| Pension/OPEB expense | (9,112,065) | |
| | | 1,602,347 |
| 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. | | |
| Loss on disposal of assets | (2,428,820) | |
| Amortization of deferred bond items | 587,441 | |
| Compensated absences | (92,384) | |
| | | (1,933,763) |
| 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 changes in net position of the Internal Service Funds are reported with governmental activities in the Statement of Activities. | | (54,149) |
| **Changes in net position in governmental activities** | | **$ 8,358,742** |



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

**Amphitheater Unified School District No. 10**
**Statement of Net Position**
**Proprietary Funds**
**June 30, 2024**

| | Governmental Activities Internal Service Funds |
|---|---|
| **Assets** | |
| Current assets: | |
| Cash and investments | $ 338,511 |
| Total current assets | 338,511 |
| Noncurrent assets: | |
| Capital assets, net accumulated depreciation | 143,320 |
| Total noncurrent assets | 143,320 |
| **Total assets** | 481,831 |
| **Net position** | |
| Investment in capital assets | 143,320 |
| Unrestricted | 338,511 |
| **Total net position** | $ 481,831 |



**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 Fund Net Position**
**Proprietary Funds**
**For the Year Ended June 30, 2024**

| | Governmental Activities Internal Service Funds |
|---|---|
| **Operating revenues** | |
| Charges for services | $ 381,303 |
| **Total operating revenues** | 381,303 |
| **Operating expenses** | |
| Cost of services | 420,854 |
| Depreciation | 26,268 |
| **Total operating expenses** | 447,122 |
| **Operating income (loss)** | (65,819) |
| **Nonoperating revenues (expenses)** | |
| Investment income | 11,670 |
| **Total nonoperating revenue (expenses)** | 11,670 |
| **Changes in net position** | (54,149) |
| **Net position, beginning of year** | 535,980 |
| **Net position, end of year** | $ 481,831 |



**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**
**For the Year Ended June 30, 2024**

| | Governmental Activities Internal Service Funds |
|---|---|
| **Increase/Decrease in Cash and Cash Equivalents** | |
| **Cash flows from operating activities** | |
| Cash received for services | $ 381,303 |
| Cash payments to employees for services | (205,735) |
| Cash payments to suppliers for goods and services | (197,121) |
| **Net cash provided by/used for operating activities** | (21,553) |
| **Cash flows from investing activities** | |
| Investment income | 11,670 |
| **Net cash provided by investing activities** | 11,670 |
| **Cash flows from capital and related financing activities** | |
| Acquisition of capital assets | (33,896) |
| **Net cash used for capital and related financing activities** | (33,896) |
| **Net increase/decrease in cash and cash equivalents** | (43,779) |
| **Cash and cash equivalents, beginning of year** | 382,290 |
| **Cash and cash equivalents, end of year** | $ 338,511 |
| **Reconciliation of Operating Income/Loss to Net Cash Provided by/Used for Operating Activities** | |
| **Operating income/loss** | $ (65,819) |
| Adjustments to reconcile operating income/loss to net cash provided by/used for operating activities: | |
| Depreciation expense | 26,268 |
| Loss on disposal of capital assets | 23,103 |
| Changes in assets and liabilities: | |
| Increase in accounts payable | (5,105) |
| **Total adjustments** | 44,266 |
| **Net cash provided by/used for operating activities** | $ (21,553) |



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

## 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.

## 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. The District does not allocate indirect expenses to programs of functions. 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 and state 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. Capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under lease contracts and subscription-based information technology arrangements are reported as other financing sources.

## Note 1 – Summary of Significant Accounting Policies

Property taxes, federal and state 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.

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 – 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 and the Unrestricted Capital Outlay 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.

Federal and State Grants – The Federal and State Grants Fund accounts for financial assistance received for federal and state grants and projects.

Debt Service – The Debt Service Fund accounts for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

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.

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.

## Note 1 – Summary of Significant Accounting Policies

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 administrative expenses, and depreciation/amortization on capital assets. 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.

## 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 Payables

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.

## 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. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

### 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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### 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 estimated useful life of the asset. Intangible right-to-use assets are amortized over the shorter of the lease/subscription term or the underlying asset's useful life. The estimated useful lives and amortization periods are as follows:

| | |
|---|---|
| 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 assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

## 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 assets 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. Leases

As lessor, if there is no stated rate in the lease contract (or if the stated rate is not the rate the District charges the lessee) and the implicit rate cannot be determined, the District uses its own estimated incremental borrowing rate as the discount rate to measure lease receivables. The District's estimated incremental borrowing rate is calculated based on the Applicable Federal Rate.

### N. Pensions and Other Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefit (OPEB) liabilities, related deferred outflows of resources and deferred inflows of resources, and related expenses, information about the pension and OPEB plans' fiduciary net position and additions to/deductions from the plans' 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.

### O. 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.

## Note 1 – Summary of Significant Accounting Policies

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.

### P. 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.

### Q. 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.

### R. 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.

## Note 2 – Fund Balance Classifications

***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.

***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.

## Note 2 – Fund Balance Classifications

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

| | General | Federal and State Grants | Debt Service | Non-Major Governmental Funds |
|---|---|---|---|---|
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventory | $ 38,467 | $ | $ | $ |
| Restricted: | | | | |
| Debt service | | | 13,279,650 | |
| Capital projects | | | | 867,688 |
| Bond building projects | | | | 8,709,516 |
| Voter approved initiatives | | | | 8,724,973 |
| Food service | | | | 3,604,621 |
| Civic center | | | | 1,045,196 |
| Community schools | | | | 816,608 |
| Extracurricular activities | | | | 1,303,822 |
| Intergovernmental agreements | | | | 545,761 |
| Gifts and donations | | | | 1,909,653 |
| Student activities | | | | 537,384 |
| Other purposes | | | | 43,437 |
| Unassigned | 33,018,150 | (21,576,373) | | |
| Total fund balances | $ 33,056,617 | $ (21,576,373) | $ 13,279,650 | $ 28,108,659 |

## Note 3 – Stewardship, Compliance and Accountability

**Individual Deficit Fund Balance** – At year end, the Federal and State Grants Fund reported a deficit of $21,576,373 in fund balance. The deficit arose because of operations during the year and pending grant reimbursements. Additional revenues received in fiscal year 2024-25 are expected to eliminate the deficit.

**Excess Expenditures Over Budget** – At year end, the District had expenditures in a fund 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 $10.0 million and the bank balance was $9.1 million. At year end, all the District's deposits were covered by federal deposit insurance.

*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

*Valuation Techniques.* The Money Market Funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

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.

All investments in which the fair value hierarchy is applicable are measured at fair value on a recurring basis. At year end, the District's investments consisted of the following:

| Investment Type | Average Maturities | Fair Value | Category |
|---|---|---|---|
| Money Market Funds | 39 days | $ 3,857,223 | Level 1 |
| County Treasurer's investment pool | 180 days | 25,261,724 | Not Applicable |
| State Treasurer's investment pool 7 | 29 days | 13,728,249 | Not Applicable |
| Total | | $ 42,847,196 | |

## Note 4 – Cash and Investments

*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 Local Government Investment Pool 7 was rated AAA by Moody's at year end. The Money Market Funds were rated Aaa-mf by Moody's and AAAm by S&P 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.

*Concentration of Credit Risk*. The District places no limit on the amount the District may invest in any one issuer. All investments, other than County and State Treasurer investment pools, were Money Market Funds.

## 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 | Federal and State Grants | Non-Major Governmental Funds |
|---|---|---|---|
| Due from other governmental entities: | | | |
| Due from federal government | $ 192,667 | $ 23,233,539 | $ 74,604 |
| Due from state government | 8,172,173 | 195,022 | 1,211,877 |
| Due from other districts | | | 405,266 |
| Net due from governmental entities | $ 8,364,840 | $ 23,428,561 | $ 1,691,747 |

## Note 6 – Leases Receivable

The District leases land and property under the provisions of contracts classified as leases. The related receivables under the lease agreements have been recorded at the present value of their future minimum lease payments as of the inception date. Lease revenue of $51,632 and related interest revenue of $2,375 are recorded as other local revenue in the General Fund.

Future minimum lease payments to be received under the leases agreements at year end are summarized as follows:

| Year Ending June 30: | |
|---|---|
| 2025 | $ 45,611 |
| 2026 | 46,322 |
| 2027 | 49,792 |
| 2028 | 51,094 |
| 2029 | 51,871 |
| 2030-34 | 198,396 |
| 2035-39 | 169,167 |
| 2040-42 | 87,793 |
| Total | $ 700,046 |

## Note 7 – Capital Assets

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

| Governmental Activities | Beginning Balance | Increase | Decrease | Ending Balance |
|---|---|---|---|---|
| Capital assets, not being depreciated: | | | | |
| Land | $ 12,166,997 | $ | $ | $ 12,166,997 |
| Construction in progress | 2,255,934 | 4,475,577 | 4,493,871 | 2,237,640 |
| Total capital assets, not being depreciated | 14,422,931 | 4,475,577 | 4,493,871 | 14,404,637 |
| Capital assets, being depreciated: | | | | |
| Land improvements | 29,992,320 | 1,866,722 | 1,525,586 | 30,333,456 |
| Buildings and improvements | 274,651,473 | 13,875,807 | 9,231,473 | 279,295,807 |
| Vehicles, furniture and equipment | 39,188,275 | 7,114,904 | 2,187,783 | 44,115,396 |
| Total capital assets being depreciated | 343,832,068 | 22,857,433 | 12,944,842 | 353,744,659 |
| Less accumulated depreciation for: | | | | |
| Land improvements | (18,974,398) | (1,307,552) | (1,163,755) | (19,118,195) |
| Buildings and improvements | (101,108,024) | (8,303,188) | (7,152,919) | (102,258,293) |
| Vehicles, furniture and equipment | (17,973,665) | (2,868,664) | (2,176,245) | (18,666,084) |
| Total accumulated depreciation | (138,056,087) | (12,479,404) | (10,492,919) | (140,042,572) |
| Total capital assets, being depreciated, net | 205,775,981 | 10,378,029 | 2,451,923 | 213,702,087 |
| Governmental activities capital assets, net | $ 220,198,912 | $ 14,853,606 | $ 6,945,794 | $ 228,106,724 |

## Note 7 – Capital Assets

Depreciation expense was charged to governmental functions as follows:

| | |
|---|---|
| Instruction | $ 9,629,431 |
| Support services – students and staff | 122,125 |
| Support services – administration | 895,367 |
| Operation and maintenance of plant services | 303,929 |
| Student transportation services | 1,084,005 |
| Operation of non-instructional services | 444,547 |
| Total depreciation expense – governmental activities | $ 12,479,404 |

**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 $2.2 million on the projects and had estimated remaining contractual commitments of $3.1 million. These projects are being funded by the Arizona School Facilities Oversight Board and bond proceeds, along with other federal, special revenue, and capital project funds.

## Note 8 – General Obligation Bonds Payable

Bonds payable at year end consisted of the following outstanding general obligation bonds. 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 $693.1 million and the available margin is $623.8 million.

| Purpose | Original Amount Issued | Interest Rates | Remaining Maturities | Outstanding Principal June 30, 2024 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental activities:** | | | | | |
| General obligation bonds: | | | | | |
| School Improvement Bonds, Project of 2007, Series D | $ 41,000,000 | 4.25-5.00% | 7/1/25-27 | $ 8,995,000 | $ 2,865,000 |
| 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% | 7/1/25-27 | 12,420,000 | 3,950,000 |
| School Improvement Bonds, Project of 2016, Series B | 13,370,000 | 4.00-5.00% | 7/1/29-37 | 9,410,000 | |
| Private placement bonds: | | | | | |
| School Improvement Bonds, Project of 2016, Series C | 14,500,000 | 2.32% | 7/1/28-36 | 10,600,000 | |
| Refunding Bonds, Series 2021 | 15,440,000 | 1.08% | 7/1/25-27 | 6,935,000 | 2,265,000 |
| School Improvement Bonds, Project of 2016, Series D | 14,500,000 | 3.45% | 7/1/28-37 | 14,500,000 | |
| Total | | | | $ 67,530,000 | $ 9,080,000 |

## Note 8 – General Obligation Bonds Payable

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

| | Governmental Activities | | | |
|---|---|---|---|---|
| | General Obligation Bonds | | Private Placement Bonds | |
| Year ending June 30: | Principal | Interest | Principal | Interest |
| 2025 | $ 6,815,000 | $ 1,646,252 | $ 2,265,000 | $ 820,962 |
| 2026 | 7,030,000 | 1,305,502 | 2,415,000 | 796,500 |
| 2027 | 7,570,000 | 954,002 | 2,255,000 | 770,418 |
| 2028 | | 584,876 | 10,225,000 | 746,064 |
| 2029 | 1,080,000 | 584,876 | 1,725,000 | 413,660 |
| 2030-34 | 7,715,000 | 2,022,454 | 7,825,000 | 1,426,418 |
| 2035-37 | 5,285,000 | 392,888 | 5,325,000 | 361,956 |
| Total | $ 35,495,000 | $ 7,490,850 | $ 32,035,000 | $ 5,335,978 |

## Note 9 – 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 | $ 41,675,000 | $ | $ 6,180,000 | $ 35,495,000 | $ 6,815,000 |
| Private placement bonds | 34,600,000 | | 2,565,000 | 32,035,000 | 2,265,000 |
| Premium | 3,716,354 | | 688,760 | 3,027,594 | |
| Total bonds payable | 79,991,354 | | 9,433,760 | 70,557,594 | 9,080,000 |
| Net pension liability | 105,562,332 | | 5,724,435 | 99,837,897 | |
| Compensated absences payable | 2,995,661 | 1,885,665 | 1,793,281 | 3,088,045 | 1,840,484 |
| Total long-term liabilities | $ 188,549,347 | $ 1,885,665 | $ 16,951,476 | $ 173,483,536 | $ 10,920,484 |

## Note 10 – Interfund Receivables, Payables, and Transfers

At year end, interfund balances were as follows:

**Due to/from other funds** – At year end, the Federal and State Grants Fund had a negative cash balance of $19.3 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 $718,061 earned in the Bond Building Fund, a non-major governmental fund, that is required by statute to be expended in the Debt Service Fund, and (2) to move federal grant funds of $305,212 restricted for indirect costs.

## Note 11 – 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 12 – Restatements of Beginning Balances

**Change within the Financial Reporting Entity** – The Bond Building Fund was previously reported as a major governmental fund as it met the criteria to be reported as a major fund. However, current year activity and/or balances for the Bond Building Fund did not meet the criteria to be reported as a major fund.

The effect of the matter noted above resulted in adjustments to and restatements of beginning fund balance, as follows:

| | June 30, 2023, As Previously Reported | Change within the Financial Reporting Entity | June 30, 2023, As Restated |
|---|---|---|---|
| **Governmental Funds** | | | |
| Major Funds: | | | |
| General Fund | $ 38,238,130 | $ | $ 38,238,130 |
| Federal and State Grants | (7,503,711) | | (7,503,711) |
| Debt Service | 9,649,078 | | 9,649,078 |
| Bond Building | 15,160,833 | (15,160,833) | |
| Nonmajor Funds | 17,373,533 | 15,160,833 | 32,534,366 |
| Total Governmental Funds | $ 72,917,863 | $ | $ 72,917,863 |

## Note 13 – 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.

## Note 13 – 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 14 – 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.

**Aggregate Amounts**. At June 30, 2024, the District reported the following aggregate amounts related to pensions and OPEB for all plans to which it contributes:

| | Pension | OPEB | Total |
|---|---|---|---|
| Net assets | $ | $ 3,328,868 | $ 3,328,868 |
| Net liability | 99,837,897 | | 99,837,897 |
| Deferred outflows of resources | 12,873,269 | 279,862 | 13,153,131 |
| Deferred inflows of resources | 6,923,944 | 1,453,893 | 8,377,837 |
| Expense | 11,169,821 | (2,057,756) | 9,112,065 |
| Contributions | 10,617,331 | 97,081 | 10,714,412 |

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

## Note 14 – 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<br>10 years, age 62<br>5 years, age 50*<br>Any years, age 65 | 30 years, age 55<br>25 years, age 60<br>10 years, age 62<br>5 years, age 50*<br>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 12.29 percent (12.14 percent for retirement and 0.15 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 12.29 percent (12.03 percent for retirement, 0.11 percent for health insurance premium benefit, and 0.15 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, 2024 were $10.6 million.

**Note 14 – 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 9.99 percent (9.94 for retirement and 0.05 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, 2023. 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, 2022, to the measurement date of June 30, 2023. 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, 2023.

At June 30, 2023, the District reported the following amounts for its proportionate share of the pension plan net liability. In addition, at June 30, 2023, the District's percentage proportion for the plan and the related change from its proportion measured as of June 30, 2022 was:

| Net Liability | District % Proportion | Increase (Decrease) |
|---|---|---|
| $ 99,837,897 | 0.617 | (0.030) |

## Note 14 – Pensions

**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, 2024 was $11.2 million.

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 | $ 2,255,938 | $ |
| Net difference between projected and actual earnings on pension investments | | 3,532,351 |
| Changes in proportion and differences between contributions and proportionate share of contributions | | 3,391,593 |
| Contributions subsequent to the measurement date | 10,617,331 | |
| Total | $ 12,873,269 | $ 6,923,944 |

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, 2025. 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: | |
|---|---|
| 2025 | $ (2,555,986) |
| 2026 | (5,479,901) |
| 2027 | 3,806,831 |
| 2028 | (438,950) |

## Note 14 – Pensions

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

| | |
|---|---|
| Actuarial valuation date | June 30, 2022 |
| Actuarial roll forward date | June 30, 2023 |
| Actuarial cost method | Entry age normal |
| Investment rate of return | 7.0% |
| Inflation | 2.3% |
| Projected salary increases | 2.9-8.4% |
| Permanent base increases | Included |
| Mortality rates | 2017 SRA Scale U-MP |

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. 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, 2020, actuarial valuation.

The long-term expected rate of return on ASRS plan investments was determined to be 7.0 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.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Geometric Real Rate of Return |
|---|---|---|
| Public equity | 44% | 3.50% |
| Credit | 23% | 5.90 |
| Interest rate sensitive | 6% | 1.50 |
| Private equity | 10% | 6.70 |
| Real estate | 17% | 5.90 |
| Total | 100% | |

**Note 14 – Pensions**

**Discount Rate.** The discount rate used to measure the total pension liability was 7.0 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 7.0 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 | 6.0% | 7.0% | 8.0% |
| Net liability | $ 149,542,507 | $ 99,837,897 | $ 58,393,045 |

**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.

**Required Supplementary Information**

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**General**
**For the Year Ended June 30, 2024**

| | Budget | | | |
|---|---|---|---|---|
| | Original | Final | Non-GAAP Actual | Variance with Final Budget |
| **Revenues** | | | | |
| Other local | $ | $ | $ 87,004 | $ 87,004 |
| Property taxes | | | 61,944,997 | 61,944,997 |
| State aid and grants | | | 43,433,554 | 43,433,554 |
| **Total revenues** | | | 105,465,555 | 105,465,555 |
| **Expenditures** | | | | |
| Current: | | | | |
| Instruction | 56,002,335 | 57,398,463 | 46,799,139 | 10,599,324 |
| Support services - students and staff | 12,711,526 | 13,960,690 | 14,519,692 | (559,002) |
| Support services - administration | 12,625,709 | 13,663,308 | 12,607,890 | 1,055,418 |
| Operation and maintenance of plant services | 20,725,924 | 21,453,102 | 22,466,888 | (1,013,786) |
| Student transportation services | 8,270,242 | 8,270,242 | 8,456,838 | (186,596) |
| Operation of non-instructional services | 557,361 | 557,363 | 553,876 | 3,487 |
| **Total expenditures** | 110,893,097 | 115,303,168 | 105,404,323 | 9,898,845 |
| **Changes in fund balances** | (110,893,097) | (115,303,168) | 61,232 | 115,364,400 |
| **Fund balances, beginning of year** | | | 8,141,036 | 8,141,036 |
| **Fund balances, end of year** | $ (110,893,097) | $ (115,303,168) | $ 8,202,268 | $ 123,505,436 |



**See accompanying notes to this schedule.**

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Federal and State Grants**
**For the Year Ended June 30, 2024**

| | Budget | | | Variance with |
|---|---|---|---|---|
| | Original | Final | Actual | Final Budget |
| **Revenues** | | | | |
| State aid and grants | $ | $ | $ 1,145,669 | $ 1,145,669 |
| Federal aid, grants and reimbursements | | | 10,517,036 | 10,517,036 |
| **Total revenues** | | | 11,662,705 | 11,662,705 |
| **Expenditures** | | | | |
| Current: | | | | |
| Instruction | 24,091,306 | 24,091,306 | 11,180,086 | 12,911,220 |
| Support services - students and staff | 11,034,955 | 11,034,955 | 5,121,007 | 5,913,948 |
| Support services - administration | 2,225,289 | 2,225,289 | 1,032,693 | 1,192,596 |
| Operation and maintenance of plant services | 1,317,864 | 1,317,864 | 611,583 | 706,281 |
| Student transportation services | 634,340 | 634,340 | 294,379 | 339,961 |
| Operation of non-instructional services | 3,863,574 | 3,863,574 | 1,792,974 | 2,070,600 |
| Capital outlay | 11,630,609 | 11,630,609 | 5,397,433 | 6,233,176 |
| **Total expenditures** | 54,797,937 | 54,797,937 | 25,430,155 | 29,367,782 |
| **Excess (deficiency) of revenues over expenditures** | (54,797,937) | (54,797,937) | (13,767,450) | 41,030,487 |
| **Other financing sources (uses)** | | | | |
| Transfers out | | | (305,212) | (305,212) |
| **Total other financing sources (uses)** | | | (305,212) | (305,212) |
| **Changes in fund balances** | (54,797,937) | (54,797,937) | (14,072,662) | 40,725,275 |
| **Fund balances, beginning of year** | | | (7,503,711) | (7,503,711) |
| **Fund balances, end of year** | $ (54,797,937) | $ (54,797,937) | $ (21,576,373) | $ 33,221,564 |



**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 Ten Fiscal Years**

| | 2024 | 2023 | 2022 | 2021 |
|---|---|---|---|---|
| Measurement date | June 30, 2023 | June 30, 2022 | June 30, 2021 | June 30, 2020 |
| District's proportion of the net pension (assets) liability | 0.62% | 0.65% | 0.65% | 0.67% |
| District's proportionate share of the net pension (assets) liability | $ 99,837,897 | $ 105,562,332 | $ 85,976,057 | $ 115,366,901 |
| District's covered payroll | $ 85,559,371 | $ 77,216,778 | $ 73,461,888 | $ 72,636,314 |
| District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll | 116.69% | 136.71% | 117.03% | 158.83% |
| Plan fiduciary net position as a percentage of the total pension liability | 75.47% | 74.26% | 78.58% | 69.33% |

**Schedule of Pension Contributions**
**Arizona State Retirement System**
**Last Ten Fiscal Years**

| | 2024 | 2023 | 2022 | 2021 |
|---|---|---|---|---|
| Actuarially determined contribution | $ 10,617,331 | $ 10,198,677 | $ 9,273,735 | $ 8,558,310 |
| Contributions in relation to the actuarially determined contribution | 10,617,331 | 10,198,677 | 9,273,735 | 8,558,310 |
| Contribution deficiency (excess) | $ | $ | $ | $ |
| District's covered payroll | $ 88,257,116 | $ 85,559,371 | $ 77,216,778 | $ 73,461,888 |
| Contributions as a percentage of covered payroll | 12.03% | 11.92% | 12.01% | 11.65% |



**See accompanying notes to this schedule.**

| 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 |
| 0.67% | 0.68% | 0.69% | 0.69% | 0.73% | 0.75% |
| $ 97,812,921 | $ 94,402,334 | $ 107,387,293 | $ 111,732,876 | $ 113,705,493 | $ 110,471,045 |
| $ 68,703,694 | $ 67,324,422 | $ 67,330,519 | $ 64,789,198 | $ 67,115,060 | $ 67,168,533 |
| 142.37% | 140.22% | 159.49% | 172.46% | 169.42% | 164.47% |
| 73.24% | 73.40% | 69.92% | 67.06% | 68.35% | 69.49% |

| 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| $ 8,316,858 | $ 7,681,073 | $ 7,338,362 | $ 7,258,230 | $ 7,029,628 | $ 7,308,830 |
| 8,316,858 | 7,681,073 | 7,338,362 | 7,258,230 | 7,029,628 | 7,308,830 |
| $ | $ | $ | $ | $ | $ |
| $ 72,636,314 | $ 68,703,694 | $ 67,324,422 | $ 67,330,519 | $ 64,789,198 | $ 67,115,060 |
| 11.45% | 11.18% | 10.90% | 10.78% | 10.85% | 10.89% |

## 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 | $ 123,655,820 | $ 33,056,617 |
| Activity budgeted as other fund types | (14,206,345) | (19,754,912) |
| Current-year prepaid items | 2,413,054 | (2,413,054) |
| Prior-year prepaid items | (1,473,758) | |
| Employee insurance account | (4,984,448) | (2,686,383) |
| Schedule of Revenue, Expenditures and Changes in Fund Balances – Budget and Actual - General Fund | $ 105,404,323 | $ 8,202,268 |

## 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, 2022, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. 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, 2020, actuarial valuation.

**Combining and Individual Fund**
**Financial Statements and Schedules**

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**Governmental Funds**

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## Non-Major Governmental Funds

### 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.

**Instructional Improvement** – to account for the activity of monies received from gaming revenue.

**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.

**Other Special Revenue Funds** – to account for the revenues and expenditures of other special revenue activities, including the following: civic center, community school, extracurricular activities fees tax credit, gifts and donations, career technical education, fingerprinting, textbooks, insurance refund, student activities, and intergovernmental agreements.

### Capital Projects Funds

**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.

**Other Capital Projects Funds** – to account for the revenues and expenditures of other capital projects activities, including the following: capital gifts and donations and building renewal grant.

**Amphitheater Unified School District No. 10**
**Combining Balance Sheet**
**Non-Major Governmental Funds**
**June 30, 2024**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Classroom Site | Instructional Improvement | Food Service | Other Special Revenue |
| **Assets** | | | | |
| Cash and investments | $ 7,574,144 | $ 762,931 | $ 3,595,953 | $ 6,129,718 |
| Property taxes receivable | | | | |
| Accounts receivable | | | | 123,234 |
| Due from governmental entities | | 403,408 | 74,604 | 405,266 |
| **Total assets** | $ 7,574,144 | $ 1,166,339 | $ 3,670,557 | $ 6,658,218 |
| **Liabilities** | | | | |
| Accounts payable | $ | $ | $ 65,936 | $ 348,575 |
| Accrued payroll and employee benefits | 2,258 | 13,252 | | 107,782 |
| **Total liabilities** | 2,258 | 13,252 | 65,936 | 456,357 |
| **Deferred inflows of resources** | | | | |
| Unavailable revenues - property taxes | | | | |
| Unavailable revenues - intergovernmental | | | | |
| **Total deferred inflows of resources** | | | | |
| **Fund balances** | | | | |
| Restricted | 7,571,886 | 1,153,087 | 3,604,621 | 6,201,861 |
| **Total fund balances** | 7,571,886 | 1,153,087 | 3,604,621 | 6,201,861 |
| **Total liabilities, deferred inflows of resources and fund balances** | $ 7,574,144 | $ 1,166,339 | $ 3,670,557 | $ 6,658,218 |

| Capital Projects Funds | | | |
|---|---|---|---|
| Adjacent Ways | Bond Building | Other Capital Projects | Total Non-Major Governmental Funds |
| $ 547,387 | $ 9,957,055 | $ 968,194 | $ 29,535,382 |
| 4,436 | | | 4,436 |
| | | | 123,234 |
| | | 808,469 | 1,691,747 |
| $ 551,823 | $ 9,957,055 | $ 1,776,663 | $ 31,354,799 |
| $ 67,556 | $ 1,247,539 | $ 1,299,712 | $ 3,029,318 |
| | | | 123,292 |
| 67,556 | 1,247,539 | 1,299,712 | 3,152,610 |
| 3,122 | | | 3,122 |
| | | 90,408 | 90,408 |
| 3,122 | | 90,408 | 93,530 |
| 481,145 | 8,709,516 | 386,543 | 28,108,659 |
| 481,145 | 8,709,516 | 386,543 | 28,108,659 |
| $ 551,823 | $ 9,957,055 | $ 1,776,663 | $ 31,354,799 |

**Amphitheater Unified School District No. 10**
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Non-Major Governmental Funds**
**For the Year Ended June 30, 2024**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Classroom Site | Instructional Improvement | Food Service | Other Special Revenue |
| **Revenues** | | | | |
| Other local | $ 333,120 | $ 28,638 | $ 1,177,540 | $ 8,763,450 |
| Property taxes | | | | |
| State aid and grants | 10,945,452 | 871,251 | | |
| Federal aid, grants and reimbursements | | | 5,704,250 | |
| **Total revenues** | 11,278,572 | 899,889 | 6,881,790 | 8,763,450 |
| **Expenditures** | | | | |
| Current: | | | | |
| Instruction | 9,470,092 | 176,285 | | 2,236,157 |
| Support services - students and staff | 880,561 | 268,202 | | 1,492,339 |
| Support services - administration | | | 1,810 | 134,299 |
| Operation and maintenance of plant services | | | 143,038 | 171,336 |
| Student transportation services | | | | 165,460 |
| Operation of non-instructional services | | | 5,974,758 | 2,333,078 |
| Capital outlay | | | 751,675 | 1,887,305 |
| **Total expenditures** | 10,350,653 | 444,487 | 6,871,281 | 8,419,974 |
| **Excess (deficiency) of revenues over expenditures** | 927,919 | 455,402 | 10,509 | 343,476 |
| **Other financing sources (uses)** | | | | |
| Transfers out | | | | |
| **Total other financing sources (uses)** | | | | |
| **Changes in fund balances** | 927,919 | 455,402 | 10,509 | 343,476 |
| **Fund balances, beginning of year, previously reported** | 6,643,967 | 697,685 | 3,594,112 | 5,858,385 |
| Adjustments to beginning fund balances | | | | |
| **Fund balances, beginning of year, as restated** | 6,643,967 | 697,685 | 3,594,112 | 5,858,385 |
| **Fund balances, end of year** | $ 7,571,886 | $ 1,153,087 | $ 3,604,621 | $ 6,201,861 |

| Capital Projects Funds | | | |
|---|---|---|---|
| Adjacent Ways | Bond Building | Other Capital Projects | Total Non-Major Governmental Funds |
| $ 10,836 | $ 788,880 | $ 14,949 | $ 11,117,413 |
| 349,163 | | | 349,163 |
| | | 6,523,982 | 18,340,685 |
| | | | 5,704,250 |
| 359,999 | 788,880 | 6,538,931 | 35,511,511 |
| | | | |
| | | | 11,882,534 |
| | | | 2,641,102 |
| | | | 136,109 |
| | | | 314,374 |
| | | | 165,460 |
| | | | 8,307,836 |
| 294,774 | 6,522,136 | 6,315,852 | 15,771,742 |
| 294,774 | 6,522,136 | 6,315,852 | 39,219,157 |
| 65,225 | (5,733,256) | 223,079 | (3,707,646) |
| | (718,061) | | (718,061) |
| | (718,061) | | (718,061) |
| 65,225 | (6,451,317) | 223,079 | (4,425,707) |
| 415,920 | | 163,464 | 17,373,533 |
| | 15,160,833 | | 15,160,833 |
| 415,920 | 15,160,833 | 163,464 | 32,534,366 |
| $ 481,145 | $ 8,709,516 | $ 386,543 | $ 28,108,659 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Classroom Site**
**For the Year Ended June 30, 2024**

| | Budget | | | Variance with |
|---|---|---|---|---|
| | Original | Final | Actual | Final Budget |
| **Revenues** | | | | |
| Other local | $ | $ | $ 333,120 | $ 333,120 |
| State aid and grants | | | 10,945,452 | 10,945,452 |
| **Total revenues** | | | 11,278,572 | 11,278,572 |
| **Expenditures** | | | | |
| Current: | | | | |
| Instruction | 14,394,416 | 18,148,580 | 9,470,092 | 8,678,488 |
| Support services - students and staff | 568,594 | 568,594 | 880,561 | (311,967) |
| **Total expenditures** | 14,963,010 | 18,717,174 | 10,350,653 | 8,366,521 |
| **Changes in fund balances** | (14,963,010) | (18,717,174) | 927,919 | 19,645,093 |
| **Fund balances, beginning of year** | | | 6,643,967 | 6,643,967 |
| **Fund balances, end of year** | $ (14,963,010) | $ (18,717,174) | $ 7,571,886 | $ 26,289,060 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Instructional Improvement**
**For the Year Ended June 30, 2024**

| | Budget | | | Variance with |
|---|---|---|---|---|
| | Original | Final | Actual | Final Budget |
| **Revenues** | | | | |
| Other local | $ | $ | $ 28,638 | $ 28,638 |
| State aid and grants | | | 871,251 | 871,251 |
| **Total revenues** | | | 899,889 | 899,889 |
| **Expenditures** | | | | |
| Current: | | | | |
| Instruction | 182,407 | 370,794 | 176,285 | 194,509 |
| Support services - students and staff | 277,517 | 564,130 | 268,202 | 295,928 |
| **Total expenditures** | 459,924 | 934,924 | 444,487 | 490,437 |
| **Changes in fund balances** | (459,924) | (934,924) | 455,402 | 1,390,326 |
| **Fund balances, beginning of year** | | | 697,685 | 697,685 |
| **Fund balances, end of year** | $ (459,924) | $ (934,924) | $ 1,153,087 | $ 2,088,011 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Food Service**
**For the Year Ended June 30, 2024**

| | Budget | | |
|---|---|---|---|
| | Original and Final | Actual | Variance with Final Budget |
| **Revenues** | | | |
| Other local | $ | $ 1,177,540 | $ 1,177,540 |
| Federal aid, grants and reimbursements | | 5,704,250 | 5,704,250 |
| **Total revenues** | | 6,881,790 | 6,881,790 |
| **Expenditures** | | | |
| Current: | | | |
| Support services - administration | 1,580 | 1,810 | (230) |
| Operation and maintenance of plant services | 124,901 | 143,038 | (18,137) |
| Operation of non-instructional services | 5,217,156 | 5,974,758 | (757,602) |
| Capital outlay | 656,362 | 751,675 | (95,313) |
| **Total expenditures** | 6,000,000 | 6,871,281 | (871,281) |
| **Changes in fund balances** | (6,000,000) | 10,509 | 6,010,509 |
| **Fund balances, beginning of year** | | 3,594,112 | 3,594,112 |
| **Fund balances, end of year** | $ (6,000,000) | $ 3,604,621 | $ 9,604,621 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Other Special Revenue**
**For the Year Ended June 30, 2024**

| | Budget | | | Variance with |
|---|---|---|---|---|
| | Original | Final | Actual | Final Budget |
| **Revenues** | | | | |
| Other local | $ | $ | $ 8,763,450 | $ 8,763,450 |
| **Total revenues** | | | 8,763,450 | 8,763,450 |
| **Expenditures** | | | | |
| Current: | | | | |
| Instruction | 2,022,160 | 2,786,373 | 2,236,157 | 550,216 |
| Support services - students and staff | 1,349,524 | 1,859,535 | 1,492,339 | 367,196 |
| Support services - administration | 121,447 | 167,344 | 134,299 | 33,045 |
| Operation and maintenance of plant services | 154,939 | 213,494 | 171,336 | 42,158 |
| Student transportation services | 149,626 | 206,172 | 165,460 | 40,712 |
| Operation of non-instructional services | 2,109,805 | 2,907,142 | 2,333,078 | 574,064 |
| Capital outlay | 1,706,692 | 2,351,685 | 1,887,305 | 464,380 |
| **Total expenditures** | 7,614,193 | 10,491,745 | 8,419,974 | 2,071,771 |
| **Changes in fund balances** | (7,614,193) | (10,491,745) | 343,476 | 10,835,221 |
| **Fund balances, beginning of year** | | | 5,858,385 | 5,858,385 |
| **Fund balances, end of year** | $ (7,614,193) | $ (10,491,745) | $ 6,201,861 | $ 16,693,606 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Debt Service**
**For the Year Ended June 30, 2024**

| | Budget | | Variance with |
|---|---|---|---|
| | Original and Final | Actual | Final Budget |
| **Revenues** | | | |
| Other local | $ | $ 663,422 | $ 663,422 |
| Property taxes | | 13,805,053 | 13,805,053 |
| **Total revenues** | | 14,468,475 | 14,468,475 |
| **Expenditures** | | | |
| Debt service: | | | |
| Principal retirement | 8,745,000 | 8,745,000 | |
| Interest and fiscal charges | 7,255,000 | 2,810,964 | 4,444,036 |
| **Total expenditures** | 16,000,000 | 11,555,964 | 4,444,036 |
| **Excess (deficiency) of revenues over expenditures** | (16,000,000) | 2,912,511 | 18,912,511 |
| **Other financing sources (uses)** | | | |
| Transfers in | | 718,061 | 718,061 |
| **Total other financing sources (uses)** | | 718,061 | 718,061 |
| **Changes in fund balances** | (16,000,000) | 3,630,572 | 19,630,572 |
| **Fund balances, beginning of year** | | 9,649,078 | 9,649,078 |
| **Fund balances, end of year** | $ (16,000,000) | $ 13,279,650 | $ 29,279,650 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Adjacent Ways**
**For the Year Ended June 30, 2024**

| | Budget | | |
|---|---|---|---|
| | Original and Final | Actual | Variance with Final Budget |
| **Revenues** | | | |
| Other local | $ | $ 10,836 | $ 10,836 |
| Property taxes | | 349,163 | 349,163 |
| **Total revenues** | | 359,999 | 359,999 |
| **Expenditures** | | | |
| Capital outlay | 901,032 | 294,774 | 606,258 |
| **Total expenditures** | 901,032 | 294,774 | 606,258 |
| **Changes in fund balances** | (901,032) | 65,225 | 966,257 |
| **Fund balances, beginning of year** | | 415,920 | 415,920 |
| **Fund balances, end of year** | $ (901,032) | $ 481,145 | $ 1,382,177 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Bond Building**
**For the Year Ended June 30, 2024**

| | Budget | | |
|---|---|---|---|
| | Original and Final | Actual | Variance with Final Budget |
| **Revenues** | | | |
| Other local | $ | $ 788,880 | $ 788,880 |
| **Total revenues** | | 788,880 | 788,880 |
| **Expenditures** | | | |
| Capital outlay | 17,162,217 | 6,522,136 | 10,640,081 |
| **Total expenditures** | 17,162,217 | 6,522,136 | 10,640,081 |
| **Excess (deficiency) of revenues over expenditures** | (17,162,217) | (5,733,256) | 11,428,961 |
| **Other financing sources (uses)** | | | |
| Transfers out | | (718,061) | (718,061) |
| **Total other financing sources (uses)** | | (718,061) | (718,061) |
| **Changes in fund balances** | (17,162,217) | (6,451,317) | 10,710,900 |
| **Fund balances, beginning of year** | | 15,160,833 | 15,160,833 |
| **Fund balances, end of year** | $ (17,162,217) | $ 8,709,516 | $ 25,871,733 |

**Amphitheater Unified School District No. 10**
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**
**Other Capital Projects**
**For the Year Ended June 30, 2024**

| | Budget | | |
|---|---|---|---|
| | Original and Final | Actual | Variance with Final Budget |
| **Revenues** | | | |
| Other local | $ | $ 14,949 | $ 14,949 |
| State aid and grants | | 6,523,982 | 6,523,982 |
| **Total revenues** | | 6,538,931 | 6,538,931 |
| **Expenditures** | | | |
| Capital outlay | 7,455,986 | 6,315,852 | 1,140,134 |
| **Total expenditures** | 7,455,986 | 6,315,852 | 1,140,134 |
| **Changes in fund balances** | (7,455,986) | 223,079 | 7,679,065 |
| **Fund balances, beginning of year** | | 163,464 | 163,464 |
| **Fund balances, end of year** | $ (7,455,986) | $ 386,543 | $ 7,842,529 |

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**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**
**Internal Service Funds**
**June 30, 2024**

| | Print Shop | Technology | Total Internal Service Funds |
|---|---|---|---|
| **Assets** | | | |
| Current assets: | | | |
| Cash and investments | $ 195,149 | $ 143,362 | $ 338,511 |
| Total current assets | 195,149 | 143,362 | 338,511 |
| Noncurrent assets: | | | |
| Capital assets, net accumulated depreciation | 143,320 | | 143,320 |
| Total noncurrent assets | 143,320 | | 143,320 |
| **Total assets** | 338,469 | 143,362 | 481,831 |
| **Net position** | | | |
| Investment in capital assets | 143,320 | | 143,320 |
| Unrestricted | 195,149 | 143,362 | 338,511 |
| **Total net position** | $ 338,469 | $ 143,362 | $ 481,831 |

**Amphitheater Unified School District No. 10**
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**
**Internal Service Funds**
**For the Year Ended June 30, 2024**

| | Print Shop | Technology | Total Internal Service Funds |
|---|---|---|---|
| **Operating revenues** | | | |
| Charges for services | $ 350,573 | $ 30,730 | $ 381,303 |
| **Total operating revenues** | 350,573 | 30,730 | 381,303 |
| **Operating expenses** | | | |
| Cost of services | 398,519 | 22,335 | 420,854 |
| Depreciation | 26,268 | | 26,268 |
| **Total operating expenses** | 424,787 | 22,335 | 447,122 |
| **Operating income (loss)** | (74,214) | 8,395 | (65,819) |
| **Nonoperating revenues (expenses)** | | | |
| Investment income | 7,146 | 4,524 | 11,670 |
| **Total nonoperating revenue (expenses)** | 7,146 | 4,524 | 11,670 |
| **Changes in net position** | (67,068) | 12,919 | (54,149) |
| **Net position, beginning of year** | 405,537 | 130,443 | 535,980 |
| **Net position, end of year** | $ 338,469 | $ 143,362 | $ 481,831 |

**Amphitheater Unified School District No. 10**
**Combining Statement of Cash Flows**
**Internal Service Funds**
**For the Year Ended June 30, 2024**

| | Print Shop | Technology | Total Internal Service Funds |
|---|---|---|---|
| **Increase/Decrease in Cash and Cash Equivalents** | | | |
| **Cash flows from operating activities** | | | |
| Cash received for services | $ 350,573 | $ 30,730 | $ 381,303 |
| Cash payments to employees for services | (205,735) | | (205,735) |
| Cash payments to suppliers for goods and services | (174,786) | (22,335) | (197,121) |
| **Net cash provided by/used for operating activities** | (29,948) | 8,395 | (21,553) |
| **Cash flows from investing activities** | | | |
| Investment income | 7,146 | 4,524 | 11,670 |
| **Net cash provided by investing activities** | 7,146 | 4,524 | 11,670 |
| **Cash flows from capital and related financing activities** | | | |
| Acquisition of capital assets | (33,896) | | (33,896) |
| **Net cash used for noncapital financing activities** | (33,896) | | (33,896) |
| **Net increase/decrease in cash and cash equivalents** | (56,698) | 12,919 | (43,779) |
| **Cash and cash equivalents, beginning of year** | 251,847 | 130,443 | 382,290 |
| **Cash and cash equivalents, end of year** | $ 195,149 | $ 143,362 | $ 338,511 |
| **Reconciliation of Operating Income/Loss to Net Cash Provided by/Used for Operating Activities** | | | |
| **Operating income/loss** | $ (74,214) | $ 8,395 | $ (65,819) |
| Adjustments to reconcile operating income/loss to net cash provided by/used for operating activities: | | | |
| Depreciation expense | 26,268 | | 26,268 |
| Loss on disposal of capital assets | 23,103 | | 23,103 |
| Changes in assets and liabilities: | | | |
| Increase in accounts payable | (5,105) | | (5,105) |
| **Total adjustments** | 44,266 | | 44,266 |
| **Net cash provided by/used for operating activities** | $ (29,948) | $ 8,395 | $ (21,553) |

## 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 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| **Net Position:** | | | | | |
| Net investment in capital assets | $ 166,519,350 | $ 155,730,414 | $ 157,206,872 | $ 155,680,090 | $ 148,434,096 |
| Restricted | 36,418,622 | 29,226,195 | 30,145,324 | 25,318,773 | 19,442,806 |
| Unrestricted | (63,983,508) | (54,360,887) | (62,286,383) | (69,758,548) | (73,011,901) |
| Total net position | $ 138,954,464 | $ 130,595,722 | $ 125,065,813 | $ 111,240,315 | $ 94,865,001 |

| | **2019** | **2018** | **2017** | **2016** | **2015** |
|---|---|---|---|---|---|
| **Net Position:** | | | | | |
| Net investment in capital assets | $ 145,985,010 | $ 145,290,583 | $ 138,984,123 | $ 135,581,914 | $ 136,642,915 |
| Restricted | 18,571,096 | 16,000,973 | 18,733,648 | 24,716,466 | 23,421,279 |
| Unrestricted | (84,313,163) | (90,570,528) | (101,007,463) | (103,484,285) | (109,070,794) |
| Total net position | $ 80,242,943 | $ 70,721,028 | $ 56,710,308 | $ 56,814,095 | $ 50,993,400 |

**Source:** The source of this information is the District's financial records.

**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 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| **Expenses** | | | | | |
| Instruction | $ 86,859,561 | $ 93,575,256 | $ 81,605,651 | $ 73,832,703 | $ 75,178,071 |
| Support services - students and staff | 24,364,314 | 22,509,017 | 18,833,498 | 18,214,607 | 16,801,120 |
| Support services - administration | 21,205,004 | 16,240,372 | 12,951,302 | 12,323,316 | 13,129,552 |
| Operation and maintenance of plant services | 23,400,347 | 21,807,858 | 17,445,219 | 17,308,549 | 15,786,257 |
| Student transportation services | 11,612,183 | 12,115,648 | 9,351,307 | 5,499,163 | 8,483,182 |
| Operation of non-instructional services | 11,496,292 | 10,092,404 | 7,596,464 | 6,076,142 | 6,494,204 |
| Interest on long-term debt | 2,223,523 | 2,110,306 | 2,365,991 | 2,582,378 | 3,323,309 |
| Total expenses | 181,161,224 | 178,450,861 | 150,149,432 | 135,836,858 | 139,195,695 |
| **Program Revenues** | | | | | |
| Charges for services: | | | | | |
| Instruction | 6,522,335 | 4,834,134 | 4,282,567 | 3,162,472 | 5,827,518 |
| Operation of non-instructional services | 2,695,852 | 3,946,576 | 2,313,106 | 911,788 | 1,343,400 |
| Other activities | 2,124,700 | 1,474,110 | 1,372,688 | 534,778 | 741,979 |
| Operating grants and contributions | 27,073,009 | 26,951,153 | 28,628,647 | 25,862,114 | 15,321,159 |
| Capital grants and contributions | 11,725,120 | 12,855,011 | 8,382,377 | 6,759,006 | 7,819,881 |
| Total program revenues | 50,141,016 | 50,060,984 | 44,979,385 | 37,230,158 | 31,053,937 |
| **Net (Expense)/Revenue** | $ (131,020,208) | $ (128,389,877) | $ (105,170,047) | $ (98,606,700) | $ (108,141,758) |

**(Continued)**

**Amphitheater Unified School District No. 10**
**Expenses, Program Revenues, and Net (Expense)/Revenue**
**Last Ten Fiscal Years**
**(Accrual basis of accounting)**

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| **Expenses** | | | | | |
| Instruction | $ 68,576,871 | $ 64,280,137 | $ 68,509,202 | $ 64,699,340 | $ 66,289,657 |
| Support services - students and staff | 14,076,354 | 14,225,556 | 15,482,748 | 15,113,534 | 15,449,602 |
| Support services - administration | 11,865,803 | 9,542,890 | 9,425,874 | 9,198,846 | 9,673,773 |
| Operation and maintenance of plant services | 16,793,432 | 15,478,990 | 15,795,161 | 15,589,812 | 16,553,255 |
| Student transportation services | 8,997,457 | 7,459,805 | 7,206,382 | 6,525,401 | 6,814,368 |
| Operation of non-instructional services | 6,320,225 | 6,330,864 | 6,764,596 | 6,257,346 | 5,957,812 |
| Interest on long-term debt | 3,183,130 | 3,609,917 | 3,472,400 | 3,976,078 | 4,214,379 |
| Total expenses | 129,813,272 | 120,928,159 | 126,656,363 | 121,360,357 | 124,952,846 |
| **Program Revenues** | | | | | |
| Charges for services: | | | | | |
| Instruction | 6,385,394 | 5,264,770 | 5,076,974 | 4,831,112 | 4,233,563 |
| Operation of non-instructional services | 1,718,322 | 1,560,600 | 1,338,273 | 1,365,170 | 1,304,030 |
| Other activities | 861,209 | 632,241 | 824,126 | 1,035,334 | 887,297 |
| Operating grants and contributions | 14,918,760 | 13,762,341 | 15,094,520 | 15,389,511 | 15,189,659 |
| Capital grants and contributions | 3,643,783 | 5,223,569 | 1,782,290 | 1,185,476 | 1,007,145 |
| Total program revenues | 27,527,468 | 26,443,521 | 24,116,183 | 23,806,603 | 22,621,694 |
| **Net (Expense)/Revenue** | $ (102,285,804) | $ (94,484,638) | $ (102,540,180) | $ (97,553,754) | $ (102,331,152) |

**Source:** The source of this information is the District's financial records.

**(Concluded)**

**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 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| **Net (Expense)/Revenue** | $ (131,020,208) | $ (128,389,877) | $ (105,170,047) | $ (98,606,700) | $ (108,141,758) |
| **General Revenues:** | | | | | |
| Property taxes | 76,320,896 | 79,283,250 | 75,763,433 | 78,314,972 | 74,223,834 |
| Investment income | 3,000,465 | 1,900,284 | 148,545 | 197,604 | 601,318 |
| Unrestricted county aid | | | 1,432,542 | 1,832,458 | 1,791,215 |
| Unrestricted state aid | 57,829,866 | 51,731,936 | 40,343,873 | 33,713,426 | 40,277,329 |
| Unrestricted federal aid | 2,227,723 | 1,004,316 | 1,307,152 | 923,554 | 967,715 |
| **Total general revenues** | 139,378,950 | 133,919,786 | 118,995,545 | 114,982,014 | 117,861,411 |
| **Changes in Net Position** | $ 8,358,742 | $ 5,529,909 | $ 13,825,498 | $ 16,375,314 | $ 9,719,653 |

**(Continued)**

**Amphitheater Unified School District No. 10**
**General Revenues and Total Changes in Net Position**
**Last Ten Fiscal Years**
**(Accrual basis of accounting)**

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| **Net (Expense)/Revenue** | $ (102,285,804) | $ (94,484,638) | $ (102,540,180) | $ (97,553,754) | $ (102,331,152) |
| **General Revenues:** | | | | | |
| Property taxes | 71,653,687 | 70,954,347 | 66,800,313 | 69,021,348 | 69,048,587 |
| Investment income | 573,220 | 424,032 | 330,972 | 227,321 | 147,046 |
| Unrestricted county aid | 1,824,109 | 1,840,851 | 1,826,036 | 1,683,607 | 1,788,606 |
| Unrestricted state aid | 36,837,971 | 34,398,608 | 32,761,002 | 31,772,975 | 30,415,734 |
| Unrestricted federal aid | 918,732 | 859,543 | 718,070 | 669,198 | 390,482 |
| **Total general revenues** | 111,807,719 | 108,477,381 | 102,436,393 | 103,374,449 | 101,790,455 |
| **Changes in Net Position** | $ 9,521,915 | $ 13,992,743 | $ (103,787) | $ 5,820,695 | $ (540,697) |

**Source:** The source of this information is the District's financial records.
**Note:** Due to a change in legislation, beginning with fiscal year 2023, unrestricted county aid is now presented with property taxes.

**(Concluded)**

**Amphitheater Unified School District No. 10**
**Fund Balances - Governmental Funds**
**Last Ten Fiscal Years**
**(Modified accrual basis of accounting)**

| | Fiscal Year Ended June 30 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| General Fund: | | | | | |
| Nonspendable | $ 38,467 | $ 81,916 | $ 58,041 | $ 73,321 | $ 73,398 |
| Unassigned | 33,018,150 | 38,156,214 | 29,483,339 | 24,597,480 | 20,601,738 |
| Total General Fund | $ 33,056,617 | $ 38,238,130 | $ 29,541,380 | $ 24,670,801 | $ 20,675,136 |
| All Other Governmental Funds: | | | | | |
| Restricted | $ 41,388,309 | $ 42,183,444 | $ 38,009,348 | $ 38,201,673 | $ 24,721,577 |
| Unassigned | (21,576,373) | (7,503,711) | (5,671,330) | (2,171,446) | (351,930) |
| Total all other governmental funds | $ 19,811,936 | $ 34,679,733 | $ 32,338,018 | $ 36,030,227 | $ 24,369,647 |

**(Continued)**

**Amphitheater Unified School District No. 10**
**Fund Balances - Governmental Funds**
**Last Ten Fiscal Years**
**(Modified accrual basis of accounting)**

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| General Fund: | | | | | |
| Nonspendable | $ 98,841 | $ 71,112 | $ 1,159,762 | $ 80,646 | $ 105,340 |
| Unassigned | 10,011,786 | 13,792,578 | 10,426,549 | 13,075,774 | 9,913,394 |
| Total General Fund | $ 10,110,627 | $ 13,863,690 | $ 11,586,311 | $ 13,156,420 | $ 10,018,734 |
| All Other Governmental Funds: | | | | | |
| Restricted | $ 29,171,458 | $ 20,859,254 | $ 32,085,623 | $ 51,402,180 | $ 58,486,820 |
| Unassigned | (467,174) | (569,642) | (247,809) | | |
| Total all other governmental funds | $ 28,704,284 | $ 20,289,612 | $ 31,837,814 | $ 51,402,180 | $ 58,486,820 |

**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 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| **Federal sources:** | | | | | |
| Federal grants | $ 12,744,759 | $ 26,199,415 | $ 20,171,738 | $ 18,545,229 | $ 10,776,638 |
| National School Lunch Program | 5,704,250 | 5,251,168 | 7,312,522 | 5,879,805 | 4,596,499 |
| Total federal sources | 18,449,009 | 31,450,583 | 27,484,260 | 24,425,034 | 15,373,137 |
| **State sources:** | | | | | |
| State equalization assistance | 46,013,163 | 40,473,436 | 28,838,312 | 26,441,345 | 32,680,242 |
| State grants | 1,145,669 | 1,222,890 | 1,134,845 | 1,193,656 | 1,201,969 |
| School Facilities Oversight Board | 6,523,982 | 3,549,936 | 4,574,400 | 5,239,130 | 6,165,705 |
| Other revenues | 11,816,703 | 11,258,500 | 11,505,561 | 7,272,081 | 7,597,087 |
| Total state sources | 65,499,517 | 56,504,762 | 46,053,118 | 40,146,212 | 47,645,003 |
| **Local sources:** | | | | | |
| Property taxes | 79,800,337 | 79,132,415 | 76,048,068 | 78,142,790 | 73,605,709 |
| County aid | | | 1,432,542 | 1,832,458 | 1,791,215 |
| Food service sales | 874,960 | 1,203,502 | 430,137 | 30,872 | 1,145,008 |
| Investment income | 2,988,795 | 1,889,219 | 146,716 | 194,642 | 592,653 |
| Other revenues | 12,078,838 | 10,403,487 | 8,862,680 | 5,510,768 | 8,172,189 |
| Total local sources | 95,742,930 | 92,628,623 | 86,920,143 | 85,711,530 | 85,306,774 |
| **Total revenues** | $ 179,691,456 | $ 180,583,968 | $ 160,457,521 | $ 150,282,776 | $ 148,324,914 |

**(Continued)**

**Amphitheater Unified School District No. 10**
**Governmental Funds Revenues**
**Last Ten Fiscal Years**
**(Modified accrual basis of accounting)**

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| **Federal sources:** | | | | | |
| Federal grants | $ 8,967,493 | $ 11,343,855 | $ 10,152,924 | $ 9,831,367 | $ 10,148,656 |
| National School Lunch Program | 4,479,307 | 4,407,206 | 4,686,766 | 4,445,662 | 4,386,263 |
| Total federal sources | 13,446,800 | 15,751,061 | 14,839,690 | 14,277,029 | 14,534,919 |
| **State sources:** | | | | | |
| State equalization assistance | 29,332,793 | 27,427,626 | 26,460,101 | 25,836,111 | 24,671,124 |
| State grants | 1,057,166 | 1,046,070 | 381,261 | 339,060 | 346,824 |
| School Facilities Oversight Board | 3,244,794 | 964,212 | 175,644 | 384,315 | 69,415 |
| Other revenues | 7,505,178 | 6,970,982 | 6,300,901 | 5,936,864 | 5,744,610 |
| Total state sources | 41,139,931 | 36,408,890 | 33,317,907 | 32,496,350 | 30,831,973 |
| **Local sources:** | | | | | |
| Property taxes | 71,207,640 | 70,584,386 | 66,654,193 | 68,128,648 | 69,574,339 |
| County aid | 1,824,109 | 1,840,851 | 1,826,036 | 1,683,607 | 1,788,606 |
| Food service sales | 1,451,958 | 1,418,894 | 1,242,655 | 1,291,554 | 1,278,225 |
| Investment income | 565,235 | 424,032 | 327,939 | 225,318 | 145,903 |
| Other revenues | 9,370,745 | 7,835,941 | 7,879,032 | 8,210,997 | 6,788,728 |
| Total local sources | 84,419,687 | 82,104,104 | 77,929,855 | 79,540,124 | 79,575,801 |
| **Total revenues** | $ 139,006,418 | $ 134,264,055 | $ 126,087,452 | $ 126,313,503 | $ 124,942,693 |

**Source:** The source of this information is the District's financial records.

**Note:** Due to a change in legislation, beginning with fiscal year 2023, county aid is now presented with property taxes.

**(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 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| **Expenditures:** | | | | | |
| Current - | | | | | |
| Instruction | $ 71,844,472 | $ 72,708,354 | $ 66,956,293 | $ 63,049,934 | $ 63,236,444 |
| Support services - students and staff | 24,156,202 | 21,770,438 | 18,854,560 | 17,683,149 | 16,282,378 |
| Support services - administration | 18,882,518 | 12,760,441 | 11,195,540 | 10,804,591 | 11,158,307 |
| Operation and maintenance of plant services | 22,559,861 | 20,557,082 | 17,025,182 | 16,768,269 | 15,106,227 |
| Student transportation services | 9,008,405 | 8,552,529 | 7,323,835 | 3,754,356 | 6,215,482 |
| Operation of non-instructional services | 10,733,619 | 8,994,801 | 7,125,790 | 5,569,389 | 5,882,895 |
| Capital outlay | 31,120,055 | 27,144,350 | 18,386,165 | 18,615,520 | 16,262,628 |
| Debt service - | | | | | |
| Principal retirement | 8,745,000 | 9,025,000 | 9,710,000 | 9,620,000 | 8,995,000 |
| Interest and fiscal charges | 2,810,964 | 2,697,747 | 2,941,765 | 3,303,726 | 3,962,763 |
| Bond issuance costs | | 198,300 | | 394,848 | |
| **Total expenditures** | $ 199,861,096 | $ 184,409,042 | $ 159,519,130 | $ 149,563,782 | $ 147,102,124 |
| Expenditures for capitalized assets | $ 22,805,243 | $ 13,428,067 | $ 11,866,794 | $ 14,030,526 | $ 8,721,738 |
| Debt service as a percentage of noncapital expenditures | 7% | 7% | 9% | 10% | 9% |

**(Continued)**

**Amphitheater Unified School District No. 10**
**Governmental Funds Expenditures and Debt Service Ratio**
**Last Ten Fiscal Years**
**(Modified accrual basis of accounting)**

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| **Expenditures:** | | | | | |
| Current - | | | | | |
| Instruction | $ 62,855,094 | $ 58,844,436 | $ 59,602,757 | $ 56,457,965 | $ 56,669,030 |
| Support services - students and staff | 14,912,991 | 14,631,346 | 15,335,287 | 14,824,748 | 14,903,830 |
| Support services - administration | 10,506,100 | 9,561,881 | 9,344,373 | 8,475,159 | 9,441,160 |
| Operation and maintenance of plant services | 16,793,596 | 14,453,618 | 16,672,302 | 15,364,929 | 15,587,295 |
| Student transportation services | 7,177,518 | 6,147,710 | 6,200,130 | 5,526,585 | 5,669,952 |
| Operation of non-instructional services | 5,936,927 | 5,667,634 | 6,112,991 | 6,123,997 | 5,886,414 |
| Capital outlay | 17,759,201 | 17,330,407 | 33,765,869 | 12,657,218 | 13,941,073 |
| Debt service - | | | | | |
| Principal retirement | 9,180,000 | 11,615,000 | 11,955,000 | 6,495,000 | 9,240,000 |
| Interest and fiscal charges | 3,805,883 | 4,230,412 | 3,878,087 | 4,310,162 | 4,548,463 |
| Bond issuance costs | 206,555 | | 487,720 | | |
| **Total expenditures** | $ 149,133,865 | $ 142,482,444 | $ 163,354,516 | $ 130,235,763 | $ 135,887,217 |
| Expenditures for capitalized assets | $ 10,191,285 | $ 13,658,687 | $ 28,397,281 | $ 9,673,062 | $ 10,051,628 |
| Debt service as a percentage of noncapital expenditures | 9% | 12% | 12% | 9% | 11% |

**Source:** The source of this information is the District's financial records.

**(Concluded)**

**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 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| **Excess (deficiency) of revenues over expenditures** | $ (20,169,640) | $ (3,825,074) | $ 938,391 | $ 718,994 | $ 1,222,790 |
| **Other financing sources (uses):** | | | | | |
| Issuance of school improvement bonds | | 14,500,000 | | 14,500,000 | |
| Issuance of refunding bonds | | | | 15,440,000 | |
| Premium on sale of bonds | | 175,000 | | 163,003 | |
| Payment to refunded bond escrow agent | | | | (15,231,505) | |
| Insurance recoveries | 95,115 | 188,539 | 255,259 | 65,830 | 130,120 |
| Proceeds from sale of capital assets | 25,215 | | | | |
| Transfers in | 1,023,273 | 485,386 | 1,218,056 | 229,520 | 908,560 |
| Transfers out | (1,023,273) | (485,386) | (1,218,056) | (229,520) | (908,560) |
| Total other financing sources (uses) | 120,330 | 14,863,539 | 255,259 | 14,937,328 | 130,120 |
| **Changes in fund balances** | $ (20,049,310) | $ 11,038,465 | $ 1,193,650 | $ 15,656,322 | $ 1,352,910 |

| | **2019** | **2018** | **2017** | **2016** | **2015** |
|---|---|---|---|---|---|
| **Excess (deficiency) of revenues over expenditures** | $ (10,127,447) | $ (8,218,389) | $ (37,267,064) | $ (3,922,260) | $ (10,944,524) |
| **Other financing sources (uses):** | | | | | |
| Issuance of school improvement bonds | 13,370,000 | | 14,300,000 | | |
| Issuance of refunding bonds | | | 27,290,000 | | |
| Premium on sale of bonds | 1,303,705 | | 4,757,628 | | |
| Payment to refunded bond escrow agent | | | (31,375,474) | | |
| Insurance recoveries | 87,622 | 36,216 | 81,319 | | |
| Transfers in | 837,197 | 491,472 | 475,461 | 1,460,941 | 576,457 |
| Transfers out | (837,197) | (491,472) | (475,461) | (1,460,941) | (576,457) |
| Total other financing sources (uses) | 14,761,327 | 36,216 | 15,053,473 | | |
| **Changes in fund balances** | $ 4,633,880 | $ (8,182,173) | $ (22,213,591) | $ (3,922,260) | $ (10,944,524) |

**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**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| **Class** | **2024** | **2023** | **2022** | **2021** | **2020** |
| Commercial, Industrial, Utilities and Mining | $ 431,870,938 | $ 429,868,304 | $ 429,990,276 | $ 400,567,419 | $ 401,513,871 |
| Agricultural and Vacant | 53,242,324 | 55,769,777 | 57,947,114 | 59,892,258 | 58,382,807 |
| Residential (Owner Occupied) | 968,389,065 | 906,963,875 | 868,014,646 | 824,839,513 | 796,449,750 |
| Residential (Rental) | 429,232,278 | 411,148,800 | 394,631,224 | 372,892,194 | 334,509,179 |
| Historical Property | 635,535 | 31,957 | 30,792 | 29,504 | 8,426 |
| Certain Government Property Improvements | | 63,757 | 62,782 | 59,793 | 56,946 |
| Total | $ 1,883,370,140 | $ 1,803,846,470 | $ 1,750,676,834 | $ 1,658,280,681 | $ 1,590,920,979 |
| Gross Full Cash Value | $ 21,846,958,858 | $ 18,499,625,463 | $ 17,800,355,898 | $ 16,889,466,055 | $ 16,051,648,676 |
| Ratio of Net Limited Assessed Value to Gross Full Cash Value | 9% | 10% | 10% | 10% | 10% |
| Total Direct Rate | 5.01 | 5.16 | 5.10 | 5.45 | 5.45 |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| **Class** | **2019** | **2018** | **2017** | **2016** | **2015** |
| Commercial, Industrial, Utilities and Mining | $ 399,048,666 | $ 390,330,020 | $ 386,492,477 | $ 393,112,482 | $ 400,993,164 |
| Agricultural and Vacant | 59,919,527 | 60,223,017 | 60,414,179 | 66,188,518 | 70,841,726 |
| Residential (Owner Occupied) | 748,702,169 | 706,536,397 | 680,141,297 | 646,731,996 | 630,493,060 |
| Residential (Rental) | 322,927,262 | 316,980,477 | 311,120,233 | 297,590,115 | 274,165,303 |
| Historical Property | 7,303 | 7,120 | 7,467 | 7,467 | 8,784 |
| Certain Government Property Improvements | 54,234 | | | | |
| Total | $ 1,530,659,161 | $ 1,474,077,031 | $ 1,438,175,653 | $ 1,403,630,578 | $ 1,376,502,037 |
| Gross Full Cash Value | $ 15,197,101,709 | $ 14,277,613,844 | $ 13,982,826,990 | $ 13,296,921,889 | $ 12,548,235,255 |
| Ratio of Net Limited Assessed Value to Gross Full Cash Value | 10% | 10% | 10% | 11% | 11% |
| Total Direct Rate | 5.49 | 5.63 | 5.49 | 5.67 | 5.81 |

**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**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| **Class** | **2024** | **2023** | **2022** | **2021** | **2020** |
| Commercial, Industrial, Utilities and Mining | $ 479,420,125 | $ 472,813,462 | $ 478,289,753 | $ 451,929,466 | $ 439,304,373 |
| Agricultural and Vacant | 65,625,399 | 64,893,923 | 68,284,229 | 68,245,448 | 66,057,812 |
| Residential (Owner Occupied) | 1,165,195,056 | 952,796,762 | 915,393,400 | 878,377,675 | 841,545,407 |
| Residential (Rental) | 599,263,447 | 497,019,913 | 470,132,857 | 430,484,651 | 393,891,450 |
| Historical Property | 800,441 | 38,389 | 38,363 | 34,242 | 8,856 |
| Certain Government Property Improvements | | 63,757 | 63,757 | 63,757 | 63,405 |
| Total | $ 2,310,304,468 | $ 1,987,626,206 | $ 1,932,202,359 | $ 1,829,135,239 | $ 1,740,871,303 |
| | | | | | |
| Gross Full Cash Value | $ 21,846,958,858 | $ 18,499,625,463 | $ 17,800,355,898 | $ 16,889,466,055 | $ 16,051,648,676 |
| Ratio of Net Full Cash Assessed Value to Gross Full Cash Value | 11% | 11% | 11% | 11% | 11% |
| Estimated Net Full Cash Value | $ 20,590,655,932 | $ 17,345,273,758 | $ 16,694,217,289 | $ 15,776,378,922 | $ 14,970,099,543 |
| Total Direct Rate | 5.01 | 5.16 | 5.10 | 5.45 | 5.45 |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| **Class** | **2019** | **2018** | **2017** | **2016** | **2015** |
| Commercial, Industrial, Utilities and Mining | $ 432,399,906 | $ 405,120,089 | $ 399,841,473 | $ 407,546,091 | $ 408,034,494 |
| Agricultural and Vacant | 66,889,053 | 64,618,058 | 62,730,922 | 67,740,311 | 72,137,412 |
| Residential (Owner Occupied) | 772,504,479 | 727,895,923 | 715,602,915 | 672,118,932 | 631,913,382 |
| Residential (Rental) | 381,144,926 | 344,403,919 | 331,184,580 | 309,393,855 | 276,538,054 |
| Historical Property | 7,303 | 7,120 | 7,467 | 7,467 | 8,784 |
| Certain Government Property Improvements | 63,405 | | | | |
| Total | $ 1,653,009,072 | $ 1,542,045,109 | $ 1,509,367,357 | $ 1,456,806,656 | $ 1,388,632,126 |
| | | | | | |
| Gross Full Cash Value | $ 15,197,101,709 | $ 14,277,613,844 | $ 13,982,826,990 | $ 13,296,921,889 | $ 12,548,235,255 |
| Ratio of Net Full Cash Assessed Value to Gross Full Cash Value | 11% | 11% | 11% | 11% | 11% |
| Estimated Net Full Cash Value | $ 14,128,652,788 | $ 13,128,581,326 | $ 12,836,251,850 | $ 12,143,851,114 | $ 11,384,346,777 |
| Total Direct Rate | 5.49 | 5.63 | 5.49 | 5.67 | 5.81 |

**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**

| Class | Fiscal Year 2024 | 2023 | 2022 | 2021 | 2020 |
|---|---|---|---|---|---|
| Commercial, Industrial, Utilities and Mining | 17 % | 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 | 14 | 15 | 15 | 15 | 15 |

| Class | Fiscal Year 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| Commercial, Industrial, Utilities and Mining | 18 % | 18 % | 18 % | 19 % | 19 % |
| Agricultural and Vacant | 15 | 15 | 15 | 16 | 16 |
| Residential (Owner Occupied) | 10 | 10 | 10 | 10 | 10 |
| Residential (Rental) | 10 | 10 | 10 | 10 | 10 |
| Railroad, Private Cars and Airlines | 14 | 15 | 14 | 15 | 16 |

**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 | | | | | | | | District Direct Rates | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | State Equalization | County | County Free Library | Flood Control District | Community College District | Fire District Assistance | Central Arizona Water | City of Tucson | Primary | Secondary | Total |
| 2024 | 0.00 | 4.23 | 0.55 | 0.33 | 1.28 | 0.04 | 0.14 | 1.05 | 3.46 | 1.55 | 5.01 |
| 2023 | 0.00 | 4.20 | 0.55 | 0.32 | 1.29 | 0.04 | 0.14 | 1.43 | 3.58 | 1.58 | 5.16 |
| 2022 | 0.43 | 4.33 | 0.54 | 0.33 | 1.27 | 0.04 | 0.14 | 1.31 | 3.60 | 1.50 | 5.10 |
| 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 |

**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**

| Taxpayer | 2024 Net Limited Assessed Valuation | 2024 Percentage of District's Net Limited Assessed Valuation | 2015 Net Full Cash Assessed Valuation | 2015 Percentage of District's Net Full Cash Assessed Valuation |
|---|---|---|---|---|
| Northwest Hospital LLC | $ 31,457,716 | 1.67 % | $ 16,753,369 | 1.21 % |
| Unisource Energy Corporation | 28,686,535 | 1.52 | 16,905,753 | 1.22 |
| Southwest Gas Corporation | 17,385,608 | 0.92 | 5,378,684 | 0.39 |
| DND Neffson Company | 15,920,890 | 0.85 | 13,512,948 | 0.97 |
| HSL Properties | 15,553,392 | 0.83 | | |
| Ventana Medical Systems | 11,407,981 | 0.61 | 3,224,709 | 0.23 |
| Vestar OVM LLC | 8,661,873 | 0.46 | 8,131,321 | 0.59 |
| Honeywell International | 5,087,734 | 0.27 | | |
| Scotia Group Management | 4,894,239 | 0.26 | | |
| Uptown Group LLC | 4,484,418 | 0.24 | | |
| Oro Valley Hospital | | | 8,200,904 | 0.59 |
| Weingarten Nostat Inc | | | 7,121,150 | 0.51 |
| J Foothills LLC | | | 8,490,422 | 0.61 |
| El Conquistador Hotel Associates | | | 4,259,708 | 0.31 |
| Total | $ 143,540,386 | 7.63 % | $ 91,978,968 | 6.63 % |

**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 |
| 2024 | $ 78,128,131 | $ 77,177,512 | 98.78 % | $ | $ 77,177,512 | 98.78 % |
| 2023 | 77,498,386 | 75,471,068 | 97.38 | 2,014,755 | 77,485,823 | 99.98 |
| 2022 | 74,452,623 | 73,063,958 | 98.13 | 1,376,977 | 74,440,935 | 99.98 |
| 2021 | 76,571,727 | 75,059,990 | 98.03 | 1,506,635 | 76,566,625 | 99.99 |
| 2020 | 72,082,917 | 70,457,630 | 97.75 | 1,620,699 | 72,078,329 | 99.99 |
| 2019 | 66,481,561 | 65,204,984 | 98.08 | 1,271,755 | 66,476,739 | 99.99 |
| 2018 | 70,644,375 | 69,294,240 | 98.09 | 1,341,635 | 70,635,875 | 99.99 |
| 2017 | 65,065,801 | 63,766,444 | 98.00 | 1,294,451 | 65,060,895 | 99.99 |
| 2016 | 66,319,241 | 64,200,699 | 96.81 | 2,113,234 | 66,313,933 | 99.99 |
| 2015 | 66,991,942 | 65,160,822 | 97.27 | 1,826,264 | 66,987,086 | 99.99 |

**Source:** The source of this information is the 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 | | | | | Financed Purchases/ Leases/ SBITAs | Total Outstanding Debt | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | General Obligation Bonds | Less: Amounts Restricted for Principal | Total | Percentage of Estimated Actual Value (Full Cash Value) | Per Capita | | Total | Percentage of Estimated Actual Value (Full Cash Value) | Per Capita | Percentage of Personal Income |
| 2024 | $ 70,557,594 | $ 13,408,065 | $ 57,149,529 | 0.26 % | $ 383 | $ | $ 70,557,594 | 0.32 % | $ 473 | 0.11 % |
| 2023 | 79,991,354 | 10,311,765 | 69,679,589 | 0.38 | 470 | | 79,991,354 | 0.43 | 540 | 0.14 |
| 2022 | 75,030,114 | 7,414,992 | 67,615,122 | 0.38 | 463 | | 75,030,114 | 0.42 | 514 | 0.13 |
| 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 |

**Source:** The source of this information is the District's financial records.

**Note:** The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 87 were adopted in fiscal year 2022. The standard replaces the previous capital and operating lease designations with financed purchases or leases depending on the substance of the transactions. The fiscal year 2014-2021 information within this column relates to the transactions previously designated as capital leases.

**Amphitheater Unified School District No. 10**
**Direct and Overlapping Governmental Activities Debt**
**June 30, 2024**

| Governmental Unit | Debt Outstanding | Estimated Percentage Applicable to School District | Estimated Amount Applicable to School District |
|---|---|---|---|
| Overlapping: | | | |
| Pima County | $ 64,805,000 | 18.37 % | $ 11,904,679 |
| Golder Ranch Fire Department | 28,392,000 | 88.37 | 25,090,010 |
| Northwest Fire District | 28,440,000 | 25.84 | 7,348,896 |
| City of Tucson | 81,625,000 | 7.98 | 6,513,675 |
| Subtotal, Overlapping Debt | | | 50,857,260 |
| Direct: | | | |
| Amphitheater Unified School District No. 10 | | | 70,557,594 |
| Total Direct and Overlapping Governmental Activities Debt | | | $ 121,414,854 |

**Direct and Overlapping General Bonded Debt Ratios**

| | | |
|---|---|---|
| Net Direct General Obligation Bonded Debt | | |
| As a Percentage of Net Limited Assessed Valuation | 3.03 | % |
| Net Direct and Overlapping General Bonded Debt | | |
| Per Capita | $ 725 | |
| As a Percentage of Net Limited Assessed Valuation | 5.73 | % |
| As a Percentage of Gross Full Cash Value | 0.49 | % |

**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, 2023 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 2024:** | |
|---|---|
| Net full cash assessed valuation | $ 2,310,304,468 |
| Debt limit (20% of assessed value) | 462,060,894 |
| Debt applicable to limit | 69,259,889 |
| Legal debt margin | $ 392,801,005 |

| **Total Legal Debt Margin Calculation for Fiscal Year 2024:** | |
|---|---|
| Net full cash assessed valuation | $ 2,310,304,468 |
| Debt limit (30% of assessed value) | 693,091,340 |
| Debt applicable to limit | 69,259,889 |
| Legal debt margin | $ 623,831,451 |

| | **Fiscal Year Ended June 30** | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| Debt Limit | $ 693,091,340 | $ 596,287,862 | $ 579,660,708 | $ 548,740,572 | $ 522,261,391 |
| Total net debt applicable to limit | 69,259,889 | 78,246,351 | 72,992,166 | 82,895,336 | 77,608,208 |
| Legal debt margin | $ 623,831,451 | $ 518,041,511 | $ 506,668,542 | $ 465,845,236 | $ 444,653,183 |
| Total net debt applicable to the limit as a percentage of debt limit | 10% | 13% | 13% | 15% | 15% |

| | **2019** | **2018** | **2017** | **2016** | **2015** |
|---|---|---|---|---|---|
| Debt Limit | $ 495,902,722 | $ 462,613,533 | $ 452,810,207 | $ 437,041,997 | $ 416,589,638 |
| Total net debt applicable to limit | 86,910,207 | 81,808,968 | 99,008,378 | 91,035,000 | 97,530,000 |
| Legal debt margin | $ 408,992,515 | $ 380,804,565 | $ 353,801,829 | $ 346,006,997 | $ 319,059,638 |
| Total net debt applicable to the limit as a percentage of debt limit | 18% | 18% | 22% | 21% | 23% |

**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**

| Year | Population | Personal Income (thousands) | Per Capita Income | Unemployment Rate | Estimated District Population |
|---|---|---|---|---|---|
| 2023 | 1,063,162 | $ 61,910,157 | $ 58,232 | 3.8 % | 149,046 |
| 2022 | 1,072,298 | 57,601,036 | 54,464 | 3.8 | 148,262 |
| 2021 | 1,058,318 | 55,696,681 | 52,942 | 5.0 | 145,973 |
| 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 |

**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**

| Employer | 2024 Employees | 2024 Percentage of Total Employment | 2015 Employees | 2015 Percentage of Total Employment |
|---|---|---|---|---|
| Raytheon Company | 13,030 | 3.69 % | | % |
| United States Department of the Air Force | 12,360 | 3.50 | | |
| University of Arizona | 9,140 | 2.59 | | |
| Banner University Medical Center Tucson Campus | 5,570 | 1.58 | | |
| Walmart | 4,590 | 1.30 | | |
| Tucson Medical Center | 4,530 | 1.28 | | |
| Amazon | 3,620 | 1.03 | | |
| State of Arizona | 3,580 | 1.01 | | |
| Pima County | 2,870 | 0.81 | | |
| Southern Arizona VA Healthcare System | 2,800 | 0.79 | | |
| Northwest Hospital | | | 1,722 | 2.60 |
| Ventana Medical Systems | | | 1,100 | 1.66 |
| Honeywell International Inc. | | | 800 | 1.21 |
| Oro Valley Hospital | | | 585 | 0.88 |
| El Conquistador | | | 394 | 0.59 |
| Miraval | | | 374 | 0.56 |
| Town of Oro Valley | | | 343 | 0.52 |
| Omni Tucson National | | | 210 | 0.32 |
| Westward Look | | | 165 | 0.25 |
| Tucson Heart Hospital | | | 150 | 0.23 |
| Total | 62,090 | 17.58 % | 5,843 | 8.82 % |
| Total employment | 352,930 | | 66,265 | |

**Source:** The 2024 information is from the Maricopa Association of Governments, Arizona Employer Map, and the 2015 information is from the Star 200.

**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 | | | | |
|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** |
| **Supervisory** | | | | | |
| Superintendent | 1 | 1 | 1 | 1 | 1 |
| Assistant superintendents | 2 | 2 | 2 | 2 | 2 |
| Consultants/supervisors of instruction | 1 | | 8 | 8 | 8 |
| Principals | 21 | 21 | 20 | 20 | 20 |
| Assistant principals | 17 | 17 | 17 | 17 | 15 |
| Total supervisory | 42 | 41 | 48 | 48 | 46 |
| **Instruction** | | | | | |
| Teachers | 845 | 744 | 949 | 882 | 770 |
| Aides | 24 | 55 | 165 | 186 | 190 |
| Total instruction | 869 | 799 | 1,114 | 1,068 | 960 |
| **Student Services** | | | | | |
| Guidance Counselors | 19 | 18 | 20 | 20 | 20 |
| Librarians | 8 | 7 | 24 | 24 | 25 |
| Psychologists | 8 | 9 | 14 | 14 | 20 |
| Technicians | 75 | 1 | 19 | 19 | 5 |
| Therapists | 3 | 11 | 42 | 42 | 45 |
| Other | 39 | 39 | 38 | 38 | 32 |
| Total student services | 152 | 85 | 157 | 157 | 147 |
| **Support and Administration** | | | | | |
| Transportation | 91 | 82 | 122 | 122 | 107 |
| Food Service | 100 | 72 | 124 | 109 | 135 |
| Custodial/Maintenance | 150 | 162 | 166 | 166 | 166 |
| Security Services | 106 | 19 | 60 | 60 | 107 |
| Other Administrative Support | 220 | 10 | 103 | 103 | 102 |
| Total support and administration | 667 | 345 | 575 | 560 | 617 |
| **Total** | 1,730 | 1,270 | 1,894 | 1,833 | 1,770 |

**(Continued)**

**Amphitheater Unified School District No. 10**
**Full-Time Equivalent District Employees by Type**
**Last Ten Fiscal Years**

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|
| **Supervisory** | | | | | |
| Superintendent | 1 | 1 | 1 | | |
| Assistant superintendents | 2 | 2 | 1 | | |
| Consultants/supervisors of instruction | 8 | 3 | 6 | 7 | 9 |
| Principals | 20 | 19 | 19 | 18 | 18 |
| Assistant principals | 15 | 16 | 16 | 14 | 17 |
| Total supervisory | 46 | 41 | 43 | 39 | 44 |
| **Instruction** | | | | | |
| Teachers | 778 | 776 | 807 | 773 | 780 |
| Aides | 198 | 209 | 164 | 160 | 156 |
| Total instruction | 976 | 985 | 971 | 933 | 936 |
| **Student Services** | | | | | |
| Guidance Counselors | 19 | 18 | 18 | 16 | 19 |
| Librarians | 25 | 25 | 24 | 24 | 23 |
| Psychologists | 22 | 11 | 13 | 12 | 14 |
| Technicians | 5 | 28 | 30 | 25 | 24 |
| Therapists | 49 | 11 | 20 | 11 | 18 |
| Other | 32 | 90 | 91 | 93 | 105 |
| Total student services | 152 | 183 | 196 | 181 | 203 |
| **Support and Administration** | | | | | |
| Transportation | 107 | 123 | 125 | 127 | 130 |
| Food Service | 135 | 86 | 81 | 82 | 87 |
| Custodial/Maintenance | 163 | 169 | 160 | 161 | 177 |
| Security Services | 107 | 55 | 51 | 54 | 49 |
| Other Administrative Support | 102 | 162 | 147 | 170 | 170 |
| Total support and administration | 614 | 595 | 564 | 594 | 613 |
| **Total** | 1,788 | 1,804 | 1,774 | 1,747 | 1,796 |

**Source:** The source of this information is District personnel records.

**(Concluded)**

**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 |
|---|---|---|---|---|---|---|---|---|---|---|
| 2024 | 11,324 | $ 157,185,077 | $ 13,881 | 7.87 | $ 181,161,224 | $ 15,998 | 1.26 | 869 | 13.0 | 47.8 % |
| 2023 | 11,295 | 145,343,645 | 12,868 | 16.06 | 178,450,861 | 15,799 | 21.93 | 799 | 14.1 | 47.7 |
| 2022 | 11,588 | 128,481,200 | 11,087 | 2.50 | 150,149,432 | 12,957 | 3.73 | 1,114 | 10.4 | 47.9 |
| 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 |

**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 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2024** | **2023** | **2022** | **2021** | **2020** | **2019** | **2018** | **2017** | **2016** | **2015** |
| **Schools** | | | | | | | | | | |
| **Elementary** | | | | | | | | | | |
| Buildings | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 100 | 99 | 98 |
| Square feet | 843,435 | 843,435 | 843,435 | 843,435 | 843,435 | 843,435 | 843,435 | 790,666 | 788,506 | 782,549 |
| Capacity | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 7,923 | 7,923 | 7,860 |
| Enrollment | 5,446 | 5,446 | 5,446 | 5,446 | 5,446 | 5,239 | 5,232 | 4,674 | 4,649 | 4,704 |
| **Middle** | | | | | | | | | | |
| Buildings | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 32 | 32 |
| Square feet | 352,666 | 352,666 | 352,666 | 352,666 | 352,666 | 352,666 | 352,666 | 352,666 | 345,664 | 345,664 |
| Capacity | 5,532 | 5,532 | 5,532 | 5,532 | 5,532 | 5,532 | 5,532 | 3,127 | 3,127 | 3,110 |
| Enrollment | 2,923 | 2,923 | 2,923 | 2,923 | 2,923 | 3,079 | 3,137 | 1,806 | 1,728 | 1,781 |
| **High** | | | | | | | | | | |
| Buildings | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 74 |
| Square feet | 893,460 | 893,460 | 893,460 | 893,460 | 893,460 | 893,460 | 893,460 | 893,460 | 893,347 | 913,496 |
| Capacity | 4,561 | 4,561 | 4,561 | 4,561 | 4,561 | 4,561 | 4,561 | 7,492 | 7,492 | 6,920 |
| Enrollment | 4,511 | 4,511 | 4,511 | 4,511 | 4,511 | 4,577 | 4,638 | 4,626 | 4,648 | 4,707 |
| **Other** | | | | | | | | | | |
| Buildings | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 62 | 61 |
| Square feet | 465,114 | 465,114 | 465,114 | 465,114 | 465,114 | 465,114 | 465,114 | 465,114 | 428,521 | 428,071 |
| Capacity | 3,501 | 3,501 | 3,501 | 3,501 | 3,501 | 3,501 | 3,501 | 3,501 | 3,501 | 3,010 |
| Enrollment | | | | | | | | 2,252 | 2,222 | 2,193 |
| **Administrative** | | | | | | | | | | |
| Buildings | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Square feet | 91,882 | 91,882 | 91,882 | 91,882 | 91,882 | 91,882 | 91,822 | 91,822 | 91,822 | 90,777 |
| **Transportation** | | | | | | | | | | |
| Garages | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Buses | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 131 | 130 |
| **Athletics** | | | | | | | | | | |
| 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 | 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 Report
### Year Ended June 30, 2024

**Amphitheater Unified School District No. 10**
**Single Audit Report**
**For the Year Ended June 30, 2024**

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**Independent Auditor's 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***

Governing Board
Amphitheater Unified School District No. 10

We have audited, 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, 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, 2024, 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 May 19, 2025.

**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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2024-001 that we consider to be a material weakness.

**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 Standard*s.

**Amphitheater Unified School District No. 10's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Amphitheater Unified School District No. 10's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Amphitheater Unified School District No. 10's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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
May 19, 2025

**Independent Auditor's 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**

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 the 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, 2024. 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, 2024.

***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.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Amphitheater Unified School District No. 10's responses to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Amphitheater Unified School District No. 10's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

**Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance, that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002, to be significant deficiencies.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Amphitheater Unified School District No. 10's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Amphitheater Unified School District No. 10's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2024, 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 May 19, 2025, which contained unmodified opinions on those basic 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
May 19, 2025

**Amphitheater Unified School District No. 10**
**Schedule of Expenditures of Federal Awards**
**Year Ended June 30, 2024**

| Federal/Pass-Through/Agency | AL Number | Federal Award Number | Expenditures and Transfers | Total Expenditures and Transfers |
|---|---|---|---|---|
| **U.S. Department of Agriculture** | | | | |
| Passed through Arizona Department of Education: | | | | |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 10.553 | 7AZ300AZ3 | $ 1,546,834 | $ |
| National School Lunch Program | 10.555 | 7AZ300AZ3 | 3,674,174 | |
| National School Lunch Program | 10.555 | 6AZ300400 | 336,563 | |
| Summer Food Service Program for Children | 10.559 | 7AZ300AZ3 | 22,780 | |
| Total Child Nutrition Cluster | | | | 5,580,351 |
| Child and Adult Care Food Program | 10.558 | 7AZ300AZ3 | | 116,166 |
| **Total U.S. Department of Agriculture** | | | | 5,696,517 |
| **U.S. Department of Interior** | | | | |
| Passed through Arizona Department of Education: | | | | |
| Indian Education Assistance to Schools | 15.130 | A24AV00124 | | 22,683 |
| **U.S. Department of Education** | | | | |
| Direct Program: | | | | |
| Indian Education Grants to Local Educational Agencies | 84.060 | N/A | | 13,691 |
| Passed through Arizona Department of Education: | | | | |
| Title I Grants to Local Educational Agencies | 84.010 | S010A230003 | | 4,289,047 |
| Special Education Cluster: | | | | |
| Special Education Grants to States | 84.027 | H027A230007 | 2,818,344 | |
| Special Education Preschool Grants | 84.173 | H173A230003 | 71,903 | |
| Total Special Education Cluster | | | | 2,890,247 |
| Career and Technical Education -- Basic Grants to States | 84.048A | V048A230003 | | 449,974 |
| Education for Homeless Children and Youth | 84.196 | S196A230003 | | 39,211 |
| Twenty-First Century Community Learning Centers | 84.287 | S287C230003 | | 1,001,252 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334A | N/A | | 271,941 |
| English Language Acquisition State Grants | 84.365A | S365A230003 | | 136,286 |
| Supporting Effective Instruction State Grants | 84.367 | S367A230049 | | 653,727 |
| Student Support and Academic Enrichment Program | 84.424A | S424A230003 | | 103,445 |
| COVID-19 Education Stabilization Fund | 84.425D | S425D210038 | 22,875 | |
| COVID-19 Education Stabilization Fund | 84.425U | S425U210038 | 13,136,831 | |
| COVID-19 Education Stabilization Fund | 84.425W | S425W210003 | 69,847 | |
| Total ALN 84.425 | | | | 13,229,553 |
| **Total U.S. Department of Education** | | | | 23,078,374 |
| **U.S. Department of Health and Human Services** | | | | |
| Passed through Public Consulting Group, Inc.: | | | | |
| Medicaid Cluster: | | | | |
| Medical Assistance Program | 93.778 | N/A | | 187,589 |
| **Total U.S. Department of Health and Human Services** | | | | 187,589 |
| **Total Expenditures of Federal Awards** | | | | $ 28,985,163 |



See accompanying notes to schedule.

**Amphitheater Unified School District No. 10**
**Notes to the Schedule of Expenditures of Federal Awards**
**Year Ended June 30, 2024**

## 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, 2024. 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 Indirect Cost Rate

The auditee did not use the de minimis indirect 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, 2024**

**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: Yes

Noncompliance material to financial statements noted: No

*Federal Awards*

Internal control over major programs:

- Significant deficiency(ies) identified: Yes
- 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: Yes

Identification of major programs:

| Assistance Listing Numbers | Name of Federal Programs or Clusters |
|---|---|
| 10.553, 10.555, 10.559 | Child Nutrition Cluster |
| 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: $869,555

Auditee qualified as low-risk auditee: No

**Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*:** Yes

**Findings and Questioned Costs Related to Federal Awards:** Yes

**Summary Schedule of Prior Audit Findings required to be reported:** Yes

**Amphitheater Unified School District No. 10**
**Schedule of Findings and Questioned Costs**
**Year Ended June 30, 2024**

**Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards***

**Finding Number:** FS-2024-001
**Repeat Finding:** Yes, FS-2023-001
**Type of Finding:** Material Weakness
**Description:** Cash Reconciliations with the County Treasurer

Criteria
Management is responsible for establishing and maintaining internal controls in accordance with an established framework, including reconciliation controls for cash on deposit with the County Treasurer. The purpose of the control is to ensure cash balances are accurately recorded in the general ledger. Differences identified during the reconciliation process must be investigated and promptly resolved. The reconciliation control activity has historically been the responsibility of and performed by the County School Superintendent's (CSS) office.

Condition
The preparation of the cash reconciliation between the District's cash balances and the County Treasurer's balances was not completed in a timely manner. Additionally, reconciling items identified were not fully researched or resolved after the completion of each month's reconciliation. Moreover, the preparation of the cash reconciliation between the District's cash balances and the CSS's balances was not completed in a timely manner. After April 2023, monthly reconciliations were not completed in a timely manner. The year end cash reconciliation for June 30, 2024, was not performed until January 2025.

Cause
The District relied on the CSS to reconcile cash balances to the County Treasurer. While cash reconciliation controls at the CSS were designed and in place, they did not operate effectively for the period. Delayed reconciliations from prior years were the immediate focus of CSS staff, and reduced resources available to address reconciliations for the current fiscal year. Additionally, the District was unable to reconcile its records to the CSS timely based on staff performance at the CSS.

Effect
The District may not be able to effectively manage its finances and is at risk of material errors in the financial statements. Additionally, the District's report is late due to the untimely cash reconciliations.

Context
Nine of the monthly reconciliations prepared by the CSS Office were completed between four and eight months after the close of the respective months. Additionally, while reconciling items were identified each month, adjustments were not posted to the financial records to correctly state cash balances and related activity. The year end reconciliation performed by the CSS Office also identified a number of reconciling items that remained unresolved. Additionally, the District's monthly cash reconciliations to the CSS after April 2023 were not completed until January 2025.

The sample was not intended to be, and was not, a statistically valid sample.

**Amphitheater Unified School District No. 10**
**Schedule of Findings and Questioned Costs**
**Year Ended June 30, 2024**

**Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards***

**Finding Number:** FS-2024-001

Recommendation
The District should work with the CSS to ensure that the cash reconciliations are being performed in a timely manner, and identified differences are promptly researched and resolved.

Views of Responsible Officials
See Corrective Action Plan.

## Findings and Questioned Costs Related to Federal Awards

**Finding Number:** 2024-001
**Repeat Finding:** No
**Program Name/Assistance Listing Title:** Child Nutrition Cluster
**Assistance Listing Numbers:** 10.553, 10.555, 10.559
**Federal Agency:** U.S. Department of Agriculture
**Federal Award Numbers:** 6AZ300400, 7AZ300AZ3
**Pass-Through Agency:** Arizona Department of Education
**Questioned Costs:** $58,433
**Type of Finding:** Noncompliance, Significant Deficiency
**Compliance Requirement:** Allowable Costs/Cost Principles

Criteria
Under 2 CFR §200.303, the District is required to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the District is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Additionally, 2 CFR §200.439 requires capital expenditures for special purpose equipment with a unit cost of $5,000 or more to have the prior written approval of the Federal awarding agency or pass-through entity. This includes ensuring a Capital Expenditure Pre-Approval Request Form is submitted to Arizona Department of Education (ADE) for approval prior to purchasing equipment that is not included on ADE's Food and Nutrition Service approved equipment list.

Condition
The District did not submit a Capital Expenditure Pre-Approval Request Form to ADE for approval prior to purchasing equipment items not on the ADE Pre-Approved Capital Equipment list.

Cause
The District was unaware that it was required to get pre-approval from ADE for this type of purchase.

Effect
The District charged unallowable costs to the program.

Context
The District purchased two software systems related to the CNC POS for $20,920 and $29,692, and one garbage disposal for $7,821, without submitting a Capital Expenditure Pre-Approval Request Form to ADE for approval prior to purchasing items not on the ADE Pre-Approved Capital Equipment list. The sample was not intended to be, and was not, a statistically valid sample.

Recommendation
Management should review all transactions to ensure that program costs are allowable and in adherence to applicable federal requirements.

**Amphitheater Unified School District No. 10**
**Schedule of Findings and Questioned Costs**
**Year Ended June 30, 2024**

**Findings and Questioned Costs Related to Federal Awards**

**Finding Number:** 2024-001

Views of Responsible Officials
See Corrective Action Plan.

**Findings and Questioned Costs Related to Federal Awards**

**Finding Number:** 2024-002
**Repeat Finding:** No
**Program Name/Assistance Listing Title:** COVID-19 Education Stabilization Fund
**Assistance Listing Numbers:** 84.425D, 84.425U
**Federal Agency:** U.S. Department of Education
**Federal Award Numbers:** S425D210038, S425U210038
**Pass-Through Agency:** Arizona Department of Education
**Questioned Costs:** N/A
**Type of Finding:** Noncompliance, Significant Deficiency
**Compliance Requirement:** Reporting

Criteria
Education Stabilization Fund grant recipients are required to submit an annual performance report with data on expenditures, planned expenditures, subrecipients, and uses of funds. The District, as a subrecipient of the Arizona Department of Education (ADE), fulfills this requirement through completion of ADE's LEA Uses of ESSER I, II & III Report (ESSER Report).

Condition
The District did not maintain adequate supporting documentation for various data included in the ESSER Report submitted to ADE.

Cause
The District did not have sufficient review procedures in place to ensure the ESSER Report was sufficiently supported, and/or did not maintain documentation utilized when the ESSER Report was prepared.

Effect
The District was unable to accurately and fully support the data submitted on the ESSER Report.

Context
The data maintained by the District to support the allocation of costs to specific object codes and expenditure categories for ESSER II and ESSER III did not agree to the amounts reported to ADE. However, the total amounts expended for ESSER II and ESSER III were consistent with the District's accounting records. The sample was not intended to be, and was not, a statistically valid sample.

Recommendation
The District should ensure that accurate federal reports are prepared and that proper supporting documentation is maintained for all amounts indicated on such reports.

Views Of Responsible Officials
See Corrective Action Plan.

AMPHITHEATER
Public Schools

FINANCE & ACCOUNTING
Scott Little
Chief Financial Officer
(520) 696-5130 • FAX (520) 696-5065

701 W. Wetmore Road • Tucson, AZ 85705 • (520) 696-5000 • www.amphi.com

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Matthew A. Kopec

SUPERINTENDENT
Todd A. Jaeger, J.D.

May 19, 2025

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

Cliff Wadhams
Business Manager



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.

**Amphitheater Unified School District No. 10**
**Corrective Action Plan**
**Year Ended June 30, 2024**

**Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards***

Finding Number: FS-2024-001, FS-2023-001
Contact Person: Cliff Wadhams, Business Manager
Anticipated Completion Date: August 31, 2025
Planned Corrective Action: The District has cash reconciliation controls in place to reconcile its records to the CSS' records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliation between the District's records and the CSS resolving all differences. The District will continue to perform monthly reconciliations to the CSS. In addition, the District will work with the CSS to ensure the cash reconciliation with the County Treasurer is completed in a timely manner.

The following corrective action plan was provided by the Pima County School Superintendent's Office: Due to significant challenges identified in the Pima County School Superintendent's Office (Office) fiscal year 2022-23 audit, the Office fully completed the cash reconciliations process for fiscal year 2022-23 by March 2024 per the corrective action plan initiated in response to the fiscal year 2022-23 related finding. Once this work was completed, the Office immediately began the process to complete cash reconciliations for 2023-24, as that process could not begin until the prior fiscal year was completed. Following training provided to staff, provided per the corrective action plan initiated in response to the fiscal year 2022-23 related finding, the Office worked to redesign and update the legacy reconciliation file template and process – which had been unchanged within the office for over 15 years - to assist with accelerating these processes. This updated file template and process were used to complete the monthly reconciliations for July-March by April, and through June 30 by mid-July. However, the Office experienced challenges regarding addressing identified reconciling items, largely due to the Office's financial system's limitations and the cumulative impact of multiple years of reconciling items that had previously not been addressed by the Office, in some cases going back multiple fiscal years. Office staff actively worked to resolve these items and sought feedback from the audit team for support. Moving forward, the Office is actively working to implement a new Tyler ERP system in January 2025 for fiscal year 2024-25. This system will replace the Office's legacy School Fund Accounting System (SFAS) applications, which have been the primary software supporting the Office's financial operations since the early 1990s. This implementation will serve to greatly modernize our office's financial processes, to include the reconciliation process with the Treasurer's Office for 2024-25 given the limitations of the current legacy system, and into future fiscal years.

**Amphitheater Unified School District No. 10**
**Corrective Action Plan**
**Year Ended June 30, 2024**

**Findings and Questioned Costs Related to Federal Awards**

Finding Number: 2024-001
Program Name/Assistance Listing Title: Child Nutrition Cluster
Assistance Listing Numbers: 10.553, 10.555, 10.559
Contact Person: Cliff Wadhams, Business Manager
Anticipated Completion Date: August 31, 2025
Planned Corrective Action: The District will be requiring all District LEAs to take the necessary training through the Arizona Department of Education web portal and related classes as necessary to be better informed on Capital Expenditures and required approval and form submission.

Finding Number: 2024-002
Program Name/Assistance Listing Title: COVID-19 Education Stabilization Fund
Assistance Listing Numbers: 84.425D, 84.425U
Contact Person: Cliff Wadhams, Business Manager
Anticipated Completion Date: August 31, 2025
Planned Corrective Action: The District will be requiring all District LEAs to take the necessary training through the Arizona Department of Education web portal and related classes as necessary to be better informed on ESSER reporting and supporting documentation.

**Amphitheater Unified School District No. 10**
**Summary Schedule of Prior Audit Findings**
**Year Ended June 30, 2024**

**Status of Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards***

Finding Number: FS-2023-001
Status: Not corrected. See current year finding FS-2024-001.
Planned Corrective Action: The District has cash reconciliation controls in place to reconcile its records to the CSS' records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliation between the District's records and the CSS resolving all differences. The District will continue to perform monthly reconciliations to the CSS. In addition, the District will work with the CSS to ensure the cash reconciliation with the County Treasurer is completed in a timely manner.

The following corrective action plan was provided by the Pima County School Superintendent's Office: Due to significant challenges identified in the Pima County School Superintendent's Office (Office) fiscal year 2022-23 audit, the Office fully completed the cash reconciliations process for fiscal year 2022-23 by March 2024 per the corrective action plan initiated in response to the fiscal year 2022-23 related finding. Once this work was completed, the Office immediately began the process to complete cash reconciliations for 2023-24, as that process could not begin until the prior fiscal year was completed. Following training provided to staff, provided per the corrective action plan initiated in response to the fiscal year 2022-23 related finding, the Office worked to redesign and update the legacy reconciliation file template and process – which had been unchanged within the office for over 15 years - to assist with accelerating these processes. This updated file template and process were used to complete the monthly reconciliations for July-March by April, and through June 30 by mid-July. However, the Office experienced challenges regarding addressing identified reconciling items, largely due to the Office's financial system's limitations and the cumulative impact of multiple years of reconciling items that had previously not been addressed by the Office, in some cases going back multiple fiscal years. Office staff actively worked to resolve these items and sought feedback from the audit team for support. Moving forward, the Office is actively working to implement a new Tyler ERP system in January 2025 for fiscal year 2024-25. This system will replace the Office's legacy School Fund Accounting System (SFAS) applications, which have been the primary software supporting the Office's financial operations since the early 1990s. This implementation will serve to greatly modernize our office's financial processes, to include the reconciliation process with the Treasurer's Office for 2024-25 given the limitations of the current legacy system, and into future fiscal years.

Finding Number: FS-2023-002
Status: Fully corrected.

# Amphitheater USD

## 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. 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. To help the Arizona Auditor General determine whether a district has attained an acceptable degree of compliance with USFR requirements, the audit firm must complete this USFR Compliance Questionnaire (Questionnaire).

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 complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student attendance reporting Questionnaire sections constitutes the required systematic reviews.

Audit firms must gain an understanding of the district's internal controls and obtain and document sufficient, appropriate evidence annually to support each Questionnaire response. These instructions, the Questionnaire questions, and the required review procedures constitute the minimum audit standards for completing the Questionnaire. Required review procedures are included in the Questionnaire and in the "tooltip" next to applicable questions in the web-based auditor submission Questionnaire. The Arizona Auditor General may reject Questionnaires that are not prepared in compliance with the minimum audit standards.

- Audit documentation must describe the procedures performed, items reviewed, and the results of such procedures and reviews to support the auditor's Questionnaire responses and related comments.
- Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support "Yes" responses on the Questionnaire.
- The audit firm must determine the district reviewed documents and transactions and provided sufficient evidence of approval including manual or electronic signatures or initials and date of review.
- Audit firms must consider population size in determining the number of items to test (i.e., sample, scan, review, examine, or observe), and the items selected should be representative of the population. Therefore, testing 1 transaction, record, or item is not sufficient. The Credit cards and purchasing cards, Procurement, and Student attendance reporting Questionnaire sections prescribe minimum sample sizes for specific questions. Population and samples sizes used for test work should be entered in the fields provided next to the applicable questions throughout the Questionnaire.
- A **"Yes"** response indicates that the audit firm has determined that the district complied with the USFR for that question based on auditor obtained evidence. Several review procedures allow for auditors to determine whether the district implemented compensating controls when recommended USFR procedures could not be implemented due to limited staff size. When compensating controls are found, auditors should answer the question "Yes" and describe in the comments the compensating controls in place to meet the question's objective. However, the Arizona Auditor General makes the final determination of compliance with the USFR based on the evidence presented in the Questionnaire, audit reports, audit documentation, and any other sources of information available.
- A **"No"** response indicates the district did not comply with the USFR for that question. Audit firms must explain the district's deficiency noted for all "No" responses 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, dollar amount of the error, and any other relevant information that would provide context for the deficiency. For deficiencies related to processes required at regular intervals

such as monthly bank reconciliations, the description should adequately describe whether the district's processes did not meet required intervals or were not completed at all. Each deficiency comment should specifically describe how the district did not meet the USFR requirement described in the related question. 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" responses to these questions should indicate the type of receipt or bank account to which the deficiency applies.

- An **"N/A"** response indicates the district did not have activity related to the USFR requirements for that question. The audit firm **must** explain all "N/A" responses in the comment box below the question, unless the reason for the N/A is obvious.

The questions in the Questionnaire 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 Questionnaire, including the Arizona Administrative Code (A.A.C.), Title 7, Ch. 2, Articles 10 and 11, (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 Questionnaire responses and comments 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 Questionnaire with references to the audit procedures performed for each question.

Once the audit firm has completed, reviewed, and signed the Questionnaire, it must submit it electronically to the Arizona Auditor General by following the instructions at the end of the web-based auditor submission Questionnaire. Audit firms should print the file to PDF to create the Questionnaire document to distribute to the district. As required by A.R.S. §15- 914(D), the district must submit the completed Questionnaire with the audit reporting package to the district's county school superintendent's office and ADE.

## Governing board/management procedures

**Objective: To determine whether the governing board and District management have established and implemented certain procedures as required by statute.**

01. 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

02. The District annually provided governing board members and employees guidance on what constitutes a substantial interest and that the conflict-of-interest statutes apply to all District governing board members and employees as a part of their employment. A.R.S. §§38-502, A.R.S. 38-503, and 38-509 — No

The District did not annually provide guidance to all governing board members and employees on what constitutes a substantial interest and did not notify all governing board members and employees that disclosing substantial interests is required as a part of their employment.

03. The District annually obtained conflict-of-interest (COI) forms that allowed governing board members and employees to make known and fully disclose a conflict of interest in any contract, sale, purchase, service, or decision, 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 and 38-503

No

The District did not obtain conflict of interest forms from all employees. One District employee did not submit a conflict of interest form for a vendor for which they had a substantial interest.

04. The District maintained, for public inspection, a special file with all documents necessary to memorialize all governing board members and employees COI disclosures. A.R.S. §38-509

Yes

05. 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 contract, sale, purchase, service, or decision of the school district. A.R.S. §§38-502 and 38-503(A) and (B)

Yes

06. 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 2023-24.

07. The governing board established written personnel and payroll policies and approved employee contracts, wage agreements, salary and wage schedules, and any other agreed-upon terms of employment.

No

For six of 50 employees reviewed, the employee's contract or wage agreement was not approved by the Governing Board.

08. The governing board appointed a student activities treasurer and, if applicable, assistant student activities treasurers. A.R.S. §15-1122

Yes

09. 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 and AG Opinion I84-018

Yes

Sample

15

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.**

01. 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 post the notice of public hearing at least 10 days before the meeting to adopt the December revised budget.

02. Total budgeted expenditures on the originally 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 and within the general budget limit (GBL) and the unrestricted capital budget limit (UCBL). A.R.S. §15-905(E)

Yes

03. The District revised its budget on or before December 15, if ADE notified the District that its M&O or UCO Fund budgeted expenditures exceeded the GBL or UCBL. A.R.S.§15-905(E). — Yes

04. 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

05. 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 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.**

01. The District coded transactions in accordance with the USFR Chart of Accounts. — No

The following coding errors were noted on the District's general ledger: A One-Time State Aid Supplemental payment of $1,624,683 was coded to object code 3120 rather than object code 3100; and, for seven of 50 payroll transactions reviewed, the positions were coded to object code 6110-6114 rather than object code 6140-6149.

02. 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. — Yes

| Population | Sample |
|---|---|
| 883 | 15 |

03. The District transferred monies only between funds listed in the USFR §III Chart of Accounts–Authorized Transfers. Yes

Population 31

Sample 31

04. The District documented and dated a monthly review of financial transactions the county school superintendent (CSS) initiated (i.e., revenue postings or journal entries) for propriety, and properly researched and resolved any differences. Yes

05. The District reconciled cash balances by fund monthly with the CSS or county treasurer's records, as applicable, and properly supported, documented, and dated the reconciliations. No

The District did not reconcile cash balances with the CSS in a timely manner. Monthly reconciliations were not completed until January 2025.

06. The District reconciled total 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.**

01. The District maintained only authorized bank accounts as listed in the USFR and did not have any inactive bank accounts. 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.

02. The District used an M&O Fund revolving bank account in accordance with A.R.S. §15-1101. Yes

03. The District used miscellaneous receipts clearing bank account(s) in accordance with A.R.S. §15-341(A)(20). Yes

04. The District used a Food Service Fund clearing bank account(s) in accordance with USFR page X-F-5 and Arizona Attorney General Opinion I60-35. No

Disbursements from the Food Service Fund clearing bank account were not always made to the County Treasurer; specifically, one disbursement was made to establish a change fun at a school site.

05. The District used a Food Service Fund revolving bank account in accordance with A.R.S. §15-1154. No

The District's Food Service Fund revolving bank account exceeded $500 during the fiscal year.

06. The District used an Auxiliary Operations Fund bank account in accordance with A.R.S. §15-1126. Yes

07. The Auxiliary Operations Fund bank or treasurer account deposits included all monies raised in connection with the activities of school bookstores and athletics. A.R.S. §15-1125. Yes

| Population | Sample |
|---|---|
| 364 | 15 |

08. The extracurricular activities fees tax credit (tax credit) monies were included in the Auxiliary Operations Fund or separately accounted for in an Extracurricular Activities Fees Tax Credit Fund. A.R.S. §15-341(A)(19 and (20) Yes

09. 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. Yes

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 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

35

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation. No

For two of five miscellaneous and one of 15 auxiliary operations cash receipts reviewed, the deposits were not made timely.

Sample

35

25. The District's deposits with the county treasurer were reconciled. Yes

26. The District retained supporting documentation for disbursements from bank accounts. No

For three of 15 student activities bank account disbursements reviewed, adequate supporting documentation was not retained.

Sample

25

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. Yes

29. An employee not involved with cash-handling or issuing checks reconciled all District bank accounts monthly, and an employee independent of the cash-handling process reviewed, signed, and dated the monthly bank reconciliations. 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.**

01. 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.**

01. 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. Yes

The capital asset listing was maintained in Visions and Excel.

02. The District had security controls in place to help prevent theft, loss, unauthorized use, or damage to District property. Yes

03. The District recorded additions including financed assets on the capital assets list and reconciled capitalized acquisitions to capital expenditures at least annually. No

The capital asset schedules did not include a net amount of $89,914 of construction in progress current year additions. Additionally, 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.

04. The District's stewardship list for items costing at least $1,000 but less than the District's capitalization threshold, including financed assets, included all required information. Yes

The stewardship listing is maintained in Visions.

05. The District's capital assets and stewardship items were identified as District property, properly tagged, and included on the corresponding list. No

For one of five stewardship items selected from the listing, the item was located in a different location than stated on the listing.

06. The District reconciled the current year's June 30 capital assets list to the previous year's June 30 list. No

The capital asset schedules did not include $3.3 million of construction in progress projects completed and place into service during the prior year.

07. 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 anc

08. The governing board or authorized designee approved stewardship and capital asset disposals during the fiscal year, and the District removed the assets from the corresponding list and disposed of them in accordance with A.A.C R7-2-1131. Yes

Data Entry

10/23/23, 01/29/24, 02/1

## 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.**

01. The District separated responsibilities for expenditure processing among employees (i.e., voucher preparation, recordkeeping, and authorization). Yes

02. 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, 15-304, 15-907, and 15-916. No

For three of 50 disbursements reviewed, the purchase order was prepared after the goods or services were ordered or received. Additionally, the Career Technical Education Fund had a deficit cash balance of $287,720 as of June 30, 2024.

03. 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. No

For one of 50 disbursements reviewed, the District did not provide supporting documentation showing that the good/service was received prior to payment, and the description and quantity on the purchase order could not be agreed to a receiving report.

Sample

110

04. 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 15-342(24). Yes

Population

479

Sample

15

05. 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. No

One student club had a deficit cash balance of $34 at year end.

06. The District agreed invoice amounts to contract pricing and terms and conditions for expenditures made through written quotes or competitively awarded contracts, including cooperative contracts. — Yes

07. The District prepared an Advice of Encumbrance for levy funds based on 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

08. 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 career and technical education and to supplement, rather than supplant, the District's base year career and technical education courses. A.R.S. §15-393 — No

The District did not maintain documentation that the CTED supplanting worksheet was provided to the CTED.

09. 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 and governing board members were traveling for District purposes and travel expenditures and reimbursements complied with the Arizona Department of Administration (ADOA) limits.**

01. 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 the ADOA and in accordance with governing-board-prescribed policies and procedures. Amounts were reimbursed and reported as a taxable employee benefit if no overnight stay or no substantial sleep/rest occurred. — No

For one of five travel reimbursements reviewed, the District did not retain adequate supporting documentation. Therefore, it could not be determined whether the employee was reimbursed correctly.

| Population | Sample |
|---|---|
| 1227 | 5 |

## 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.**

01. The District used credit cards. — N/A

No credit cards.

Data Entry: 0

02. The District used p-cards. — Yes

Data Entry: 18

03. The District ensured different employees were responsible for issuing cards; requesting, authorizing, and executing purchases; and payment processing. — Yes

04. 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. — No

The District did not maintain documentation that training occurred for all card users and employees involved with processing transactions.

05. The District recovered cards immediately from terminated employees. — Yes

06. 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

07. The District ensured someone other than a card user reconciled credit card and p-card supporting documentation and billing statements. — Yes

08. 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

09. 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 A.A.C. (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.**

01. 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: 78
Sample: 15

02. The District properly procured expenditures that individually or cumulatively totaled over $100,000. Yes

03. The District maintained a list of prospective bidders. A.A.C. R7-2-1023 Yes

04. The District issued solicitations for invitation for bids (IFB) or request for proposals (RFP) during the fiscal year. Yes

05. The District published and, as applicable, provided other adequate notice of the issuance of solicitations. A.A.C. R7-2-1022, R7-2-1024(C), or R7-2-1042(C) Yes

Population: 13
Sample: 13
Data Entry: 7 IFBs, 6 RFPs

06. 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. A.A.C. R7-2-1024(A) or R7-2-1042(B) Yes

07. The District included all required content in the solicitation, as applicable. A.A.C. R7-2-1024(B) or R7-2-1042(A) — No

For two of 13 sealed procurements reviewed, the solicitations did not include notice that the bidder is required to declare whether the bidder has been debarred, suspended, or otherwise lawfully prohibited from participating in any public procurement activity.

08. 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. A.A.C. R7-2-1029 or R7-2-1045 — Yes

09. If the District awarded multiple contracts, it established and followed procedures for the use and award of multiple contracts. A.A.C. R7-2-1031(D) and R7-2-1050(C) — Yes

10. The District evaluated bids/proposals and awarded contracts according to A.A.C. 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 A.A.C. R7-2-1100 through R7-2-1115. — N/A

No such procurements.

12. The District obtained signed procurement disclosure statements for all procurement consultants, members of a procurement advisory group, or evaluation committee involved in each specific procurement process. A.A.C. R7-2-1008 — No

For four of 13 sealed procurements reviewed, the District did not maintain signed conflict of interest statements for employees with job responsibilities related to the procurement.

13. The District prepared the applicable written determinations as required by the specific procurement rule(s). A.A.C. R7-2-1004 — Yes

14. The District followed A.R.S. §15-213, and A.A.C. R7-2-1093 for the use of multi-term contracts. — Yes

15. The District followed A.A.C. R7-2-1117 through R7-2-1123 for contracts for specified professional services. — Yes

16. The District's procurement files included the required information, as applicable. A.A.C. R7-2-1001(97) — 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 A.A.C. R7-2-1003 — No

The District did not maintain documentation that training and guidance was provided to all employees related to restrictions on soliciting, accepting, or agreeing to accept any personal gift or benefit with a value of $300 or more.

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. A.A.C. 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. A.A.C. R7-2-1191(D) — Yes

| Population | Sample | Data Entry |
|---|---|---|
| 142 | 10 | Mohave; TCPN/OMNIA; S |

20. The District prepared written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative. A.A.C. R7-2-1004 and A.R.S. §15-213(B)

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. A.A.C. R7-2-1011

N/A

District did not act as a lead.

| Population | Sample | Data Entry |
|---|---|---|
| 0 | 0 | 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. A.A.C. 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. A.A.C. R7-2-1053 and R7-2-1086

No

For one sole source vendor reviewed, the District did not maintain documentation of the Governing Board's determination that there was only one source and that the determination was reasonable.

| Sample |
|---|
| 56 |

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. — No

The District did not follow School District Procurement rules for a purchase of $920 from an employee-owned business.

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 A.A.C. 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.**

01. The District's Classroom Site Fund (CSF) expenditures did not exceed its Classroom Site Fund Budget Limit (CSFBL). — Yes

02. The District adopted a performance-based compensation system for at least a portion of its CSF monies and ensured CSF expenditures were made only for allowable purposes listed in A.R.S §15-977. See CSF FAQs. — Yes

03. The District's CSF monies were used to supplement, rather than supplant, existing funding from all other sources (see CSF FAQ 3). — Yes

## 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.**

01. 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

02. 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

03. The District required employees' contracts or personnel/payroll action forms to document the employees' election for prorated compensation. — Yes

04. 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. — N/A

No hourly employees receive prorated payments.

| Population | Sample |
|---|---|
| 0 | 0 |

05. The District ensured hourly employees were not paid for more than the actual hours worked to date. — No

For one of 50 employees reviewed, the employee was not paid in accordance with the employee's timesheet resulting in an overpayment of $61.83.

| Population | Sample |
|---|---|
| 1096 | 15 |

06. The District's individual personnel files included all appropriate supporting documentation, as listed on USFR pages VI-H-2 through 4. Yes

07. 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, 15-342, and 41-1750(G) Yes

08. The District enrolled employees who met the Arizona State Retirement System (ASRS) membership criteria, withheld employee contributions, and in a timely manner remitted employee and District contributions in accordance with the ASRS Employer Manual. No

For one of 50 employees reviewed, the District did not withhold and remit contributions in accordance with the ASRS Employer Manual.

09. 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 following District policies. 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. No

For three of 50 employees reviewed, the timesheet was not approved by the employee or supervisor.

12. The District's payroll reports were 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.**

01. Budgeted expenditures reported on the AFR agreed with the District's most recently revised adopted expenditure budget. — No

Budgeted expenditures reported on the AFR for the E-rate, Other Federal Projects, and Employee Insurance Program Withholdings Funds did not agree with the District's most recently revised expenditure budget by $500,000, $457,591 , and $7,538,175, respectively.

02. The District completed and submitted all parts of the AFR reporting package, including the school-level reporting AFR, using its accounting data in the files and reported additional information required in the forms, such as revenue and expenditure amounts that were not automatically pulled from its accounting and student count data, and maintained applicable supporting documentation. A.R.S. §15-904(F) — No

Actual revenues reported on the AFR for the Bond Building, Debt Service, and Internal Service Funds did not agree with the District's accounting records by $116,690, $(54,931), and $(95,189), respectively. Additionally, actual expenditures reported on the AFR for the Maintenance & Operation, Career and Technical Education Projects, and Fingerprint Funds did not agree with the District's accounting records by $(16,220), $15,240, and $1,800, respectively.

03. The District followed the AFR—Review, Submission, and Publication Instructions. — No

An accurate link to the AFR was not published on the District's website by November 15th.

04. 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. — No

The food service match from the M&O ($251,223) and Unrestricted Capital Outlay ($194,717) Funds per the Food Service page of the AFR did not match District's accounting records by a total of $195,940.

05. Detailed source documents were traceable to the District's trial balance that was used to prepare the financial statements. — No

The District recorded expenditures totaling $484,504 for services received before June 30, 2024, but paid after June 30, 2024, in fiscal year 2024-25; an audit adjustment was made to correctly record the expenditures and a payable in fiscal year 2023-24.

06. The District's website included its average teacher salary information required by A.R.S. §15-903(E) 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. §41-1279.03(A)(9) — Yes

07. The District submitted the School District Employee Report (SDER) to ADE, and it was accurate and timely for ADE to calculate the Teacher Experience Index (TEI). A.R.S. §15-941 and School Finance Reports — Yes

08. The District submitted its prior year's audit reports and USFR Compliance Questionnaire to the CSS and ADE. A.R.S. §15-914(D) — No

The District did not submit the prior year Audited Financial Statements to ADE. In addition, the District did not submit the prior year Audited Financial Statements, Single Audit Report, and USFR Compliance Questionnaire to the CSS.

## Student attendance reporting

**Objective: To determine whether the District has implemented effective controls to report 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.**

01. +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), 15-901(A)(1), 15-901.07, and 15-901.08. — Yes

02. 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 — No

For one of three early (pre-) kindergarten students reviewed, membership was not submitted for a student with disabilities.

Sample

3

03. The District appropriately tracked and reported student membership and absences. A.R.S. §15-901 — No

For six of 15 elementary and junior high student attendance records reviewed, absences were not reported correctly resulting in a net understatement of 3.75. For three of seven high school attendance records reviewed, absences were not reported correctly resulting in a net overstatement of 0.50

| Population | Sample | Data Entry |
|---|---|---|
| 11324 | 22 | 15 EJH, 7 HS |

04. The District prorated high school students' membership if enrolled in less than 4 subjects. — Yes

Sample: 7

05. The District was a CTED or CTED member. — Yes

06. The District had an AOI program. A.R.S. §15-808 — Yes

07. 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 | Sample |
|---|---|
| 995 | 7 |

08. 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 six of seven CTED attendance records reviewed, absences were not reported correctly resulting in a net understatement of 2.50.

Sample

7

09. 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 CTED programs, including accurately submitting scheduled hours of instruction and community college credits. A.R.S. §15-393

N/A

Not a CTED.

Sample

0

13. 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

No

For seven of seven AOI students reviewed, the District did not maintain the Intended Full Time Equivalency Enrollment Statements. For seven of seven AOI students reviewed, the District did not maintain the redetermination of actual FTE following the withdrawal or after the end of the school year.

Sample

7

14. 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 two of 15 attendance records reviewed, the District did not maintain a legal document on file with the student's name.

Sample

15

15. The entry date in the computerized attendance system agreed to the entry form.

No

For three of 15 entries reviewed, the enrollment date was not documented on the entry form, therefore, it could not be determined if the date in the computerized attendance system agreed to the entry form. For two of 15 entries reviewed, the date in the computerized attendance system did not agree to the date on the entry form.

Population

137

Sample

15

16. 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 First Day Absence

Yes

17. 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

Yes

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

No

For one of 15 withdrawals reviewed, the date in the computerized attendance system did not agree to the date on the withdrawal form. For one of 15 withdrawals reviewed, the District did not retain an Official Notice of Pupil Withdrawal form.

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 three of 11 attendance records reviewed for 10 consecutive unexcused absences, the District did not maintain documentation of the 10 or more consecutive days of unexcused absences; population exhausted.

| Population | Sample |
|---|---|
| 11 | 11 |

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)

N/A

No such students.

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 governing-board-adopted ITM. N/A

No such students.

## 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 is 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.**

01. 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

02. The District reviewed and documented any system or software changes implemented. Yes

03. The District assessed security risks for its systems and data, implemented appropriate controls to address risks, and provided employees/contractors annual security awareness training. Yes

04. The District immediately and appropriately modified terminated or transferred employees', contractors', or vendors' access to all District systems. Yes

05. The District's computer network, system software and hardware was physically protected from unauthorized access, theft, and environmental hazards. Yes

06. The District scheduled and performed data backup-control procedures for all critical systems at least daily, or more frequently, to ensure uninterrupted operations and minimal loss of data. Yes

07. The District routinely completed software and application updates and operating system patches when they became available. Yes

08. The District had cloud computing, digital learning, and vendor contracts or data-sharing agreements in place with any 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

09. 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 related to passwords and user authentication that aligned with credible industry standards. Yes

11. The District's IT systems generated electronic audit trail reports or change logs with information about 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 network security threats or other unusual activity and addressed noted issues. Yes

13. The District had incident response 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.**

01. 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 Yes

## 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.**

01. 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. Retention Schedules | Arizona State Library (azlibrary.gov) 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.**

01. The District calculated and issued any bonds in accordance with Arizona Revised Statutes and the Arizona Constitution. A.R.S. §15-1021 — N/A

No bonds issued during the year.

02. The District expended bond proceeds only for voter-authorized purposes and not for items with useful lives less than the average life of the bonds issued or 5 years. A.R.S. §15-1021(F) — Yes

03. If the District had 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.

04. 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

**All noted instances of any noncompliance with the USFR requirements have been included in the Questionnaire. As required by A.R.S. §15- 914(D), an independent certified public accountant (CPA) must submit the Questionnaire to the Arizona Auditor General.**

| Preparer | Title | Date |
|---|---|---|
| Christopher W. Heinfeld, CPA | Partner | 07/16/2025 |

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Arizona Department of Administration School Facilities Division Building Renewal Grants**

**BACKGROUND:**
The District submitted Building Renewal Grant (BRG) Applications to the Arizona Department of Administration School Facilities Division (SFD) to correct Minimum Adequacy Guideline deficiencies at District locations.

The SFD approved the following BRG Application(s) with Phase Grant funding to be awarded for each BRG:

- BRG-007469 – AMS – Admin Bldg. Fraying Carpet Replacement – SF166251
- BRG-007472 – PSKY – Multiple Classroom Frayed Carpet Replacement – SF114251
- BRG-007474 – IRHS – Multiple Classrooms Frayed Carpet Replacement – SF280253
- BRG-007475 – CDO – Automotive Classroom Evaporative Cooling Conversation to HVAC – SF282251

The Governing Board is required to approve SFD Terms and Conditions for each BRG Application to accept the awards.

**RECOMMENDATION:**
It is the recommendation of the Administration that the Governing Board accepts the SFD Building Renewal Grants and authorize the Governing Board President to sign the attached Terms and Conditions.

**INITIATED BY:**

**Richard C. La Nasa, Executive Manager, Operational Support** **Date: July 28, 2025**

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

# SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008
Modified: November 4, 2009, June 23, 2010, July 11, 2012, October 9, 2013, April 6, 2016, December 8, 2016, October 4, 2017, July 11, 2018, January 8, 2020, May 6, 2020, May 4, 2022, April 5, 2023, November 6, 2024

## TERMS AND CONDITIONS FOR ACCEPTANCE OF MONIES FROM BUILDING RENEWAL GRANT FUND

School District: Amphitheater Unified District

School: Amphitheater Middle School

BRG Project Number BRG-007469

Project Title: AMS - Admin Bldg. Fraying Carpet Replacement SF166251

### 01. PURPOSE OF TERMS AND CONDITIONS

These Terms and Conditions apply to the distribution of monies by the School Facilities Division (SFD, or "Division") from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5731, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines found in A.A.C. Title 7, sections R7-6-101 through R7-6-276. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5731, A.A.C. Title 7 section R7-1-101 through R7-6-276, and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

### 02. TERM OF TERMS AND CONDITIONS

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5731.

2.1 ABANDONMENT OF THE PROJECT

A Project or phase grant may be considered to be abandoned if the acceptance process, including, the submittal of the purchase order(s) has not been completed by the District within four months of award of funding or the project has had no activity in over a 6 month period. In such an instance, the project or phase grant may be subject to administrative closeout and any monies awarded may be de-obligated from the project or phase grant and returned to the fund.

## 03. FINANCIAL CONDITIONS

The District will accept a grant from the Fund in accordance with all applicable state statutes and rules, and will expend the funds in compliance with all provisions of such statutes and rules, including but not limited to, the following:

a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;

b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;

c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;

d. Compliance with any applicable federal, state and local health or safety requirements;

e. Compliance with any applicable School Facilities Division Performance Specifications;

f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;

g. Professional services deliverables will be submitted to the SFD via activity reports before project and phase grant closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

h. Further requests for funds in the form of subsequent phases, change orders, supplemental funding requests, and other requests outside of the project scope as described in the Terms and Conditions may be deemed ineligible upon review by the Division staff. These determinations are appealable as authorized in A.R.S.§ 41-5702 (A) (5) (i). Staff will provide guidance and technical assistance to the district in meeting program requirements. The final determination of the SFD or the Board are appealable agency actions as detailed in § 41-5702 (A)(5) (i) and subsection 8. of these Terms and Conditions.

i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

### 3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

The District will maintain records as required by the Uniform System of Financial Records and provide access to those records to the SFD as necessary to perform its duties. The District will cooperate with the SFD or the Auditor General or any of their authorized representatives when audits are conducted as authorized by law. This cooperation includes access without unreasonable restrictions to the District's records and personnel for the purpose of obtaining relevant information.

## 3.2 SURPLUS FUNDS

If the final cost of the Project or the phase grant is less than the amount awarded by the SFD, the SFD shall de-obligate the remaining monies from the project or phase grant at closeout.

## 3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

The District shall notify the SFD if any unforeseen conditions arise during project implementation. The SFD will direct the District on how to proceed. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division to proceed. The Change Order is not considered executed until signed by the SFD. The Change Order will also indicate any changes to the contract value, contract schedule, and contract scope. No work shall proceed without a fully executed Change Order. Any work the school district approves prior to the executed change order is the financial responsibility of the school district.

Pursuant to A.R.S. §41-5701.02.I.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

## 3.4 LOCAL FUNDS

If the District intends to supplement the Project or phase grant with additional funds, the District shall provide to the SFD an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the funding source and the amount being committed in each project or phase grant.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are ineligible for BRG funds, notwithstanding campus-wide and/or multi-building building systems, such as, but not limited to fire alarms, intercoms, central plants, wastewater treatment plants and wells.

## 3.5 DISBURSED FUNDS

Any work the school district approves prior to receiving an award notice or an executed change order is the financial responsibility of the school district. The District shall return any disbursed monies to the SFD, and reimburse the Fund for monies spent without proper authorization from the SFD within thirty (30) days of being notified by the SFD.

## 3.6 FUTURE REPAIRS – THIS SECTION SURVIVES THE TERMINATION OF THIS AGREEMENT

To the extent allowed by law, if the District has contributed local funds to pay for an upgrade of the Project beyond that required by the minimum school facilities guidelines; any increase in the cost of a future repair or replacement shall be paid for proportionally according to the original cost

sharing.

## 04. REPORTING REQUIREMENTS

The District will make reports to the SFD as requested, and will cooperate with any evaluation of the grant and/or project as required by the SFD. All expenditures and projects are subject to audit. All construction and related contracts entered into by the District shall contain a clause that will permit the SFD and/or the District to audit the contract.

### 4.1 PUBLIC RECORD

Any application, report or plan, including school designs or architectural drawings relating to the funded Project in the possession of the District or its agents or designees is deemed a public record as defined by Arizona law.

### 4.2 FINANCIAL REPORT AND PROJECT / PHASE GRANT CLOSEOUT

The District shall complete a final financial report in each phase grant before initiating an application for subsequent phase grants. The project closeout shall be completed upon submission of the final project payment request.

The District shall maintain records for five years following the completion of the project, which show:

a. The amounts received from the Fund;

b. How the District spent the monies received from the Fund;

c. The total cost of the project and each phase grant;

d. The share of the total cost provided from other sources;

e. A list of all change orders that were approved and denied for each phase grant.

## 05. INSURANCE REQUIREMENTS

For all construction projects, the District agrees to secure insurance coverage for purposes of general liability, property damage and workers' compensation and secure performance and payment bonds. Projects as a result of weather-related or other insurable incidences shall be initiated by an insurance claim and partnerships reported.

## 06. AUDIT OF RECORDS

Pursuant to A.R.S. §§ 35-214 and 35-215, the District shall retain and shall contractually require each subcontractor to retain all data, books and other records (“records”) relating to these Terms and Conditions for a period of five years after completion of these Terms and Conditions. All records shall be subject to inspection and audit by the State for five years after the termination of

these Terms and Conditions.

## 07. AVAILABILITY OF FUNDS

Every payment obligation of the State under these Terms and Conditions is conditioned upon the availability of funds allocated for the payment of such obligations. If funds are not allocated and available for the continuance of the Project or phase grant, these Terms and Conditions may be terminated by the State at the end of the period for which funds are available. No liability shall accrue to the State in the event this provision is exercised, and the State shall not be obligated or liable for any future payments or for any damages as a result of termination under this paragraph.

## 08. APPEALABLE AGENCY ACTION

Pursuant to 41-5702 (A)(5) (i) and subsection P, Building Renewal Grant requests are an appealable agency action.

SFD Staff shall notify a school district in writing that the proposed project does not meet eligibility criteria. The written notification shall include documentation to support the staff's determination that the proposed project does not meet the eligibility criteria. The SFD will send written notification to the school district after the final decision that the school district is not eligible. The school district may directly appeal the staff's determination of ineligibility to the director or designee. The school district may directly appeal the director's determination of ineligibility to the board.

A school district may appeal the denial of a request for monies or any other appealable Division action pursuant to title 41, chapter 6, article 10. For the purposes of this subsection, "appealable agency action" has the same meaning prescribed in section 41-1092.

### 8.1 RESOLUTION OF DISPUTES

The Parties to these Terms and Conditions agree to resolve all disputes arising out of or relating to these Terms and Conditions through arbitration, after exhausting applicable administrative review (pursuant to Title 41, Chapter 6, Article 10), to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes.

## 09. NON-DISCRIMINATION

The Parties shall comply with Executive Order 2023-01. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

## 10. TERMINATION

Each party shall have the right to terminate this Agreement by notifying the other party in writing of the termination at least thirty (30) days prior to the effective date of said termination. If the Agreement is terminated by the – SFD, the District shall be paid for all allowable costs incurred prior to the date of termination, and the cost determined appropriate by the SFD to de-mobilize the contractor from the work site, if applicable.

The payment of costs are subject to audit verification by the SFD or its duly authorized representative.

## 11. ASSIGNMENT AND DELEGATION

Neither party may assign any rights hereunder without the express, prior written consent of both parties.

## 12. CANCELLATION FOR CONFLICT OF INTEREST

The parties acknowledge that these Terms and Conditions are subject to the cancellation provisions set forth in A.R.S. §38-511.

## 13. ENTIRE AGREEMENT

These Terms and Conditions contain the entire understanding of the parties hereto. There are no representations or provisions other than those contained herein. Any amendment or modification of these Terms and Conditions shall be consistent with Section 1 of these Terms and Conditions.

## 14. APPLICABLE LAW

These Terms and Conditions shall be governed and interpreted by the laws of the State of Arizona.

## 15. THIRD-PARTY ANTITRUST VIOLATIONS

The District assigns to the State any claim for overcharges resulting from antitrust violations to the extent that such violations concern materials or services supplied by third parties to the District toward fulfillment of these Terms and Conditions.

## 16. PROGRAM REVIEW AND SITE VISITS

The SFD has the right to make site visits at reasonable intervals for purposes of review of Project accomplishments and management control systems and to provide technical assistance, if required. The District will provide reasonable access to facilities, office space, resources, and assistance for the safety and convenience to the SFD in the performance of their duties. All site visits and evaluations must be performed in a manner that does not unduly interfere with or delay the work.

## 17. RIGHTS IN DATA, RIGHT TO USE, DUPLICATE AND DISCLOSE

The SFD may duplicate, use, and disclose in any manner and for any purpose whatsoever, within

the limits established by Federal and State laws and regulations, all information relating to these Terms and Conditions.

The District agrees that any negotiations, agreements, and/or contracts between the District and Architect(s) for the design of the Project shall provide that the SFD retains the right to use design documents limited to Site Plan, Exterior Elevations, Floor Plans, models, photographs, and renderings for the following, restricted purposes:

a) To acknowledge Architects and their school designs successfully funded by the Board;

b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential or proprietary information, but shall include professional credit for the architect and engineers of the successful project.

## 18. FEDERAL IMMIGRATION AND NATIONALITY ACT

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

## 19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

### 19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

### 19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.3 FAILURE TO COMPLY

Failure to comply with a SFD audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

## 20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The SFD may enter into additional agreements with the District that authorize the District to utilize SFD-funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the SFD an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

## 21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

## 22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

## 23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number: BRG-007469

| | |
|---|---|
| Governing Board President (signature) | Date |
| Susan Zibrat | Amphitheater Unified District |
| Name (printed/typed) | School District |
| Superintendent (signature) | Date |
| Todd A. Jaeger, J.D. | |
| Name (printed/typed) | |
| CFO/Business Manager (signature) | Date |
| Scott Little | |
| Name (printed/typed) | |

# SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008
Modified: November 4, 2009, June 23, 2010, July 11, 2012, October 9, 2013, April 6, 2016, December 8, 2016, October 4, 2017, July 11, 2018, January 8, 2020, May 6, 2020, May 4, 2022, April 5, 2023, November 6, 2024

## TERMS AND CONDITIONS FOR ACCEPTANCE OF MONIES FROM BUILDING RENEWAL GRANT FUND

School District: Amphitheater Unified District

School: Painted Sky Elementary

BRG Project Number: BRG-007472

Project Title: PSKY - Multiple Classrooms Frayed Carpet Replacement - SF114251

### 01. PURPOSE OF TERMS AND CONDITIONS

These Terms and Conditions apply to the distribution of monies by the School Facilities Division (SFD, or "Division") from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5731, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines found in A.A.C. Title 7, sections R7-6-101 through R7-6-276. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5731, A.A.C. Title 7 section R7-1-101 through R7-6-276, and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

### 02. TERM OF TERMS AND CONDITIONS

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5731.

2.1 ABANDONMENT OF THE PROJECT

A Project or phase grant may be considered to be abandoned if the acceptance process, including, the submittal of the purchase order(s) has not been completed by the District within four months of award of funding or the project has had no activity in over a 6 month period. In such an instance, the project or phase grant may be subject to administrative closeout and any monies awarded may be de-obligated from the project or phase grant and returned to the fund.

## 03. FINANCIAL CONDITIONS

The District will accept a grant from the Fund in accordance with all applicable state statutes and rules, and will expend the funds in compliance with all provisions of such statutes and rules, including but not limited to, the following:

a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;

b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;

c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;

d. Compliance with any applicable federal, state and local health or safety requirements;

e. Compliance with any applicable School Facilities Division Performance Specifications;

f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;

g. Professional services deliverables will be submitted to the SFD via activity reports before project and phase grant closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

h. Further requests for funds in the form of subsequent phases, change orders, supplemental funding requests, and other requests outside of the project scope as described in the Terms and Conditions may be deemed ineligible upon review by the Division staff. These determinations are appealable as authorized in A.R.S.§ 41-5702 (A) (5) (i). Staff will provide guidance and technical assistance to the district in meeting program requirements. The final determination of the SFD or the Board are appealable agency actions as detailed in § 41-5702 (A)(5) (i) and subsection 8. of these Terms and Conditions.

i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

### 3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

The District will maintain records as required by the Uniform System of Financial Records and provide access to those records to the SFD as necessary to perform its duties. The District will cooperate with the SFD or the Auditor General or any of their authorized representatives when audits are conducted as authorized by law. This cooperation includes access without unreasonable restrictions to the District's records and personnel for the purpose of obtaining relevant information.

## 3.2 SURPLUS FUNDS

If the final cost of the Project or the phase grant is less than the amount awarded by the SFD, the SFD shall de-obligate the remaining monies from the project or phase grant at closeout.

## 3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

The District shall notify the SFD if any unforeseen conditions arise during project implementation. The SFD will direct the District on how to proceed. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division to proceed. The Change Order is not considered executed until signed by the SFD. The Change Order will also indicate any changes to the contract value, contract schedule, and contract scope. No work shall proceed without a fully executed Change Order. Any work the school district approves prior to the executed change order is the financial responsibility of the school district.

Pursuant to A.R.S. §41-5701.02.I.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

## 3.4 LOCAL FUNDS

If the District intends to supplement the Project or phase grant with additional funds, the District shall provide to the SFD an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the funding source and the amount being committed in each project or phase grant.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are ineligible for BRG funds, notwithstanding campus-wide and/or multi-building building systems, such as, but not limited to fire alarms, intercoms, central plants, wastewater treatment plants and wells.

## 3.5 DISBURSED FUNDS

Any work the school district approves prior to receiving an award notice or an executed change order is the financial responsibility of the school district. The District shall return any disbursed monies to the SFD, and reimburse the Fund for monies spent without proper authorization from the SFD within thirty (30) days of being notified by the SFD.

## 3.6 FUTURE REPAIRS – THIS SECTION SURVIVES THE TERMINATION OF THIS AGREEMENT

To the extent allowed by law, if the District has contributed local funds to pay for an upgrade of the Project beyond that required by the minimum school facilities guidelines; any increase in the cost of a future repair or replacement shall be paid for proportionally according to the original cost

sharing.

## 04. REPORTING REQUIREMENTS

The District will make reports to the SFD as requested, and will cooperate with any evaluation of the grant and/or project as required by the SFD. All expenditures and projects are subject to audit. All construction and related contracts entered into by the District shall contain a clause that will permit the SFD and/or the District to audit the contract.

### 4.1 PUBLIC RECORD

Any application, report or plan, including school designs or architectural drawings relating to the funded Project in the possession of the District or its agents or designees is deemed a public record as defined by Arizona law.

### 4.2 FINANCIAL REPORT AND PROJECT / PHASE GRANT CLOSEOUT

The District shall complete a final financial report in each phase grant before initiating an application for subsequent phase grants. The project closeout shall be completed upon submission of the final project payment request.

The District shall maintain records for five years following the completion of the project, which show:

a. The amounts received from the Fund;

b. How the District spent the monies received from the Fund;

c. The total cost of the project and each phase grant;

d. The share of the total cost provided from other sources;

e. A list of all change orders that were approved and denied for each phase grant.

## 05. INSURANCE REQUIREMENTS

For all construction projects, the District agrees to secure insurance coverage for purposes of general liability, property damage and workers' compensation and secure performance and payment bonds. Projects as a result of weather-related or other insurable incidences shall be initiated by an insurance claim and partnerships reported.

## 06. AUDIT OF RECORDS

Pursuant to A.R.S. §§ 35-214 and 35-215, the District shall retain and shall contractually require each subcontractor to retain all data, books and other records (“records”) relating to these Terms and Conditions for a period of five years after completion of these Terms and Conditions. All records shall be subject to inspection and audit by the State for five years after the termination of

these Terms and Conditions.

## 07. AVAILABILITY OF FUNDS

Every payment obligation of the State under these Terms and Conditions is conditioned upon the availability of funds allocated for the payment of such obligations. If funds are not allocated and available for the continuance of the Project or phase grant, these Terms and Conditions may be terminated by the State at the end of the period for which funds are available. No liability shall accrue to the State in the event this provision is exercised, and the State shall not be obligated or liable for any future payments or for any damages as a result of termination under this paragraph.

## 08. APPEALABLE AGENCY ACTION

Pursuant to 41-5702 (A)(5) (i) and subsection P, Building Renewal Grant requests are an appealable agency action.

SFD Staff shall notify a school district in writing that the proposed project does not meet eligibility criteria. The written notification shall include documentation to support the staff's determination that the proposed project does not meet the eligibility criteria. The SFD will send written notification to the school district after the final decision that the school district is not eligible. The school district may directly appeal the staff's determination of ineligibility to the director or designee. The school district may directly appeal the director's determination of ineligibility to the board.

A school district may appeal the denial of a request for monies or any other appealable Division action pursuant to title 41, chapter 6, article 10. For the purposes of this subsection, "appealable agency action" has the same meaning prescribed in section 41-1092.

### 8.1 RESOLUTION OF DISPUTES

The Parties to these Terms and Conditions agree to resolve all disputes arising out of or relating to these Terms and Conditions through arbitration, after exhausting applicable administrative review (pursuant to Title 41, Chapter 6, Article 10), to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes.

## 09. NON-DISCRIMINATION

The Parties shall comply with Executive Order 2023-01. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

## 10. TERMINATION

Each party shall have the right to terminate this Agreement by notifying the other party in writing of the termination at least thirty (30) days prior to the effective date of said termination. If the Agreement is terminated by the – SFD, the District shall be paid for all allowable costs incurred prior to the date of termination, and the cost determined appropriate by the SFD to de-mobilize the contractor from the work site, if applicable.

The payment of costs are subject to audit verification by the SFD or its duly authorized representative.

## 11. ASSIGNMENT AND DELEGATION

Neither party may assign any rights hereunder without the express, prior written consent of both parties.

## 12. CANCELLATION FOR CONFLICT OF INTEREST

The parties acknowledge that these Terms and Conditions are subject to the cancellation provisions set forth in A.R.S. §38-511.

## 13. ENTIRE AGREEMENT

These Terms and Conditions contain the entire understanding of the parties hereto. There are no representations or provisions other than those contained herein. Any amendment or modification of these Terms and Conditions shall be consistent with Section 1 of these Terms and Conditions.

## 14. APPLICABLE LAW

These Terms and Conditions shall be governed and interpreted by the laws of the State of Arizona.

## 15. THIRD-PARTY ANTITRUST VIOLATIONS

The District assigns to the State any claim for overcharges resulting from antitrust violations to the extent that such violations concern materials or services supplied by third parties to the District toward fulfillment of these Terms and Conditions.

## 16. PROGRAM REVIEW AND SITE VISITS

The SFD has the right to make site visits at reasonable intervals for purposes of review of Project accomplishments and management control systems and to provide technical assistance, if required. The District will provide reasonable access to facilities, office space, resources, and assistance for the safety and convenience to the SFD in the performance of their duties. All site visits and evaluations must be performed in a manner that does not unduly interfere with or delay the work.

## 17. RIGHTS IN DATA, RIGHT TO USE, DUPLICATE AND DISCLOSE

The SFD may duplicate, use, and disclose in any manner and for any purpose whatsoever, within

the limits established by Federal and State laws and regulations, all information relating to these Terms and Conditions.

The District agrees that any negotiations, agreements, and/or contracts between the District and Architect(s) for the design of the Project shall provide that the SFD retains the right to use design documents limited to Site Plan, Exterior Elevations, Floor Plans, models, photographs, and renderings for the following, restricted purposes:

a) To acknowledge Architects and their school designs successfully funded by the Board;

b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential or proprietary information, but shall include professional credit for the architect and engineers of the successful project.

## 18. FEDERAL IMMIGRATION AND NATIONALITY ACT

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

## 19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

### 19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

### 19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.3 FAILURE TO COMPLY

Failure to comply with a SFD audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

## 20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The SFD may enter into additional agreements with the District that authorize the District to utilize SFD-funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the SFD an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

## 21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

## 22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

## 23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number: BRG-007472

| | |
|---|---|
| Governing Board President (signature) | Date |
| Susan Zibrat | Amphitheater Unified District |
| Name (printed/typed) | School District |

| | |
|---|---|
| Superintendent (signature) | Date |
| Todd A. Jaeger, J.D. | |
| Name (printed/typed) | |

| | |
|---|---|
| CFO/Business Manager (signature) | Date |
| Scott Little | |
| Name (printed/typed) | |

# SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008
Modified: November 4, 2009, June 23, 2010, July 11, 2012, October 9, 2013, April 6, 2016, December 8, 2016, October 4, 2017, July 11, 2018, January 8, 2020, May 6, 2020, May 4, 2022, April 5, 2023, November 6, 2024

## TERMS AND CONDITIONS FOR ACCEPTANCE OF MONIES FROM BUILDING RENEWAL GRANT FUND

School District: Amphitheater Unified District

School: Ironwood Ridge High School

BRG Project Number: BRG-007474

Project Title: IRHS - Multiple Classrooms and Admin Frayed Carpet Replacement - SF28

### 01. PURPOSE OF TERMS AND CONDITIONS

These Terms and Conditions apply to the distribution of monies by the School Facilities Division (SFD, or "Division") from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5731, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines found in A.A.C. Title 7, sections R7-6-101 through R7-6-276. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5731, A.A.C. Title 7 section R7-1-101 through R7-6-276, and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

### 02. TERM OF TERMS AND CONDITIONS

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5731.

2.1 ABANDONMENT OF THE PROJECT

A Project or phase grant may be considered to be abandoned if the acceptance process, including, the submittal of the purchase order(s) has not been completed by the District within four months of award of funding or the project has had no activity in over a 6 month period. In such an instance, the project or phase grant may be subject to administrative closeout and any monies awarded may be de-obligated from the project or phase grant and returned to the fund.

## 03. FINANCIAL CONDITIONS

The District will accept a grant from the Fund in accordance with all applicable state statutes and rules, and will expend the funds in compliance with all provisions of such statutes and rules, including but not limited to, the following:

a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;

b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;

c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;

d. Compliance with any applicable federal, state and local health or safety requirements;

e. Compliance with any applicable School Facilities Division Performance Specifications;

f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;

g. Professional services deliverables will be submitted to the SFD via activity reports before project and phase grant closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

h. Further requests for funds in the form of subsequent phases, change orders, supplemental funding requests, and other requests outside of the project scope as described in the Terms and Conditions may be deemed ineligible upon review by the Division staff. These determinations are appealable as authorized in A.R.S.§ 41-5702 (A) (5) (i). Staff will provide guidance and technical assistance to the district in meeting program requirements. The final determination of the SFD or the Board are appealable agency actions as detailed in § 41-5702 (A)(5) (i) and subsection 8. of these Terms and Conditions.

i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

### 3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

The District will maintain records as required by the Uniform System of Financial Records and provide access to those records to the SFD as necessary to perform its duties. The District will cooperate with the SFD or the Auditor General or any of their authorized representatives when audits are conducted as authorized by law. This cooperation includes access without unreasonable restrictions to the District's records and personnel for the purpose of obtaining relevant information.

## 3.2 SURPLUS FUNDS

If the final cost of the Project or the phase grant is less than the amount awarded by the SFD, the SFD shall de-obligate the remaining monies from the project or phase grant at closeout.

## 3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

The District shall notify the SFD if any unforeseen conditions arise during project implementation. The SFD will direct the District on how to proceed. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division to proceed. The Change Order is not considered executed until signed by the SFD. The Change Order will also indicate any changes to the contract value, contract schedule, and contract scope. No work shall proceed without a fully executed Change Order. Any work the school district approves prior to the executed change order is the financial responsibility of the school district.

Pursuant to A.R.S. §41-5701.02.I.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

## 3.4 LOCAL FUNDS

If the District intends to supplement the Project or phase grant with additional funds, the District shall provide to the SFD an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the funding source and the amount being committed in each project or phase grant.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are ineligible for BRG funds, notwithstanding campus-wide and/or multi-building building systems, such as, but not limited to fire alarms, intercoms, central plants, wastewater treatment plants and wells.

## 3.5 DISBURSED FUNDS

Any work the school district approves prior to receiving an award notice or an executed change order is the financial responsibility of the school district. The District shall return any disbursed monies to the SFD, and reimburse the Fund for monies spent without proper authorization from the SFD within thirty (30) days of being notified by the SFD.

## 3.6 FUTURE REPAIRS – THIS SECTION SURVIVES THE TERMINATION OF THIS AGREEMENT

To the extent allowed by law, if the District has contributed local funds to pay for an upgrade of the Project beyond that required by the minimum school facilities guidelines; any increase in the cost of a future repair or replacement shall be paid for proportionally according to the original cost

sharing.

## 04. REPORTING REQUIREMENTS

The District will make reports to the SFD as requested, and will cooperate with any evaluation of the grant and/or project as required by the SFD. All expenditures and projects are subject to audit. All construction and related contracts entered into by the District shall contain a clause that will permit the SFD and/or the District to audit the contract.

### 4.1 PUBLIC RECORD

Any application, report or plan, including school designs or architectural drawings relating to the funded Project in the possession of the District or its agents or designees is deemed a public record as defined by Arizona law.

### 4.2 FINANCIAL REPORT AND PROJECT / PHASE GRANT CLOSEOUT

The District shall complete a final financial report in each phase grant before initiating an application for subsequent phase grants. The project closeout shall be completed upon submission of the final project payment request.

The District shall maintain records for five years following the completion of the project, which show:

a. The amounts received from the Fund;

b. How the District spent the monies received from the Fund;

c. The total cost of the project and each phase grant;

d. The share of the total cost provided from other sources;

e. A list of all change orders that were approved and denied for each phase grant.

## 05. INSURANCE REQUIREMENTS

For all construction projects, the District agrees to secure insurance coverage for purposes of general liability, property damage and workers' compensation and secure performance and payment bonds. Projects as a result of weather-related or other insurable incidences shall be initiated by an insurance claim and partnerships reported.

## 06. AUDIT OF RECORDS

Pursuant to A.R.S. §§ 35-214 and 35-215, the District shall retain and shall contractually require each subcontractor to retain all data, books and other records (“records”) relating to these Terms and Conditions for a period of five years after completion of these Terms and Conditions. All records shall be subject to inspection and audit by the State for five years after the termination of

these Terms and Conditions.

## 07. AVAILABILITY OF FUNDS

Every payment obligation of the State under these Terms and Conditions is conditioned upon the availability of funds allocated for the payment of such obligations. If funds are not allocated and available for the continuance of the Project or phase grant, these Terms and Conditions may be terminated by the State at the end of the period for which funds are available. No liability shall accrue to the State in the event this provision is exercised, and the State shall not be obligated or liable for any future payments or for any damages as a result of termination under this paragraph.

## 08. APPEALABLE AGENCY ACTION

Pursuant to 41-5702 (A)(5) (i) and subsection P, Building Renewal Grant requests are an appealable agency action.

SFD Staff shall notify a school district in writing that the proposed project does not meet eligibility criteria. The written notification shall include documentation to support the staff's determination that the proposed project does not meet the eligibility criteria. The SFD will send written notification to the school district after the final decision that the school district is not eligible. The school district may directly appeal the staff's determination of ineligibility to the director or designee. The school district may directly appeal the director's determination of ineligibility to the board.

A school district may appeal the denial of a request for monies or any other appealable Division action pursuant to title 41, chapter 6, article 10. For the purposes of this subsection, "appealable agency action" has the same meaning prescribed in section 41-1092.

### 8.1 RESOLUTION OF DISPUTES

The Parties to these Terms and Conditions agree to resolve all disputes arising out of or relating to these Terms and Conditions through arbitration, after exhausting applicable administrative review (pursuant to Title 41, Chapter 6, Article 10), to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes.

## 09. NON-DISCRIMINATION

The Parties shall comply with Executive Order 2023-01. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

## 10. TERMINATION

Each party shall have the right to terminate this Agreement by notifying the other party in writing of the termination at least thirty (30) days prior to the effective date of said termination. If the Agreement is terminated by the – SFD, the District shall be paid for all allowable costs incurred prior to the date of termination, and the cost determined appropriate by the SFD to de-mobilize the contractor from the work site, if applicable.

The payment of costs are subject to audit verification by the SFD or its duly authorized representative.

## 11. ASSIGNMENT AND DELEGATION

Neither party may assign any rights hereunder without the express, prior written consent of both parties.

## 12. CANCELLATION FOR CONFLICT OF INTEREST

The parties acknowledge that these Terms and Conditions are subject to the cancellation provisions set forth in A.R.S. §38-511.

## 13. ENTIRE AGREEMENT

These Terms and Conditions contain the entire understanding of the parties hereto. There are no representations or provisions other than those contained herein. Any amendment or modification of these Terms and Conditions shall be consistent with Section 1 of these Terms and Conditions.

## 14. APPLICABLE LAW

These Terms and Conditions shall be governed and interpreted by the laws of the State of Arizona.

## 15. THIRD-PARTY ANTITRUST VIOLATIONS

The District assigns to the State any claim for overcharges resulting from antitrust violations to the extent that such violations concern materials or services supplied by third parties to the District toward fulfillment of these Terms and Conditions.

## 16. PROGRAM REVIEW AND SITE VISITS

The SFD has the right to make site visits at reasonable intervals for purposes of review of Project accomplishments and management control systems and to provide technical assistance, if required. The District will provide reasonable access to facilities, office space, resources, and assistance for the safety and convenience to the SFD in the performance of their duties. All site visits and evaluations must be performed in a manner that does not unduly interfere with or delay the work.

## 17. RIGHTS IN DATA, RIGHT TO USE, DUPLICATE AND DISCLOSE

The SFD may duplicate, use, and disclose in any manner and for any purpose whatsoever, within

the limits established by Federal and State laws and regulations, all information relating to these Terms and Conditions.

The District agrees that any negotiations, agreements, and/or contracts between the District and Architect(s) for the design of the Project shall provide that the SFD retains the right to use design documents limited to Site Plan, Exterior Elevations, Floor Plans, models, photographs, and renderings for the following, restricted purposes:

a) To acknowledge Architects and their school designs successfully funded by the Board;

b) To create a resource collection of promotional architectural designs for elementary, middle and high schools that will be available to other school districts to use as a school design resource.

It is understood that other school districts cannot use the District's design plans as their own as mandated by Code and Rules under the Arizona State Board of Technical Registration. Artistic representations shall not contain confidential or proprietary information, but shall include professional credit for the architect and engineers of the successful project.

## 18. FEDERAL IMMIGRATION AND NATIONALITY ACT

By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

## 19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

### 19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

### 19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.3 FAILURE TO COMPLY

Failure to comply with a SFD audit process to randomly verify the employment of contractors and subcontractors shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

## 20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

The SFD may enter into additional agreements with the District that authorize the District to utilize SFD-funded investigations, assessments, repairs or replacements for construction defect litigation. This agreement may require the District to reimburse the SFD an agreed upon amount for the expenses incurred in obtaining those investigations, repairs or replacements if, upon the completion of the legal action, the District receives damages.

## 21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

## 22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

## 23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number: BRG-007474

| | |
|---|---|
| Governing Board President (signature) | Date |
| Susan Zibrat | Amphitheater Unified District |
| Name (printed/typed) | School District |

| | |
|---|---|
| Superintendent (signature) | Date |
| Todd A. Jaeger, J.D. | |
| Name (printed/typed) | |

| | |
|---|---|
| CFO/Business Manager (signature) | Date |
| Scott Little | |
| Name (printed/typed) | |

# SCHOOL FACILITIES DIVISION

Adopted: December 4, 2008
Modified: November 4, 2009, June 23, 2010, July 11, 2012, October 9, 2013, April 6, 2016, December 8, 2016, October 4, 2017, July 11, 2018, January 8, 2020, May 6, 2020, May 4, 2022, April 5, 2023, November 6, 2024

## TERMS AND CONDITIONS FOR ACCEPTANCE OF MONIES FROM BUILDING RENEWAL GRANT FUND

School District: Amphitheater Unified District

School: Canyon Del Oro High School

BRG Project Number: BRG-007475

Project Title: CDO - Automotive Classroom Evaporative Cooling Conversion to HVAC - S

### 01. PURPOSE OF TERMS AND CONDITIONS

These Terms and Conditions apply to the distribution of monies by the School Facilities Division (SFD, or "Division") from the Building Renewal Grant Fund ("Fund") pursuant to Arizona Revised Statutes, ("A.R.S.") §41-5731, §41-5701, and §41-5702.

These monies are being awarded to the District for the purpose of maintaining the adequacy of existing school facilities owned by school districts that are required to meet the minimum adequacy standards for student capacity and that fall below the minimum school facility guidelines found in A.A.C. Title 7, sections R7-6-101 through R7-6-276. Districts are prohibited from using monies from the Fund awarded pursuant to these Terms and Conditions on any project that is in a building, or part of a building, that is being leased to another entity. All monies used must be in compliance with the statutory requirements found in A.R.S. §41-5731, A.A.C. Title 7 section R7-1-101 through R7-6-276, and the Building Renewal Grant Policy adopted on October 2, 2008 and as subsequently amended, as well as any applicable session law.

### 02. TERM OF TERMS AND CONDITIONS

The term of these Terms and Conditions shall begin on the initial date of the performance period and shall continue until the project is closed, pursuant to Paragraph 4.2. A project shall be complete within 12 months per A.R.S. §41-5731.

2.1 ABANDONMENT OF THE PROJECT

A Project or phase grant may be considered to be abandoned if the acceptance process, including, the submittal of the purchase order(s) has not been completed by the District within four months of award of funding or the project has had no activity in over a 6 month period. In such an instance, the project or phase grant may be subject to administrative closeout and any monies awarded may be de-obligated from the project or phase grant and returned to the fund.

## 03. FINANCIAL CONDITIONS

The District will accept a grant from the Fund in accordance with all applicable state statutes and rules, and will expend the funds in compliance with all provisions of such statutes and rules, including but not limited to, the following:

a. Use of fiscal control and fund accounting procedures as prescribed in the Uniform System of Financial Records, which will ensure proper disbursement of, and accounting for, monies paid to the District from the Fund;

b. Compliance with the School District Procurement Rules adopted by the Arizona State Board of Education, and the USFR purchasing guidelines;

c. Compliance with all applicable state, federal, and local codes and laws related to buildings and building access, including permitting requirements of the Department of Environmental Quality for any construction project;

d. Compliance with any applicable federal, state and local health or safety requirements;

e. Compliance with any applicable School Facilities Division Performance Specifications;

f. The SFD will require Design Scope Development meetings with the selected designer before any funding is made available for Construction phase grant. School district non-compliance with these Terms and Conditions may result in the delay of phase grant awards in Procurement and/or Construction;

g. Professional services deliverables will be submitted to the SFD via activity reports before project and phase grant closeout to verify deliverables were successfully funded by the Building Renewal Grant Program.

h. Further requests for funds in the form of subsequent phases, change orders, supplemental funding requests, and other requests outside of the project scope as described in the Terms and Conditions may be deemed ineligible upon review by the Division staff. These determinations are appealable as authorized in A.R.S.§ 41-5702 (A) (5) (i). Staff will provide guidance and technical assistance to the district in meeting program requirements. The final determination of the SFD or the Board are appealable agency actions as detailed in § 41-5702 (A)(5) (i) and subsection 8. of these Terms and Conditions.

i. Failure to comply with any term or condition required by this Agreement may result in a delay in the processing of payment applications and change orders.

### 3.1 UNIFORM SYSTEM OF FINANCIAL RECORDS

The District will maintain records as required by the Uniform System of Financial Records and provide access to those records to the SFD as necessary to perform its duties. The District will cooperate with the SFD or the Auditor General or any of their authorized representatives when audits are conducted as authorized by law. This cooperation includes access without unreasonable restrictions to the District's records and personnel for the purpose of obtaining relevant information.

## 3.2 SURPLUS FUNDS

If the final cost of the Project or the phase grant is less than the amount awarded by the SFD, the SFD shall de-obligate the remaining monies from the project or phase grant at closeout.

## 3.3 SCOPE OF WORK / UNFORESEEN CONDITIONS

The District shall notify the SFD if any unforeseen conditions arise during project implementation. The SFD will direct the District on how to proceed. The District must submit an executable Change Order which includes the signature of the District Representative, Architect, and contractor prior to receiving written approval from the Division to proceed. The Change Order is not considered executed until signed by the SFD. The Change Order will also indicate any changes to the contract value, contract schedule, and contract scope. No work shall proceed without a fully executed Change Order. Any work the school district approves prior to the executed change order is the financial responsibility of the school district.

Pursuant to A.R.S. §41-5701.02.I.2., if a school district approves (If the District issues a purchase order or authorizes start of the work) work referenced in a change order before the SFD approves the Change Order, the school district is responsible for the cost and construction of the project ('The Project' is defined for the purposes of the Change Order as the work defined in the Change Order).

## 3.4 LOCAL FUNDS

If the District intends to supplement the Project or phase grant with additional funds, the District shall provide to the SFD an itemized purchase order signed by a District representative authorized to make the expenditure. The District's purchase order shall clearly indicate the funding source and the amount being committed in each project or phase grant.

Elective upgrades to facilities, excluded spaces in excess of 10%, district administrative spaces, grade configuration updates of facilities, or program changes limited by "built as designed" plans are ineligible for BRG funds, notwithstanding campus-wide and/or multi-building building systems, such as, but not limited to fire alarms, intercoms, central plants, wastewater treatment plants and wells.

## 3.5 DISBURSED FUNDS

Any work the school district approves prior to receiving an award notice or an executed change order is the financial responsibility of the school district. The District shall return any disbursed monies to the SFD, and reimburse the Fund for monies spent without proper authorization from the SFD within thirty (30) days of being notified by the SFD.

## 3.6 FUTURE REPAIRS – THIS SECTION SURVIVES THE TERMINATION OF THIS AGREEMENT

To the extent allowed by law, if the District has contributed local funds to pay for an upgrade of the Project beyond that required by the minimum school facilities guidelines; any increase in the cost of a future repair or replacement shall be paid for proportionally according to the original cost

sharing.

## 04. REPORTING REQUIREMENTS

The District will make reports to the SFD as requested, and will cooperate with any evaluation of the grant and/or project as required by the SFD. All expenditures and projects are subject to audit. All construction and related contracts entered into by the District shall contain a clause that will permit the SFD and/or the District to audit the contract.

### 4.1 PUBLIC RECORD

Any application, report or plan, including school designs or architectural drawings relating to the funded Project in the possession of the District or its agents or designees is deemed a public record as defined by Arizona law.

### 4.2 FINANCIAL REPORT AND PROJECT / PHASE GRANT CLOSEOUT

The District shall complete a final financial report in each phase grant before initiating an application for subsequent phase grants. The project closeout shall be completed upon submission of the final project payment request.

The District shall maintain records for five years following the completion of the project, which show:

a. The amounts received from the Fund;

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c. The total cost of the project and each phase grant;

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## 05. INSURANCE REQUIREMENTS

For all construction projects, the District agrees to secure insurance coverage for purposes of general liability, property damage and workers' compensation and secure performance and payment bonds. Projects as a result of weather-related or other insurable incidences shall be initiated by an insurance claim and partnerships reported.

## 06. AUDIT OF RECORDS

Pursuant to A.R.S. §§ 35-214 and 35-215, the District shall retain and shall contractually require each subcontractor to retain all data, books and other records (“records”) relating to these Terms and Conditions for a period of five years after completion of these Terms and Conditions. All records shall be subject to inspection and audit by the State for five years after the termination of

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## 07. AVAILABILITY OF FUNDS

Every payment obligation of the State under these Terms and Conditions is conditioned upon the availability of funds allocated for the payment of such obligations. If funds are not allocated and available for the continuance of the Project or phase grant, these Terms and Conditions may be terminated by the State at the end of the period for which funds are available. No liability shall accrue to the State in the event this provision is exercised, and the State shall not be obligated or liable for any future payments or for any damages as a result of termination under this paragraph.

## 08. APPEALABLE AGENCY ACTION

Pursuant to 41-5702 (A)(5) (i) and subsection P, Building Renewal Grant requests are an appealable agency action.

SFD Staff shall notify a school district in writing that the proposed project does not meet eligibility criteria. The written notification shall include documentation to support the staff's determination that the proposed project does not meet the eligibility criteria. The SFD will send written notification to the school district after the final decision that the school district is not eligible. The school district may directly appeal the staff's determination of ineligibility to the director or designee. The school district may directly appeal the director's determination of ineligibility to the board.

A school district may appeal the denial of a request for monies or any other appealable Division action pursuant to title 41, chapter 6, article 10. For the purposes of this subsection, "appealable agency action" has the same meaning prescribed in section 41-1092.

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The Parties to these Terms and Conditions agree to resolve all disputes arising out of or relating to these Terms and Conditions through arbitration, after exhausting applicable administrative review (pursuant to Title 41, Chapter 6, Article 10), to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes.

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The Parties shall comply with Executive Order 2023-01. However, Tribal Nations are exempt from the definition of employer for both Federal and State Civil Rights Act.

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The parties acknowledge that these Terms and Conditions are subject to the cancellation provisions set forth in A.R.S. §38-511.

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The SFD has the right to make site visits at reasonable intervals for purposes of review of Project accomplishments and management control systems and to provide technical assistance, if required. The District will provide reasonable access to facilities, office space, resources, and assistance for the safety and convenience to the SFD in the performance of their duties. All site visits and evaluations must be performed in a manner that does not unduly interfere with or delay the work.

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By entering into the Contract, the District warrants compliance with the Federal Immigration and Nationality Act (FINA) and all other Federal immigration laws and regulations related to the immigration status of its employees. The District shall obtain statements from its contractors and its subcontractors certifying compliance and shall furnish the statements to the Board upon request. These warranties shall remain in effect through the term of the Terms and Conditions. The District and its contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the U.S. Department of Labor's Immigration and Control Act, for all employees performing work under the Contract. I-9 forms are available for download at USCIS.GOV.

The State may request verification of compliance for any of the District's contractors or subcontractors performing work under these Terms and Conditions. Should the State suspect or find that the District or its contractor or any of its subcontractors are not in compliance, the State may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Terms and Conditions for default, and suspension and/or debarment of the contractor. All costs necessary to verify compliance are the responsibility of the contractor.

## 19. E-VERIFY REQUIREMENTS PURSUANT TO A.R.S. § 41-4401

### 19.1 WARRANT COMPLIANCE

The District's contractors must warrant compliance with all Federal immigration laws and regulations relating to employees and warrant its compliance with A.R.S. § 23-214(A). (That subsection reads: After December 31, 2007, each employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-verify program.)

### 19.2 BREACH OF WARRANTY

A breach of warranty regarding compliance with immigration laws and regulations shall be deemed a material breach of contract and the contractor may be subject to penalties up to and including termination of the contract.

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19.4 INSPECTION

The SFD retains the legal right to inspect the papers of any employee who works on the Project to ensure that the contractor or subcontractor is complying with the warranty under Paragraph 19.1.

## 20. REIMBURSEMENTS FOR INVESTIGATIONS, ASSESSMENTS, REPAIRS AND REPLACEMENTS.

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## 21. PROHIBITED BEHAVIOR-BOYCOTT OF ISRAEL

The District warrants that its contractors are not engaged in a boycott of Israel as defined by A.R.S. §35-393.01.

## 22. FLOW-DOWN REQUIREMENTS

The District shall comply with requirements of applicable Federal, State and local laws, regulations, policy and guidance, and shall flow down the requirements of applicable Federal, State, and local laws, regulations, policy and guidance to contractors and subcontractors at any tier to the extent necessary to ensure compliance with the requirements.

The District shall comply with all laws, statutes, ordinances, rules, codes, and regulations applicable to any school district.

## 23. CERTIFICATION / AUTHORIZATION

These Terms and Conditions must be signed by the President of the Governing Board, Superintendent and the CFO/Business Manager of the District and certifies that he or she has read these Terms and Conditions and represents and warrants that he or she is duly authorized

to agree and accept and therefore sign these Terms and Conditions on behalf of the District.

BRG Project Number: BRG-007475

| | |
|---|---|
| Governing Board President (signature) | Date |
| Susan Zibrat | Amphitheater Unified District |
| Name (printed/typed) | School District |

| | |
|---|---|
| Superintendent (signature) | Date |
| Todd A. Jaeger, J.D. | |
| Name (printed/typed) | |

| | |
|---|---|
| CFO/Business Manager (signature) | Date |
| Scott Little | |
| Name (printed/typed) | |

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Site Fundraising Activities**

## BACKGROUND:

Governing Board Policy 5-212: Student Fundraising Activities, stipulates that the Governing Board must approve the fundraising activities that schools conduct that support school programs.

The Office of Learning and Instruction conducted a survey of principals to determine the various types of fundraising activities that support student programs at their respective site. Based on the information gathered from principals, schools utilize six types of fundraising events/activities.

1. Special events, such as carnivals, dances, fun runs, car shows, talent shows, movie nights* etc.
2. Clothing sales, which includes the sale of clothing items like hats, t-shirts, hoodies, etc.
3. Direct donations where parents/community members donate directly to the sponsoring school organization, such as a PTO or Booster.
4. Food sales
5. Promotional sales, such as gold cards or discount cards
6. Restaurant/store promotional events, this includes where the hosting restaurant donates a set percentage/amount of money based on food sales associated with the school or member cards, such as Fry's cards.

* Sites must comply with all copyright permissions and associated requirements prior to usage.

The monies generated from these activities directly support students by covering travel expenses, paying registrations fees for competitions, purchasing school supplies, and other school/class-related needs.

## RECOMMENDATION:

This list is presented for the Governing Board's approval.

## INITIATED BY:

**Tassi Call**
**Associate Superintendent for Elementary Education**

**Matthew Munger** **Date: July 22, 2025**
**Associate Superintendent for Secondary Education**

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

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

**DATE OF MEETING:** **July 29, 2025**

**TITLE:** **Approval of Out of State Travel**

**BACKGROUND:**

**SCHOOL**

Shannon Haskins, Michelle Akins, Chris Gutierrez, Tara Deeb, Selah Delgado, Brianna McQuown, Charles Hess, Karen Edmiston, Leah Noreng, Amy Schultz, and Angela Sieminski request permission to take 90 Cross 8th grade students to Washington, D.C. and New York City, NY on March 9-17, 2025. Approximate cost is $283.970.00 and will be paid using Auxiliary and Tax Credit funds. Five school days will be issued, and substitutes are required.

Darin Mapes, Emily Steiner, Matthew Peru, Pamela Elslager, Melissa Lassers, Alex Smith, and Monique Lopez request permission to take 70 Wilson 7th grade students to Catalina Island, California on February 5-8, 2026. Approximate cost is $50,190.00 and will be paid using Auxiliary, Tax Credit and Gifts & Donations funds. One school day will be missed, and substitutes are required.

Bill Lang, Jerry Azares, Cheryl Wojdyla, Tyler Low, and Courtney Landers request permission to take 16 Ironwood Ridge Women's Varsity Volleyball students to Hawaii Island Labor Day Classic Volleyball Tournament in Hilo, Hawaii on August 27-September 1, 2025. Approximate cost of travel is $30,760.89 and will be paid using Tax Credit, and Student Activities funds. Three school days will be missed, and substitutes are required.

| BUDGET CODE KEY | | |
|---|---|---|
| 525.00.610.1001.6892.167.0000 | Auxiliary | Classroom Instruction, Student Expenses, Cross |
| 526.00.610.1001.6892.167.0000 | Tax Credit | Classroom Instruction, Student Expenses, Cross |
| 526.00.610.2190.6892.167.0000 | Tax Credit | Student Support Services, Student Expenses, Cross |
| 525.00.610.2190.6892.167.0000 | Auxiliary | Student Support Services, Student Expenses, Cross |
| 525.00.100.1001.6105.167.0000 | Auxiliary | Classroom Instruction, Substitutes, Cross |
| 525.00.100.1001.6892.168.0000 | Auxiliary | Classroom Instruction, Student Expenses, Wilson |
| 526.00.100.1001.6892.168.0000 | Tax Credit | Classroom Instruction, Student Expenses, Wilson |
| 530.00.100.1001.6105.168.0000 | G & D | Classroom Instruction, Substitutes, Wilson |
| 526.00.620.1001.6892.280.0000 | Tax Credit | Classroom Instruction, Student Expenses, IRHS |
| 850.00.620.1001.6892.280.0000 | Student Activities | Classroom Instruction, Student Expenses, IRHS |
| 526.00.410.2710.6519.280.0000 | Tax Credit | Student Transportation, Student Travel, IRHS |
| 850.00.410.2710.6519.280.0000 | Student Activities | Student Transportation, Student Travel, IRHS |
| 526.00.620.2190.6892.280.0000 | Tax Credit | Other Student Support Services, Student Expenses, IRHS |
| 850.00.620.2190.6892.280.0000 | Student Activities | Other Student Support Services, Student Expenses, IRHS |
| 526.00.100.1001.6105.280.0000 | Tax Credit | Classroom Instruction, Substitutes, IRHS |
| 850.00.100.1001.6105.280.0000 | Student Activities | Classroom Instruction, Substitutes, IRHS |

**RECOMMENDATION:**
It is the recommendation of the administration that the above travel be approved.

**INITIATED BY:**

**Matthew Munger** **Date: July 28, 2025**
**Associate Superintendent for Secondary Education**

**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: **Select School/Site**

ESTIMATED NUMBER OF STUDENTS: 90

NAME OF SCHOOL GROUP/CLUB/ENTITY: **Cross Middle School 8th Grade**

STAFF ADVISOR(S)/CHAPERONES: **Shannon Haskins, Michelle Akins, Chris Guitierrez, Tara Deeb, Selah Delgado, Brianna McQuown, Charles Hess, Karen Edmiston, Leah Noreng, Amy Schultz, Angela Sieminski**

ABSENCE: # Days 4 Sub Required: ☒ Yes ☐ No # of School Days Missed 4

ACTIVITY / EVENT / PURPOSE OF TRAVEL: **To visit national and historic sites in conjunction with the 8th grade history and civics curriculum, as well as science, and music curriculum. Tax Credit money will be used to pay travel expenses.**

DESTINATION OF TRAVEL: **Washington, D.C.; New York City**

DATES OF TRAVEL: **March 9, 2025-March 17, 2025**

ACADEMIC BENEFITS TO STUDENTS: **The 8th grade social studies curriculum focuses on Civics and Government, including Civil Rights, Structures of Government, Civic Responsibilities, Economics, Human Rights, and Cycles of Conflict.This trip will highlight a number of key sites in Washington, D.C. that will support that instruction: tours of the US Capitol, the US Supreme Court, Embassy Row, Arlington National Cemetery, National Museum of African American History and Culture, the Marine Corp War Memorial, National Archives, the Smithsonian Museum of American History, and the Holocaust Museum. Students will also spend time in New York City, which will highlight areas of the curriculum and include visits to Ellis Island, the United Nations, Wall Street, Tenament Housing Museum, and 9/11 Memorial Museum.**

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

| | | |
|---|---|---|
| ☐ Caring | ☒ Citizenship | ☒ Collaboration |
| ☒ Communication | ☐ Creative Thinking | ☒ Critical Thinking |
| ☐ Problem-Solving | ☒ Scholarship | |

PROPOSED METHOD OF TRANSPORTATION:
☐ District-owned vehicles
Transportation approval: _____
☒ Other **Domestic airline and charter buses as provided by the travel company as part of the package**

Are expenses paid from any of the following accounts? Auxiliary Yes Tax Credits Yes Club Funds _____
Parent Organization _____

rev. 6.1.2022

**EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)**

| | APPROX. COST | BUDGET CODE |
|---|---|---|
| | Activities, fees, (incl. 13 self-paid chaperones) | 525.00.610.1001.6892.167.0000 |
| Registration | $283,970.00 | 526.00.610.1001.6892.167.0000 |
| | Air and charter bus | 526.00.610.2190.6892.167.0000 |
| Transportation | $120,196.00 | ____ |
| | Dinners included | 525.00.610.2190.6892.167.0000 |
| Meals | $25,280.00 | ____ |
| | Hotel stays in DC and NY | 525.00.610.2190.6892.167.0000 |
| Lodging | $50,560.00 | 526.00.610.2190.6892.167.0000 |
| Substitutes | $140.00 x 4 days=$560.00 | 525.00.100.1001.6113.167.000 |
| **TOTAL** | **$283,970.00 See attached quote for additional breakdown of costs** | |

WILL THE DISTRICT RECEIVE REIMBURSEMENT? No
IF SO, SOURCE & AMOUNTS: N/A
* PO must be submitted and approved ***prior*** to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? **(7) Staff Chaperone travel, lodging, and meal expenses are paid as part of the total package,. Parent chaperones will pay for all cost of trip on their own.**

COST TO EACH STUDENT: $ **3020.96**

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **We will be making financial assistance available to students in need based upon money available and the depth of need. (See fundraising below)**

FUNDING SOURCE(S): **Student families, fundraising activities, tax credit**

FUNDRAISING ACTIVITIES PLANNED (If applicable):

____

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: Shannon Haskins - By phone/Email — 6/16/25
Signature — Date

APPROVED BY: C Gutierrez — 6/16/25
Principal/Supervisor — Date

Associate Superintendent/Superintendent — 7/9/2025
Date

**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: **Wilson K-8**

ESTIMATED NUMBER OF STUDENTS: 70

NAME OF SCHOOL GROUP/CLUB/ENTITY: **Wilson 7th Grade Catalina Island**

STAFF ADVISOR(S)/CHAPERONES: **Darin Mapes, Emily Steiner, Matthew Peru, Pamela Elslager, Melissa Lassers; Alex Smith, Monique Lopez**

ABSENCE: # Days 2 Sub Required: ☒ Yes ☐ No # of School Days Missed 2

ACTIVITY / EVENT / PURPOSE OF TRAVEL: **7th Grade students will travel to Catalina Island Marine Institute to study Marine Biology through hands on labs and activities. Students participate in group/peer collaboration and learning experiences about all aspects of Marine Biology. They will learn about and think critically about how the oceans affect the biosphere. Students will interact with marine life in the unique marine ecosystem around Catalina Island through up close personal observations through kayaking and snorkeling along with other unique learning experiences.**

DESTINATION OF TRAVEL: **Catalina Island, CA**

DATES OF TRAVEL: **February 5-8, 2026**

ACADEMIC BENEFITS TO STUDENTS: **Increased knowledge of Marine Biology through engagements of science standards, along with positive interactions among peers through collaboration, teamwork, problem solving and critical thinking.**

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

| | | |
|---|---|---|
| ☒ Academic Content | ☒ Caring | ☒ Citizenship |
| ☒ Collaboration | ☒ Communication | ☒ Creative Thinking |
| ☒ Critical Thinking | ☒ Problem-Solving | |

PROPOSED METHOD OF TRANSPORTATION:
☐ District-owned vehicles
Transportation approval: _____
☒ Other **Charter transportation.**

Are expenses paid from any of the following accounts? Auxiliary x Tax Credits x Club Funds
Parent Organization _____

**EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)**

| | APPROX. COST | BUDGET CODE |
|---|---|---|
| Registration | $ 49,350 | 525/526.00.100.1001.6892.168.0000 |
| (ALL INCLUSIVE TRIP; REGISTRATION, HOTEL, TRANSPORTATION, MEALS) | | |
| Transportation | | |
| Meals | | |
| Lodging | | |
| Substitutes | $ 840.00 | 530.00.100.1001.6155.168.0000 |
| **TOTAL** | **$ 50,190.00** | |

WILL THE DISTRICT RECEIVE REIMBURSEMENT? **No**
IF SO, SOURCE & AMOUNTS: _____
* PO must be submitted and approved ***prior*** to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? **4 Complimentary; Self-Pay**

COST TO EACH STUDENT **$ 705.00**

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **Scholarships**

FUNDING SOURCE(S): **Students/Parents**

FUNDRAISING ACTIVITIES PLANNED (If applicable): **None**

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: Sandi Vigil — Signature — 7/10/25 — Date

APPROVED BY: D Mapes — Principal/Supervisor — 7/10/25 — Date

Associate Superintendent/Superintendent — 7/16/2025 — Date

**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: **Ironwood Ridge High School**

ESTIMATED NUMBER OF STUDENTS: **16**

NAME OF SCHOOL GROUP/CLUB/ENTITY: **Women's Varsity Volleyball Team**

STAFF ADVISOR(S): **Bill Lang, Jerry Azares, Cheryl Wojdyla, Tyler Low, Courtney Landers**

ABSENCE: # Days **5** Sub Required: ☒ Yes ☐ No # of School Days Missed **3**

ACTIVITY / EVENT / PURPOSE OF TRAVEL: **Kamehameha Schools Labor Day Volleyball Classic**

DESTINATION OF TRAVEL: **Kea'au, Hawaii**

DATES OF TRAVEL: **August 27, 2025 to September 1, 2025 (Competition is August 28-30)**

ACADEMIC BENEFITS TO STUDENTS: **This trip is an athletic competition for the Varsity Volleyball Team. This invitational and related travel create a unique high school experience and is a reward for the team's athletic and academic performance. These student-athletes perform on and off the court. Historcially, players with low grades are not allowed to attend.**

**Athletic activities such as this support the academic mission of the school, where studies have shown that student-athletes involved in such events tend to have a higher grade-point average, lower dropout rate, and fewer discipline problems than traditional students.**

Identify which characteristics of the Portrait of Graduate are specifically related to this event.

| | | |
|---|---|---|
| ☐ Academic Content | ☒ Caring | ☒ Citizenship |
| ☒ Collaboration | ☒ Communication | ☒ Creative Thinking |
| ☒ Critical Thinking | ☒ Problem-Solving | |

PROPOSED METHOD OF TRANSPORTATION:
☐ District-owned vehicles
Transportation approval: _____
☒ Other **Mountain View Charter/American Airlines; Enterprise Rental Vans (in Hawaii)**

Are expenses paid from any of the following accounts? Auxiliary _____ Tax Credits **X** Club Funds **X**
Parent Organization **N/A**

**EXPENSES REQUESTED: (OBTAIN RECEIPTS FOR ALL INCURRED EXPENSES)**

| | APPROX. COST | | BUDGET CODE |
|---|---|---|---|
| Registration | $ 700.00 | | 526/850-00-620-1001-6892-280-0000 |
| **Transportation** | $ 2,289.00 | Mode Charter Bus | 526/850-00-410-2710-6519-280-0000 |
| **Transportation** | $ 13,106.13 | Mode Airfare | 526/850-00-620-2190-6892-280-0000 |
| **Rental Car** | $ 2,176.36 | | 526/850-00-410-2710-6519-280-0000 |
| **Meals** | $ 2,975.00 | | 526/850-00-620-2190-6892-280-0000 |
| **Lodging** | $ 8,914.40 | | 526/850-00-620-2190-6892-280-0000 |
| **Substitutes** | $ 600.00 | | 526/850-00-100-1001-6105-280-0000 |
| TOTAL | $ 30,760.89 | | |

WILL THE DISTRICT RECEIVE REIMBURSEMENT? **No**
IF SO, SOURCE & AMOUNTS: _____
* PO must be submitted and approved ***prior*** to travel to qualify for reimbursement.

HOW ARE CHAPERONE EXPENSES PAID? **The trip budget includes all expenses, apart from the airline tickets on our group reservation. The coaches/chaperones will pay for their own ticket.**

COST TO EACH STUDENT: **$ 550 (This includes airfare and charter to Sky Harbor Airport)**

HOW IS THIS TRAVEL MADE AVAILABLE TO ALL ELIGIBLE STUDENTS (LOW FAMILY INCOME PROVISIONS)? **The entire trip is paid for using student club funds. The only cost to the students will be their own airline ticket. The coaching staff has secured alumni families that may donate to assist in this cost for those in financial need.**

FUNDING SOURCE(S): **Families, Student Club Fundraising Activities, and Tax Credit Donations**

FUNDRAISING ACTIVITIES PLANNED (If applicable):
**Volleyball Camps/Clinics, Volleyball Sponsorships, Concessions**

The travel is necessary for the implementation of the project funding the travel.

SUBMITTED BY: _____ Signature — 7/22/2025 Date

APPROVED BY: _____ Principal/~~Supervisor~~ — 7-22-25 Date

_____ Associate Superintendent/Superintendent — 7/23/2025 Date