

**Flowing Wells Schools  
Regular Agenda**

**6:00 PM  
Doors Open at 5:30 PM**

**March 25, 2025**

**District Administration Center  
1556 West Prince Road  
Tucson, Arizona 85705**

- A. Opening of Meeting**
  - 1. Call to Order
  - 2. Pledge of Allegiance
- B. Student Report**
  - 1. Report from Flowing Wells Junior High School Student Representatives
    - a. Student representatives will provide a review of events and activities at Flowing Wells Junior High School in academics, sports, and other extracurricular programs. 5
  - 2. Report from Sentinel Peak High School and Flowing Wells Digital Campus Student Representatives
    - a. Student representatives will provide a review of events and activities at Sentinel Peak High School and Flowing Wells Digital Campus in academics, sports, and other extracurricular programs. 6
- C. Superintendent's Report**
  - 1. Update on District Events and Activities
    - a. Superintendent Dr. Kevin Stoltzfus will provide an update on Flowing Wells School District Events and Activities. 7  
**BREAK- The brief break provides an opportunity for families and friends to leave the meeting.**
- D. Public Comments** 8  
Flowing Wells School District welcomes public comment. As outlined in A.R.S. §38-431.02, no action will be taken on issues raised in Public Comments unless items are found on agenda below. Other than this, the response to public comments will be limited to directing staff to study the matter or scheduling the matter as a future agenda item.
- E. Consent Agenda** 9  
These items of Board business that are addressed routinely at every meeting are presented as a Consent Agenda. The Board may elect to take action on all items collectively in one motion or may individually consider any item(s) as separate agenda subjects for action.
  - 1. Approval of Agenda for this Meeting
    - a. Request approval for the adoption of the agenda for this meeting, 10
  - 2. Approval of Minutes of Governing Board Meetings
    - a. The following Governing Board meeting minutes are presented for Governing Board approval: March 11, 2025 (Open Session Minutes and Executive Session Minutes). 15
  - 3. Approval of District Expense and Payroll Vouchers
    - a. Sign vouchers for upcoming check batches (to be reviewed at the next Board Meeting). None for this meeting. 21

Expense vouchers are presented for Board approval: Expense vouchers #7049-25 and 7050-25.

4. Approval of Requests for Use of District Facilities
    - a. No requests for this meeting.
  5. Approval of Requests for Open Enrollment
    - a. No requests for this meeting.
  6. Approval of Requests for Student Trips
    - a. No requests for this meeting.
  7. Approval of Requests for Staff Travel
    - a. Staff travel requests are submitted for approval. 24
  8. Approval of Personnel Actions
    - a. Personnel Actions are submitted for approval. 26
  9. Approval of Asset Retirement and Disposals
    - a. Approval is requested for the retirement and disposal of assets no longer used by the district as of March 19, 2025. 50
- F. New Business**
1. Recommend Approval to Hire Chief Financial Officer to become Effective July 1, 2025
    - a. District administration recommends approval of Monique Mata to serve as the next Chief Financial Officer, to become effective July 1, 2025. 53
  2. Recommend Approval to Table the Vista Higher Learning Senderos Levels 1-4 Textbooks for Spanish Classes at Flowing Wells Junior High and Flowing Wells High School
    - a. District administration recommends approval to table the Vista Higher Learning Senderos Levels 1-4 textbooks, which are under consideration for use in Spanish classes at Flowing Wells Junior High School and Flowing Wells High School. Dr. Audrey Reff and members of the Modern Language Curriculum Adoption Committee will provide information on their evaluation process. Pending Board approval, the resources would be tabled for a sixty-day period for public review and comment. 54
  3. Recommend Approval to Table Vista Higher Learning D'Accord Levels 1-3 Textbooks for French Classes at Flowing Wells High School.
    - a. District administration recommends approval to table Vista Higher Learning D'Accord Levels 1-3 textbooks, which are under consideration for French classes at Flowing Wells High School. Dr. Audrey Reff and members of the Modern Language Curriculum Adoption Committee will provide information on their evaluation process. Pending Board approval, the resources would be tabled for a sixty-day period for public review and comment. 56
  4. Recommend Approval of Revisions to Position Descriptions for Computer Lab Technician and Elementary Library Technician, to become effective in FY2025-2026
    - a. District administration recommends approval of revisions to the position descriptions for Computer Lab Technician and Elementary Library Technician. Both sets of revisions reflect changes that have occurred with the introduction of the new elementary STEAM specials classes and which previously have been discussed and reviewed with the employees in these positions. The position description for 58

Computer Lab Technician adds responsibilities associated with assisting with STEAM classes, removes language about independently teaching technology lessons, and updates language regarding technology maintenance. The position description for Library Technician updates language regarding the frequency of library instruction and support and adds language regarding assisting with designing and delivering instructional activities and interventions. Revisions are detailed with red strike-through text for deletions and blue text for additions in the attached draft documents.

**G. Business and Finance**

1. Discussion of Possible New Solar Installations at Four District Sites
  - a. District administration presents for review and discussion the possibility of expanding our current solar installations to include new canopies, likely at Flowing Wells High School, Homer Davis Elementary School, the Maintenance and Transportation yard, and the District Office. The District has begun discussions with Veregy to evaluate the potential for cost savings on our electrical utilities. We would use a model in which the District owns the equipment, using financing to pay the up-front capital costs and then applying the utility savings toward the loan on the equipment. Initiating this project in the current year would allow the District to pursue federal subsidies to reimburse approximately 30% of the capital costs. Additionally, future bond sales could be used to pre-pay the balance on the equipment. 63
2. Acceptance of Fiscal Year 2024 Audit Reports and Compliance Questionnaire
  - a. A.R.S. 15-914 requires school districts that have an adopted M&O budget limit in excess of \$2,000,000 annually to contract for an annual financial statement audit and the completion of the USFR compliance questionnaire. School districts that expend more than \$750,000 in federal revenues must also contract for a federal single audit. Section H of the statute requires the Governing Board to publicly accept all audits and compliance questionnaires through a roll call vote. The FY2024 Annual Comprehensive Financial Report, USFR Compliance Questionnaire, Single Audit Reporting Package, and Governance Communication Letter are presented for review and recommended acceptance. 75
3. Recommend Approval to Distribute Instructional Improvement Funds
  - a. District administration recommends approval of a May 2025 teacher compensation payment in the amount of \$275 from the Instructional Improvement Fund. 270
4. Recommend Approval of Increase to Auto Allowance for Elementary Gifted Teacher for FY2025-2026
  - a. District administration recommends approval to increase the auto allowance for the position of Elementary Gifted Teacher (CATS) from the current amount of \$550/year to the amount of \$825/year to become effective in Fiscal Year 2025-2026. This change would make the auto allowance equivalent to the allowance for the traveling Elementary Music Teacher position given that both positions involve a similar level of travel. 272
5. Recommend Approval of MOU with Louisiana State University (LSU) School of Social Work

- a. District administration recommends approval of a Memorandum of Understanding (MOU) with LSU School of Social Work to establish a field placement agreement that would allow Flowing Wells to host LSU school social worker interns. The MOU is attached for review. 273

6. Recommend Approval to Join Litigation regarding PowerSchool Data Breach

- a. District administration recommends approval to contract with Frantz Law Group, APLC, to provide legal services in connection with pursuing claims for damages associated with the PowerSchool Data Breach Litigation. There is no fee to join the litigation; a fee of 30% would be withheld from any monetary settlement that is obtained in the future. If no settlement is obtained, no fees will be charged. In addition to the potential for financial recovery of expenses associated with addressing the data breach, the District is motivated by the opportunity to obtain a binding guarantee from PowerSchool for indemnity if any future legal claims are brought against Flowing Wells due to PowerSchool's data breach. 278

H. **Adjourn**

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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B-1 March 25, 2025  
Agenda Item Number Board Meeting Date

Item: Report from Flowing Wells Junior High School Student Representatives

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Flowing Wells Junior High School Student Representatives

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Student representatives will provide a review of events and activities at Flowing Wells Junior High School in academics, sports, and other extracurricular programs.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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B-2	March 25, 2025
Agenda Item Number	Board Meeting Date

Item: Report from Sentinel Peak High School and Flowing Wells Digital Campus Student Representatives

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: SPHS and FWDC Student Representatives

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Student representatives will provide a review of events and activities at Sentinel Peak High School and Flowing Wells Digital Campus in academics, sports, and other extracurricular programs.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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C-1	March 25, 2025
Agenda Item Number	Board Meeting Date
Item: <u>Update on District Events and Activities</u>	
Submitted By: <u>Dr. Kevin Stoltzfus</u>	Date: <u>March 17, 2025</u>
Will Be Presented By: <u>Dr. Kevin Stoltzfus</u>	

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Superintendent Dr. Kevin Stoltzfus will provide an update on Flowing Wells School District events and activities.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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D	March 25, 2025
Agenda Item Number	Board Meeting Date
Item: <u>Public Comments</u>	
Submitted By: <u>Dr. Kevin Stoltzfus</u>	Date: <u>March 17, 2025</u>
Will Be Presented By: <u>Dr. Kevin Stoltzfus</u>	

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve

Disapprove

Table

No Action Required

Division Head: \_\_\_\_\_

Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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E	March 25, 2025
Agenda Item Number	Board Meeting Date

Item: Consent Agenda for this Meeting

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus

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Information for the Public:

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-1  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Item: Approval of Agenda for this Meeting

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus

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Request approval for adoption of the agenda for this meeting, March 25, 2025.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

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**6:00 PM  
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**March 25, 2025**

**District Administration Center  
1556 West Prince Road  
Tucson, Arizona 85705**

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1. Call to Order
2. Pledge of Allegiance

**B. Student Report**

1. Report from Flowing Wells Junior High School Student Representatives
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1. Update on District Events and Activities
  - a. Superintendent Dr. Kevin Stoltzfus will provide an update on Flowing Wells School District Events and Activities.

**BREAK- The brief break provides an opportunity for families and friends to leave the meeting.**

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Expense vouchers are presented for Board approval: Expense vouchers #7049-25 and 7050-25.

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5. Approval of Requests for Open Enrollment
  - a. No requests for this meeting.
6. Approval of Requests for Student Trips
  - a. No requests for this meeting.
7. Approval of Requests for Staff Travel
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guarantee from PowerSchool for indemnity if any future legal claims are brought against Flowing Wells due to PowerSchool's data breach.

H. **Adjourn**

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-2  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Item: Approval of Minutes of Governing Board Meetings

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus

The following Governing Board meeting minutes are presented for Governing Board approval: March 11, 2025 (Open Session Minutes and Executive Session Minutes).

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

# Flowing Wells Unified School District Governing Board Meeting Minutes

6:00 p.m.

March 11, 2025

**District Administration Center  
1556 West Prince Road  
Tucson, Arizona 85705**

## **Attendance**

Governing Board Members:

Kevin Daily, President

Wendy Effing, Clerk

Brianna Hamilton

Kristine Hammar

Stephanie Miller

Administrative Personnel:

Dr. Kevin Stoltzfus, Superintendent

Dr. Audrey Reff, Associate Superintendent

Dr. Tabettha Finchum, Assistant Superintendent

Stacy Trueblood, Chief Financial Officer

90 additional staff members and guests were in attendance.

## **A. Opening of Meeting**

A-1. Governing Board President Kevin Daily called the meeting to order at 6:00 PM.

A-2. The Pledge of Allegiance was observed.

## **B. Superintendent's Report**

B-1. Report from Flowing Wells High School Student Representatives  
Flowing Wells High School student representatives Kayla Kirby, 12<sup>th</sup> grade, and Emmanuel Garcia, 11<sup>th</sup> grade, presented the FWHS spotlight videos to be used in the course catalogue showcasing courses available for students. Videos included clips on dance, football and agriculture.

## **C. Superintendent's Report**

C-1. Recognition of March Building Blocks for Character Students  
Superintendent Dr. Kevin Stoltzfus recognized the March Building Blocks for Character Students from each school: EMELC: Ezra Aldaz, Centennial Elementary: Anaya Murillo, Homer Davis Elementary: Lee Fernandez Angulo, Douglas Elementary: Natalie Canez, Hendricks Elementary: Laila Sanchez, Laguna Elementary: Jade Burgueno Muner, Richardson Elementary: Chrislyn Lavalley, Flowing Wells Junior High: Adai Lawani, Flowing Wells High School: Makayla Aguilar, Sentinel Peak High School: Cristina Cisneros.

C-2. Recognition of Support Staff Employee of the Year  
Superintendent Dr. Kevin Stoltzfus recognized the Centennial Elementary School Support Staff Employee of the Year, Ramon Gonzales.

C-3. Recognition of Volunteer of the Year  
Superintendent Dr. Kevin Stoltzfus recognized the Centennial Elementary School Volunteer of the Year, Sheryl Vergara.

- C-4. Recognition of Teacher of the Year  
Superintendent Dr. Kevin Stoltzfus recognized the Centennial Elementary School Teacher of the Year, Kelli Quinn.
- B-5. Update on District Events and Activities  
Superintendent Dr. Kevin Stoltzfus provided an update on the following current district events and activities:
- Kindergarten – 8<sup>th</sup> grade parent teacher conferences take place this week with Thursday and Friday as early release days;
  - Spring Break is March 17<sup>th</sup> – 21<sup>st</sup>;
  - Registration has begun with Kindergarten Roundup;
  - Elementary registration will take place in April and junior high and high school registration will take place this summer.

#### **D. Public Comments**

Cary Kelly, FWEA president and FWHS teacher, expressed gratitude to the Governing Board and administration for welcoming staff members who spoke at the February 25 Governing Board meeting. FWEA is explaining the Meet and Confer process to members, so they understand and trust the process. FWEA is sending members to the AEA delegate assembly and several FW employees have been nominated for nationals.

#### **E. Consent Agenda**

The following items were reviewed and approved as recommended with one motion.  
*Motion by Hammar; second by Miller; 5 ayes; motion carried.*

- E-1. Approval of Agenda for this Meeting  
Approved March 11, 2025 meeting agenda.
- E-2. Approval of Minutes of Governing Board Meeting  
Approved minutes of the Governing Board meeting: February 25, 2025 (Open Session Minutes, Executive Session Minutes, and Study Session Minutes).
- E-3. Approval of District Expense and Payroll Vouchers  
Approved expense vouchers #7046-25 and 7048-25 and Payroll vouchers #2617.
- E-4. Approval of Requests for Use of District Facilities  
Approved as recommended district facilities use requests.
- E-5. Approval of Requests for Open Enrollment  
Approved as recommended student open enrollment requests.
- E-6. Approval of Requests for Student Trips  
Approved as recommended student trip requests.
- E-7. Approval of Requests for Staff Travel  
Approved as recommended staff requests to travel.
- E-8. Approval of Personnel Actions  
Approved as recommended personnel actions.

- E-9. Acceptance of Gifts and Donations  
Accepted as recommended gifts and donations in the amount of \$1,771.78 for the period of February 1-28, 2025.
- E-10. Review of District Financial Statements  
Reviewed Student Activity Balance Sheets and Auxiliary Operations Year-to-Date Budget as of February 28, 2025.
- E-11. Approval of Asset Retirement and Disposals  
No requests for this meeting.

## **F. New Business**

- F-1. Recommend Approval to Hire Assistant Principal at Flowing Wells Junior High School to Become Effective in the fall of 2025  
Approved as recommended to name Luis Blanco to serve as Flowing Wells Junior High School Assistant Principal, effective fall of 2025.  
*Motion by Miller; second by Effing; 5 ayes; motion carried.*  
*Superintendent Dr. Kevin Stoltzfus gave a brief introduction of Luis Blanco to the Governing Board, stating he has been a great addition to Flowing Wells and discussed his work as interim principal at Laguna Elementary while Mr. Schmidt has been deployed with the military. Mr. Blanco thanked the Governing Board and administration for giving him the opportunity to continue to be part of the Flowing Wells community and to serve the students. He stated Flowing Wells is the best and he loves Flowing Wells and the students.*
- F-2. Recommend Approval to Hire Assistant Principal at Flowing Wells High School to Become Effective July 1, 2025  
Approved as recommended to approve Ana Sanchez to serve as FWHS assistant principal to become effective July 1, 2025.  
*Motion by Effing; second by Hammar; 5 ayes; motion carried.*  
*Superintendent Dr. Kevin Stoltzfus introduced Ana Sanchez to the Governing Board and gave an overview of her teaching career and time in Flowing Wells. Mrs. Sanchez thanked the Governing Board, administrative team, and hiring committee for giving her this opportunity. She stated she is looking forward to this opportunity to serving in this new role. She thanked Alan Schmidt, Luis Blanco, and Jackie Camacho for their mentorship and encouragement.*

## **G. Business and Finance**

- G-1. Recommend Approval to Purchase One 83-Passenger International School Bus from RWC Group  
Approved as recommended to purchase one 83-passenger International school bus with air conditioning from RWC Group.  
*Motion by Effing; second by Hamilton; 5 ayes; motion carried.*  
*In response to a question from Kristie Hammar, Luis Greer, Director of Transportation, explained the difference between an 83 and an 84-passenger bus.*

- G-2. Recommend Award of E-Rate Category 2 Network Electronics Contract to Logicalis  
Approved as recommended to award the E-Rate Category 2 Network Electronics contract to Logicalis using 1GPA State Contract 19-07PV-03 to purchase access points, one UPS, and replacement UPS batteries.  
*Motion by Miller; second by Hammar; 5 ayes; motion carried.*
- G-3. Recommend Approval to Renew the Heinfeld, Meech & Co., P.C. Contract for FY 2024-2025 Auditing Services  
Approved as recommended to renew the contract for Auditing Services to Heinfeld, Meech & Co., P.C. for the fiscal year 2024-2025 audit.  
*Motion by Hammar; second by Effing; 5 ayes; motion carried.*
- G-4. Recommend Approval of Revisions to Business Office Position Descriptions  
Approved as recommended the revisions to the Accounts Payable Clerk, Accounts Payable (Student Accounts) / Purchasing Clerk, Operations Specialist for Business Services, Accounting Assistant / Grants Management, and Accounting Services Manager position descriptions.  
*Motion by Hamilton; second by Miller; 5 ayes; motion carried.*
- G-5. Recommend Approval of Revisions to the 2024-2025 Support Salary Schedule  
Approved as recommended revisions to the 2024-2025 Support Salary Schedule.  
*Motion by Effing; second by Hammar; 5 ayes; motion carried.*
- G-6. Recommend Approval to Contract with Norcon Industries, Inc. to Replace the Flowing Wells High School Cafeteria Floor  
Approved as recommended to contract with Norcon Industries, Inc. to replace the Flowing Wells High School cafeteria floor under 1GPA Contract # 23-08PV-05 pricing, using Food Service funds. The epoxy floor surface will include five 6' school logos.  
*Motion by Hammar; second by Effing; 5 ayes; motion carried.*

## **H. Executive Session**

- H-1. In accordance with A.R.S. §38-431.03.A.1, an Executive Session may be called for discussion or consideration of employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining, termination or resignation of a public officer or district employees; regarding candidates for position of Chief Financial Officer.  
*Motion by Hammar; second by Hamilton; 5 ayes; motion carried.*
- H-2. In accordance with A.R.S. §38-431.03.A.5, an Executive Session may be called for discussion or consultation with designated representative of the public body in order to consider its position and instruct its representative regarding negotiations with employee organizations regarding the salaries, salary

schedules or compensation paid in the form of fringe benefits of employees of the public body.

*Motion by Hammar; second by Hamilton; 5 ayes; motion carried.*

**I. Adjourn**

Meeting was adjourned at 8:06 p.m.

*Motion by Hammar; second by Hamilton; 5 ayes; motion carried.*

Signatures:

\_\_\_\_\_  
Kevin Daily, President

\_\_\_\_\_  
Wendy Effing, Clerk

\_\_\_\_\_  
Brianna Hamilton

\_\_\_\_\_  
Kristine Hammar

\_\_\_\_\_  
Stephanie Miller

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-3  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Item: Approval of District Expense and Payroll Vouchers

Submitted By: Patricia Forgach/Stacy Trueblood Date: March 18, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Stacy Trueblood

Sign vouchers for upcoming check batches (to be reviewed at next Board Meeting).

Expense Vouchers FY 2025 . . . . . None for this meeting

Payroll Vouchers FY 2025 . . . . . None for this meeting

The following Expense and Payroll vouchers are presented for Board Approval.

Expense Voucher 7049-25 \$ 67,887.18  
Expense Voucher 7050-25 \$ 467,132.84

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Stacy Trueblood* Superintendent: *Kevin Stoltzfus*

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

3/10/2025

VOUCHER #7049-25

SIXTY-SEVEN THOUSAND EIGHT HUNDRED EIGHTY-SEVEN DOLLARS & 18/100

\$67,887.18

0010 \$14,908.88

FEDERAL AND STATE PROJECTS

0506 UNITED WAY CRADLE TO CAREER \$198.00

1655 2025 21ST CENT LAGUNA YR 5 \$164.71

1685 2025 21ST DENT Y3 DOUG \$1,027.91

2245 2025 IDEA PRESCHOOL \$916.44

2625 2025 CTE FEDERAL PERKINS \$498.84

3135 2025 AZ SCH NRSE WRKFRCE & EQP \$2,764.23

3842 PIMA EARLY EDUCATION PROGRAM \$157.29

OTHER

5100 FOOD SERVICE \$34,458.44

5112 FS FRESH FRUITS/VEGETABLE P2 \$4,464.96

5150 CIVIC CENTER \$447.02

5300 GIFTS AND DONATIONS \$3,388.97

5310 FAMILY RESOURCE CENTER \$609.49

5960 CTED \$2,310.29

6100 UNRESTRICTED CAPITAL OUTLAY \$1,571.71

3/10/2025

VOUCHER #7050-25

FOUR HUNDRED SIXTY SEVEN THOUSAND ONE HUNDRED THIRTY TWO DOLLARS & 84/100

\$467,132.84

0010 \$173,882.46

FEDERAL AND STATE PROJECTS

0506 UNITED WAY CRADLE TO CAREER \$1,194.00

1125 2025 TITLE I \$10.83

1685 2025 21ST DENT Y3 DOUG \$1,807.61

2910 MEDICAID PUBLIC SCHOOL DSC \$4,621.48

3740 E RATE \$403.35

OTHER

5100 FOOD SERVICE \$3,776.99

5200 COMMUNITY SERVICE-STAFF DEV \$4,468.66

5300 GIFTS AND DONATIONS \$11,006.95

5960 CTED \$23,093.70

6100 UNRESTRICTED CAPITAL OUTLAY \$223,822.50

6910 BUILDING RENEWAL GRANTS \$7,918.00

9500 WAREHOUSE \$11,126.31

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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E-7	March 25, 2025
Agenda Item Number	Board Meeting Date

Item: Approval of Requests for Staff Travel

Submitted By: Teresa Austin/Stacy Trueblood Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Stacy Trueblood

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Staff travel requests are submitted for approval.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Stacy Trueblood* Superintendent: *Kevin Stoltzfus*

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_



FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

E-8  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Item: Approval of District Personnel Actions

Submitted By: Stacie Stuart/KaraLynn Miller Date: March 17, 2025


Will Be Presented By: Dr. Kevin Stoltzfus/Dr. Tabettha Finchum

District Personnel Actions may include new hires, resignations, terminations, leaves of absence, substitutes, retirements, rehire of designated staff, contract extensions/adjustments, contract language for employment, additional duties, special activities compensation, addendums, performance/merit pay, stipends, termination pay, professional development workshops, athletic compensation, career and technical compensation are submitted for your approval.

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head:  Superintendent: 

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

Flowing Wells School District  
 Personnel Action Summary  
**Certified Staff**  
 March 25, 2025

Name	Location	Action to Approve	Pay	FTE/ hrs	Contract Days	Effective Date	Additional Comments
Amarillas, Rosa	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Teacher
Bettcher, Lindsey	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Brenton, Jesse	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Buckley, Nicole	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Substitute
Castro, Lydda	Douglas	Resign - ELD Teacher	N/A	N/A	N/A	5/23/2025	
Chavez, Astin	Laguna	Grant Funded Program Site Supervision	\$27.50/hr	NTE 5.0 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Coordinator
DeVries, Brandi	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Substitute
Dietrich, Jessica	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Donaldson, Angus	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Finchum, Tabetha	District	Transfer from Assistant Superintendent to Associate Superintendent	Increase Base Pay by \$3,100.00	1.0 FTE	261	2025-2026	
Fishman, Tristan	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Garcia, Adriana	Douglas	Transfer from Assistant to the Principal to Assistant Principal	Increase Base Pay by \$2,500.00	1.0 FTE	N/A	7/1/2025	Completed Administrative Certificate December 2024
Golden, William	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Gonsalves, Theresa	Douglas	Transfer from Assistant Principal at FW High School to Principal at Douglas Elementary	Increase Base Pay by \$5,642.30	1.0 FTE	N/A	7/1/2025	
Groom, Jasmin	Centennial	Class Coverage	\$75.00/day	0.5 day	N/A	3/3/2025	Divide Class for 1/2 a day
Gutierrez, Kristi	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Fiscal Year October 2025-2026 Addendums: AM-2, A-A-1, O-6
Hatch, Courtney	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Hayes, Ashley, Marie	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Henry, Greyson	FWHS	Class Coverage	\$25.00/hr	1.0 hrs	N/A	1/30/2025	
Henry, Greyson	FWHS	Class Coverage	\$25.00/hr	.42 hrs	N/A	2/18/2025	
Henry, Greyson	FWHS	Class Coverage	\$25.00/hr	1.25 hrs	N/A	3/5/2025	
Henry, Greyson	FWHS	Class Coverage	\$25.00/hr	3.0 hrs	N/A	3/3/2025 & 3/5/2025	
Herrera, Marta	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Teacher
Hinrichs, Taylor	Douglas	Grade Level Chair - 2nd Grade	\$542.50	N/A	N/A	2024-2025	Split with Jillian Powers
Hitchings, Christopher	Centennial	Transfer from Assistant Principal at FWJH to Principal at Centennial	Base Salary increase of \$17,808.30/year	1.0 FTE	261	7/1/2025	
Hitchings, Sarah	Hendricks	Class Coverage	\$75.00/day	1 day	N/A	3/3/2025	Split Coverage
La Rue, Jade	FWHS	Resign - SEAS Teacher	N/A	N/A	N/A	5/23/2025	
Lopez, Leslie	ESS	Resign - School Psychologist	N/A	N/A	N/A	5/31/2025	
Mata, Monique	District	Transfer from Accounting Services Manager to Chief Financial Officer	\$119,500.00	1.0 FTE	261	7/1/2025	
Mata, Monique	District	Additional Compensation	\$2,750.00	N/A	N/A	2025-2026	A-A-1 Auto Allowance

Flowing Wells School District

Personnel Action Summary

**Certified Staff**

March 25, 2025

Mata, Monique	District	Additional Compensation	NTE \$3,000.00	N/A	N/A		
McAllister, Tamára	District	Transfer from Principal at Douglas to Assistant Superintendent	Base Salary increase of \$17,466.00/year	1.0 FTE	261	7/1/2025	
Miranda Salinas, Abelardo	Douglas	Class Coverage	\$150.00/day	1 day	N/A	3/3/2025	Whole class coverage
Molina, Angela	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Teacher
Montoya, Bridget	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Murphy, John	Centennial	Class Coverage	\$75.00/day	0.5 day	N/A	3/7/2025	Divide Class for 1/2 a day
Murray, Caitlin	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Teacher
Navarro, Karla	Centennial	Class Coverage	\$75.00/day	0.5 day	N/A	3/3/2025	Divide Class for 1/2 a day
Nistas, Joshua	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Noriega, Lorena	Davis	Class Coverage	\$25.00/hr	2.0 hrs	N/A	3/6/2025	
Reynolds, Caitlin	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Sanchez, Ana	FWHS	Transfer from Teacher at Laguna to Assistant Principal at HS	\$86,000.00	1.00 FTE	261	7/1/2025	
Sanchez, Ana	FWHS	Additional Compensation	\$2,750.00	N/A	N/A	2025-2026	A-A-1: Auto Addendum
Sanchez, Ana	FWHS	Additional Compensation	Up to \$3,000.00	N/A	N/A	2025-2026	AM-1: Administrator Merit Compensation
Shreves, Samantha	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Substitute <b>28</b>
Skie, Taylor	Laguna	Grant Funded Tutoring - Certified Instruction with Students	\$25.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Substitute
Steward, Michael	Centennial	Class Coverage	\$75.00/day	0.5 day	N/A	3/7/2025	Divide Class for 1/2 a day
Trueblood, Stacy	District	Retire - Chief Financial Officer	N/A	N/A	N/A	6/30/2025	
Urdahl, Kenneth	Centennial	Classroom Set Up for Long Term Coverage	\$20.00/hr	NTE 10 hrs	N/A	3/1/2025	
Urquidez, Maricela	Douglas	Transfer from ELL Teacher to 1st Grade Teacher	Contract Rate	1.0 FTE	209	2025-2026	
Van Derlaske, Danielle	Davis	Class Coverage	\$25.00/hr	2.0 hrs	N/A	3/6/2025	
Verdiguel Gillet, Anna	FWHS	CTE CTSO Program	NTE \$3,500.00	N/A	N/A	2024-2025	
Whelan, Tara	Hendricks	Long Term Substitute - End of Quarter Tasks	\$165.00/day	1 day	N/A	3/7/2025	
Youdelman, Donna	Hendricks	Long Term Substitute - End of Quarter Tasks	\$165.00/day	1 day	N/A	3/7/2025	

LEGEND:

Pay: Total compensation minus Performance Pay

The Additional Comments section detail additional compensation.

NTE: Not To Exceed

BOY: Balance of Year

FTE: Full Time Equivalent

YOE: Years of Experience (\$350.00 per year for certified/professional; \$0.20 per hour for classified)

(P): Prorated due to date of hire and/or less than 1.0 FTE

CEIP: College Credit by Exam Incentive Program

Flowing Wells School District  
 Personnel Action Summary  
**Support Staff**  
 March 25, 2025

Name	Location	Action to Approve	Pay	FTE/ hrs	Contract Days	Effective Date	Additional Comments
Acosta, Azucena	FWJH	Additional Hours - Wrestling Tournament Custodian	Hrly Rate	NTE 15 hrs	2 days	3/7/2025 & 3/8/2025	
Allison, Madelyn	Centennial	Class Coverage	\$12.50/hr added to hourly rate	6.5 hrs	N/A	3/3/2025	
Allison, Madelyn	Centennial	Class Coverage	\$12.50/hr added to hourly rate	6.5 hrs	N/A	3/6/2025	
Alvarez Munoz, Isabel	Transportation	New Hire - Substitute School Bus Monitor	\$17.06/hr	As Needed	N/A	3/17/2025	
Barzar, Lorrie	District	Hourly Rate Increase	\$21.63/hr	8.0 hrs/day	261 (P)	3/17/2025	positions
Boeck, Jessica	Laguna	Students	\$17.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Teacher
Borboa, Sabrina	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/3/2025	
Bratka, Twila	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/12/2025	
Clark, Angela	EMELC	Additional Hours - Quality First Team Meeting/Trainings	Hrly Rate	NTE 3.0 hrs	N/A	4/4/2025	
Cooley, Denise	Laguna	Grant Funded Tutoring - Classified Instruction with Students	\$17.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Teacher
Cordero, Briana	FWHS	Transfer from Special Education Teaching Assistant I at Richardson to Special Education Teaching Assistant II at HS	Differential increase of \$0.28/hr	7.50 hrs/day	196 (P)	2025-2026	
Cruz, Juan	FWHS	Additional Hours - Light and Sound Tech for Civic Event	Hrly Rate	NTE 3.0 hrs	N/A	4/5/2025	
Cruz, Juan	FWHS	Additional Hours - Light and Sound Tech for Civic Event	Hrly Rate	NTE 14 hrs	N/A	3/28/2025 - 3/29/2025	
Cruz, Juan	FWHS	Additional Hours - Light and Sound Tech for Civic Event	Hrly Rate	NTE 12 hrs	N/A	3/28/2025 & 3/29/2025	
Davis, Vanessa	FWJH	Class Coverage	\$12.50/hr added to hourly rate	2.0 hrs	N/A	3/5/2025	
De Blasi, Samantha	Laguna	Class Coverage	\$12.50/hr added to hourly rate	6.0 hrs	N/A	3/6/2025	29
Emery, Alyssa	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/11/2025	
Equihua, Valente	Maintenance	Transfer from Substitute Night Custodian to Custodian - Night	\$15.50/hr	8.0 hrs/day	261 (P)	3/17/2025	
Equihua, Valente	Maintenance	Additional Compensation	\$200.00 (P)	N/A	N/A	2024-2025	SA-2 Shoe Allowance
Farrand, Catherine	EMELC	Additional Hours - Quality First Team Meeting/Trainings	Hrly Rate	NTE 3.0 hrs	N/A	4/4/2025	
Forgach, Patrica	District	Hourly Rate Increase	\$20.86/hr	8.0 hrs/day	261 (P)	3/17/2025	Change in job duties
Gilmore, April	FWJH	Class Coverage	\$12.50/hr added to hourly rate	2.25 hrs	N/A	3/4/2025	
Godwin, Tiffany	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/6/2025	
Godwin, Tiffany	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/10/2025	
Gonzalez Acosta, Maria	Maintenance	Transfer from Substitute Night Custodian to Custodian - Night	\$15.70/hr	8.0 hrs/day	261 (P)	3/17/2025	YOE granted: 1 year
Gonzalez Acosta, Maria	Maintenance	Additional Compensation	\$200.00 (P)	N/A	N/A	2024-2025	SA-2 Shoe Allowance
Gonzalez-Coronado, Naidelyn	EMELC	Additional Hours - Quality First Team Meeting/Trainings	Hrly Rate	NTE 3.0 hrs	N/A	4/4/2025	
Gusk, Karen	District	Hourly Rate Increase	\$20.53/hr	8.0 hrs/day	261 (P)	3/17/2025	Change in job duties
Karpe, Andrea	EMELC	Transfer from Special Education Teaching Assistant II at HS to Special Education Teaching Assistant II at EMELC	\$16.47/hr	6.4 hrs/day	196 (P)	3/24/2025	No pay differential
Kishbaugh, Rosalva	EMELC	Additional Hours - Quality First Team Meeting/Trainings	Hrly Rate	NTE 3.0 hrs	N/A	4/4/2025	
Ledesma, Ariana	Douglas	Additional Hours - Supervise McKinney Vento Students	\$17.00/hr	hrs/week	N/A	3/10/2025	
Lehman, Katelynn	Laguna	Resign - Special Education Teaching Assistant II	N/A	N/A	N/A	5/22/2025	
Marshall, Brandy	FWHS	Decrease Daily Hours	Current Rate	4.0 hrs/day	N/A	3/10/2025	a replacement is hired
Martinez, Alejandra	Douglas	Resign - ELL Instructional Assistant	N/A	N/A	N/A	5/22/2025	
Medina, Juana	FWJH	Additional Hours - Wrestling Tournament Custodian	Hrly Rate	NTE 15 hrs	2 days	3/7/2025 & 3/8/2025	
Neisius, Megan	EMELC	Resign - Special Education Teaching Assistant II	N/A	N/A	N/A	3/6/2025	
Parra, Christina	EMELC	Additional Hours - Quality First Team Meeting/Trainings	Hrly Rate	NTE 3.0 hrs	N/A	4/4/2025	

Flowing Wells School District  
 Personnel Action Summary  
**Support Staff**  
 March 25, 2025

Prez Valdez, Luz Del Carmen	FWHS	Additional Hours - Custodian for Civic Event	Hrly Rate	NTE 8.0 hrs	N/A	3/29/2025	
Preza Valdez, Luz Del Carmen	FWJH	Additional Hours - Wrestling Invitational Custodian	Hrly Rate	NTE 15 hrs	N/A	3/7/2025 & 3/8/2025	
Quihuis Moreno, Alejandra	Maintenance	Resign - Custodian - Night	N/A	N/A	N/A	3/13/2025	
Quintero, Janae	Laguna	Resign - Special Education Teaching Assistant II	N/A	N/A	N/A	5/22/2025	
Rath, Ashly	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	2.5 hrs	N/A	3/5/2025	
Rath, Ashly	Hendricks	Class Coverage	\$12.50/hr added to hourly rate	7.0 hrs	N/A	3/12/2025	
Terrones, James	Davis	Additional Hours - Facilitate AMIRA	\$17.00/hr	NTE 1.0 hrs/day	days/week	3/10/2025 - 5/10/2025	
Thompson, Desiray	Community Schools	Additional Hours - Spring Break	Hrly Rate	NTE 1.25 hrs	N/A	3/17/2025 - 3/20/2025	
Valenzuela, Ana	FWJH	Additional Hours - Wrestling Invitational Custodian	Hrly Rate	NTE 15 hrs	N/A	3/7/2025 & 3/8/2025	
Valles, Nadine	Laguna	Class Coverage	\$12.50/hr added to hourly rate	3.08 hrs	N/A	3/4/2025	
Vuke Fernandez, Dante	FWJH	Class Coverage	\$12.50/hr added to hourly rate	9.36 hrs	N/A	2/27/2025	
Warner, Laura	FWJH	Class Coverage	\$12.50/hr added to hourly rate	1.17 hrs	N/A	3/4/2025	
West, Jennifer	Laguna	Grant Funded Tutoring - Classified Instruction with Students	\$17.00/hr	NTE 4.5 hrs/day	N/A	6/2/2025 - 6/26/2025	Summer SKILLS Substitute

LEGEND:

Pay: Total compensation minus Performance Pay

The Additional Comments section detail additional compensation.

NTE: Not To Exceed

BOY: Balance of Year

FTE: Full Time Equivalent

YOE: Years of Experience (\$350.00 per year for certified/professional; \$0.20 per hour for classified)

(P): Prorated due to date of hire and/or less than 1.0 FTE

CEIP: College Credit by Exam Incentive Program

Flowing Wells School District  
Personnel Action Summary  
**Contract Renewal**  
March 25, 2025

Name	Location	Action to Approve	Pay	FTE	Contract Days	Effective Date	Additional Comments
Abeytia, Jule	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Acker, Elizabeth	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Adams, Laura	Laguna	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2025-2026	
Adams, Laura	Laguna	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-SS-1
Adams, Laura	Laguna	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Adelstone, Toni	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Aguirre, Shalina	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Alhilfi, Blanca	Davis	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2025-2026	
Alhilfi, Blanca	Davis	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-SS-1
Almodoba, Ammie	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Amarillas, Rosa	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Amarillas, Rosa	Laguna	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Ambler-Lewis, Emma	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Ambuehl, Kiley	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Ambuehl, Stephen	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Amezquita, Dania	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Andersen, Hanne	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Anderson, Paige	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Anguis, Teresa	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Antista, Tracey	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Antista, Tracey	Richardson	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Ascarate, Jennifer	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Ascencio, Eva	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Ascencio, Eva	Centennial	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
August, Stuart	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Badger, Amber	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Badger, Amber	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF - 1
Barber, Brie	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Bejarano, Gabrielle	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Bennett, Koni	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Berger, Laura	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Bley, Katrina	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Bostic, Tracy	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Breckenfeld, Nicolas	HS	Renew Teacher - Returning Contract	Current Contract	0.6	209	2025-2026	
Breckenfeld, Nicolas	HS	Additional Compensation	\$1,200.00	N/A	N/A	2025-2026	Addendum HTF-2
Brennan III, Joseph	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	239	2025-2026	
Brennan III, Joseph	ESS	Additional Compensation	\$1,250.00	N/A	N/A	2025-2026	Addendum LEA-1
Brennan III, Joseph	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SP-1
Brennan III, Joseph	ESS	Additional Compensation	22 days	N/A	N/A	2025-2026	Vacation Addendum

Flowing Wells School District  
 Personnel Action Summary  
**Contract Renewal**  
 March 25, 2025

Brenton, Jesse	HS	Renew Teacher - Returning Contract	Current Contract	1.0	261	2025-2026	
Brindley, Brian	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Brown, Derek	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Brown, Jason	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Brown, Jason	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Brunenkant, Mark	HS	Renew Professional Contract -12 Month	Current Contract	1.0	261	2025-2026	
Brunenkant, Mark	HS	Additional Compensation	15 Days	N/A	N/A	2025-2026	Vacation Days
Buckley, Nicole	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Burch, Ethan	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Burch, Ethan	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Bursuk, Lois	HS	Renew Professional Contract - Special 301	Current Contract	1.0	209	2025-2026	
Cadin, Edee	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Camacho, Maria Beatrice	Douglas	Renew Teacher - Returning Contract	Current Contract	0.5	209	2025-2026	
Camacho, Maria Beatrice	Douglas	Additional Compensation	\$250.00	N/A	N/A	2025-2026	Addendum BE-2
Camarena, Tiffany	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Camarena, Tiffany	Hendricks	Additional Compensation	\$825.00	N/A	N/A	2025-2026	Addendum A-CATS-1
Camarena, Tiffany	Hendricks	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum CATS-1
Camero, Jaime	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Campa, Elizabeth	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Campbell, Caitlin	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Campman, Jennifer	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Capas, Kaitlyn	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Caramella, Jessica	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Cardieri, Ivana	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Cardieri, Ivana	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Carlson, Lydia	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Carswell, Mary	HS	Renew Professional Contract - Special 302	Current Contract	1.0	209	2025-2026	
Cass, Ashley	Richardson	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2025-2026	
Cass, Ashley	Richardson	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-SS-1
Cass, Ashley	Richardson	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Chavez, Astin	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Chavez-Montano, Guadalupe	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Clardy, Emily	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Clark, Madison	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Clark, Madison	HS	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Cline, Samantha	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Collinsworth, Benjamin	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Cooke, Kristen	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Cooper, Carolyn	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Courtney, Benjamin	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Creager, Cherie	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	

Flowing Wells School District  
Personnel Action Summary  
**Contract Renewal**  
March 25, 2025

Crooks, Kristen	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Dakos, Raymond	HS	Renew JROTC Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Dalton, Emily	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Dalton, Emily	Davis	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Dauenhauer, Lindsay	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Davey, Demitria	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Davey, Demitria	Hendricks	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Davila, Alexia	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Davila, Alexia	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Davis, Alexandra	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
De Filippis, Jennifer	District	Renew Professional Contract - Special 303	Current Contract	1.0	209	2025-2026	
De Filippis, Jennifer	District	Additional Compensation	\$5,656.00	N/A	N/A	2025-2026	Addendum AD-3
De Filippis, Jennifer	District	Additional Compensation	Base + Override ÷ contract days x number of additional days	N/A	N/A	2025-2026	Addendum AD-1
De Filippis, Jennifer	District	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-PD-1
Deluca, Alissandra	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Deluca, Alissandra	Laguna	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Derrig, Denise	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Devries, Brandi	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Diaz, Jaime	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Dietrich, Jessica	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Dietrich, Jessica	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Dominguez, Vincent	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Donaldson, Angus	HS	Renew Teacher - Returning Contract	Current Contract	1.0	261	2025-2026	
Doyle, Rebekah	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Doyle, Rebekah	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-OT-1
Duarte, Inez	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Duarte, Laura	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Duarte, Laura	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLPA-1
Duarte, Laura	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLPA-1
Duffy, Carmen	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Duffy, Carmen	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Duran, Mayra	HS	Renew Teacher - Returning Contract	Current Contract	0.8	209	2025-2026	
Duran, Mayra	HS	Additional Compensation	\$400.00	N/A	N/A	2025-2026	Addendum BE-2
Duron, Jamie	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Easter, Lillian	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Easter, Lillian	HS	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Edwards, Bobby	HS	Renew JROTC Teacher - Returning Contract	Current Contract	1.0	261	2025-2026	
Edwards, Bobby	HS	Additional Compensation	20 Days	N/A	N/A	2025-2026	Vacation Days

Flowing Wells School District  
 Personnel Action Summary  
**Contract Renewal**  
 March 25, 2025

Epstein, Gregory	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Epstein, Gregory	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Estolano, Andrea	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fanella, Carly	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fanella, Carly	Richardson	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Farmer, Derek	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Favela, Karla	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fellenzer, Allison	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fellenzer, Allison	Richardson	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Ferell, Caitlyn	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Finger, Daniel	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Finger, Daniel	ESS	Additional Compensation	\$925.00	N/A	N/A	2025-2026	Addendum LEA -2
Finger, Daniel	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLP-1
Finley, Michael	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fishman, Tristan	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fouk, Brianna	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Frey, Amber	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fukutomi, Maya	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Fukutomi, Maya	HS	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Gallego, Charly	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Gaona, Daniel	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Garcia, Bernadette	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Garcia, Bernadette	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Gildea, Ashton	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Gleeson, David	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Gleeson, David	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Godlove, Emily	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Golden, William	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Golden, William	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Gossett, Bradley	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Gossett, Bradley	Laguna	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Graf, Marcy	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Grijalva, Stacey	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Grogan, Colin	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Groom, Jasmin	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Gutierrez Hernandez, Lizbet	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Gutierrez, Alex	HS	Renew Teacher - Returning Contract	Current Contract	0.8	209	2025-2026	
Gutierrez, Kristi	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hales, Christina	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hartung, Kristina	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hartung, Kristina	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2

Flowing Wells School District  
Personnel Action Summary  
**Contract Renewal**  
March 25, 2025

Hartz, Megan	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hatch, Courtney	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hayes, Ashley-Marie	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hayes, Ashley-Marie	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Haynes, Talia	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Haynes, Talia	HS	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Heinzel, Madisen	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Heiser, Juliette	Hendricks	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2025-2026	
Heiser, Juliette	Hendricks	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-SS-1
Heiser, Juliette	Hendricks	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Henningson, Marcia	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Herman, Laura	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Herman, Laura	Hendricks	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Hernandez, Genesis	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hernandez, Genesis	JH	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Herrera, Marta	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Herrera, Marta	Laguna	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Hester, Carrie	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Heyer, Anna	District	Renew Professional Contract - Special 304	Current Contract	0.5	209	2025-2026	
Heyer, Anna	District	Additional Compensation	\$5,656.00	N/A	N/A	2025-2026	Addendum AD-3
Heyer, Anna	District	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-PD-1
Hill, Joshua	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hinrichs, Taylor	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hinrichs, Taylor	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Hitchings, Sarah	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Holly, Shane	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Holman, Jerry	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Holman, Jerry	JH	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Hook, Brian	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Howell, Jessica	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Hurst, Melanie	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Jacobson, Kristyn	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Jacobson, Kristyn	Douglas	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Jankowski-Gallo, Jessica	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Jeffers, Marva	JH	Renew Professional Contract - Special 305	Current Contract	1.0	209	2025-2026	
Jewett, Justin	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Jimenez, Elisa	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Jimenez, Elisa	EMELC	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Johnson, Leonard	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Jones, Adam	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Jones, Amanda	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	

Flowing Wells School District  
 Personnel Action Summary  
**Contract Renewal**  
 March 25, 2025

Jungbluth, Eric	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Kay, Leah	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Kelly, Cary	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Kelly, Cary	HS	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Kiecolt, Tyler	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Kiecolt, Tyler	Davis	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Kirchoff, Amy	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Kirchoff, Amy	Richardson	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Kiyama, Arturo	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Kiyama, Arturo	ESS	Additional Compensation	\$1,250.00	N/A	N/A	2025-2026	Addendum LEA-1
Kiyama, Arturo	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SP-1
Kiyama, Arturo	ESS	Additional Compensation	\$3,500.00	N/A	N/A	2025-2026	Addendum BE-1
Knipe, Molly	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Knipe, Molly	EMELC	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Koniari, Cheryl	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Koniari, Cheryl	ESS	Additional Compensation	\$925.00	N/A	N/A	2025-2026	Addendum LEA -2
Koniari, Cheryl	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLP-1
Laguna, Jasmyne	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Laguna, Teri	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Laguna, Teri	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Lainson, Deirdre	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lambson, Cory	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Larson, Megan	District	Renew Professional Contract - Special 306	Current Contract	1.0	209	2025-2026	
Larson, Megan	District	Additional Compensation	\$5,656.00	N/A	N/A	2025-2026	Addendum AD-3
Larson, Megan	District	Additional Compensation	Base + Override ÷ contract days x number of additional days	N/A	N/A	2025-2026	Addendum AD-1
Larson, Megan	District	Additional Compensation	\$1,650.00	N/A	N/A	2025-2026	Addendum A-PD-1
Lawson, Lisa	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lawton, Mimi	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lawton, Mimi	HS	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Lee, Judson	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lee, Kristina	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lee, Kristina	JH	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Lee, Kristina	JH	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A- IEP-1
Legarra, Ameer	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lehman, Megan	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Leider, Sydney	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Leider, Sydney	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Leigh, John	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	

Flowing Wells School District  
 Personnel Action Summary  
**Contract Renewal**  
 March 25, 2025

Lewis, Justin	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lisewski, Kevin	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lisewski, Kevin	HS	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Littlefield, Tracy	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Littlefield, Tracy	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Lodge, Corynn	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lodge, Corynn	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Lodge, Rachel	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Logsdon, Rachel	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lopez, Karisa	HS	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2025-2026	
Lopez, Karisa	HS	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-SS-1
Lopez, Karisa	HS	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Lopez, Stephanie	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lovio, Jesus	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Lozano, Samantha	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Mac Means, Andrea	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Mac Means, Andrea	Centennial	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Macias, Oziris	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Macias, Oziris	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Mann, Jeffrey	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Maroney, Lukas	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Martin, Keith	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Maynes, Nannette	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
McArthur, Alexandra	HS	Renew Professional Contract - Special 307	Current Contract	1.0	209	2025-2026	
McCann, Emily	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
McCarthy, Lori	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
McClellan, Kyndall	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
McClellan, Kyndall	JH	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
McCreery, Brienne	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
McCreery, Brienne	ESS	Additional Compensation	\$925.00	N/A	N/A	2025-2026	Addendum LEA -2
McCreery, Brienne	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLP-1
McCreery, Brienne	ESS	Additional Compensation	\$3,500.00	N/A	N/A	2025-2026	Addendum BE-1
McGlamery, Shauna	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
McIntyre, Chelsea	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
McIntyre, Chelsea	JH	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
McWilliam, Victoria	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
McWilliam, Victoria	Hendricks	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Medina, Monica	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Mendivil, Samantha	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Mendola, Tiffany	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Meyer, Roisin	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	

Flowing Wells School District  
Personnel Action Summary  
**Contract Renewal**  
March 25, 2025

Miller, Chad	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Miller, Stormy	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Miranda Salinas, Abelardo	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Miranda Salinas, Abelardo	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Mitchell, MacKenzie	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Molina, Angela	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Monarez, Federica	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Montoya, Bridget	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Montoya, Jocelyn	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Moon, Celina	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Moon, Celina	JH	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Morgan, Troy	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Motika, Hayley	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Murphy, John	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Murray, Caitlin	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Murray, Demetria	District	Renew Professional Contract - Special 308	Current Contract	0.5	209	2025-2026	
Murray, Demetria	District	Additional Compensation	\$5,656.00	N/A	N/A	2025-2026	Addendum AD-3
Murray, Demetria	District	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-PD-1
Navarro, Karla	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Neria, Sophia	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Neria, Sophia	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Nilson, Seth	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Nistas, Joshua	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Nogami, Wendy	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Noriega, Lorena	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Noriega, Lorena	Davis	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Northrop, Emily	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Oates, Martinique	Douglas	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2025-2026	
Oates, Martinique	Douglas	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-SS-1
Oates, Martinique	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Olander, Jessica	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Olander, Jessica	Centennial	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Oquendo, Jennifer	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Oquendo, Jennifer	Laguna	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Owens, Jeffrey	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Owens, Jeffrey	HS	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Pakka, Robin	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Pepe, Michaele	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Peterson, Claire	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Peterson, Jennifer	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Peterson, Jennifer	EMELC	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1

Flowing Wells School District  
Personnel Action Summary  
**Contract Renewal**  
March 25, 2025

Piekarski, Sara	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Piekarski, Sara	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.00 FTE	219	2025-2026	
Piekarski, Sara	ESS	Additional Compensation	\$925.00	N/A	N/A	2025-2026	Addendum LEA -2
Piekarski, Sara	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLP-1
Pieroway, Karl	Sentinel Peak	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Pieroway, Karl	Sentinel Peak	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Pierson, Amy	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Pina, Laura	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Pina, Mario	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Pittman, Angela	Centennial	Renew Contract - Student Support Specialist	Current Contract	1.0	209	2025-2026	
Pittman, Angela	Centennial	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-SS-1
Pittman, Angela	Centennial	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Poore, Joseph	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Porchas, Isabella	District	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Porchas, Isabella	District	Additional Compensation	Base + Override ÷ contract days x number of additional days	N/A	N/A	2025-2026	Addendum AD-1
Porchas, Isabella	District	Additional Compensation	\$550.00	N/A	N/A	2025-2026	Addendum A-PD-1
Powers, Jillian	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Powers, Michelle	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Pundt, Destiny	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Quinn, Kelli	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Quintana, Jazmin	JH	Renew Professional Contract - Special 310	Current Contract	1.0	209	2025-2026	
Raboza Davis, Schreen	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Ramirez, Bibiana	HS	Renew Professional Contract - Special 311	Current Contract	1.0	209	2025-2026	
Ramos, Brooke	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Randolph, Kayla	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Rehbein, Amanda	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Reynolds, Caitlin	HS	Renew Teacher - Returning Contract	Current Contract	1.0	261	2025-2026	
Reynolds, Caitlin	HS	Additional Compensation	20 Days	N/A	N/A	2025-2026	Vacation Days
Reynolds, Caitlin	HS	Additional Compensation	20 Days	N/A	N/A	2025-2026	Vacation Days
Reynolds, Caitlin	HS	Additional Compensation	10 Days	N/A	N/A	2025-2026	Vacation Days
Rheinheimer, Katie	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Rhodes, Jacquelyn	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Rhodes, Jacquelyn	JH	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Rios, Veronica	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Rios, Veronica	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Roberts, William	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Robles, Damion	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Rodriguez, Ginger	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	

Flowing Wells School District  
Personnel Action Summary  
**Contract Renewal**  
March 25, 2025

Romero, Melissa	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Rose, Marquez	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Ruiz, Mario	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Ruiz, Mario	JH	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Russell, Jennifer	EMELC	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Russell, Jennifer	EMELC	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Sabin, Siobhan	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Salazar, Isabela	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Saltrick, Danielle	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Saltrick, Danielle	HS	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Sauber, Angela	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Schiess, Vanessa	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Schladweiler, Katherine	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Segroves, Susanne	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Shepard, Crystal	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Shreves, Samantha	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Siegel, Melissa	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Skaret, Jennifer	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Skaret, Jennifer	ESS	Additional Compensation	\$925.00	N/A	N/A	2025-2026	Addendum LEA -2
Skaret, Jennifer	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLP-1
Skie, Taylor	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Skie, Taylor	Laguna	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Skiles, Jean	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Skiles, Jean	ESS	Additional Compensation	\$1,250.00	N/A	N/A	2025-2026	Addendum LEA-1
Skiles, Jean	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SP-1
Skiles, Jean	ESS	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Smith, Christy	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Smith, Marian	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Smith, Stephanie	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Spencer, April	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Spiece, Ellyvana	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Spiece, Sean	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Stephens, Lydia	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Stiff, Kathrine	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Stimans, Jorge	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Stimans, Jorge	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF -1
Stoltzfus, Tawnya	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Stretton, Jennifer	Richardson	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Strickland, Kelsi	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Surratt, Sarah	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Surratt, Sarah	Davis	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1

Flowing Wells School District  
Personnel Action Summary  
**Contract Renewal**  
March 25, 2025

Swaney, Teresa	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Switalski, Ashley	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Terpning, Cheryl	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Terpning, Cheryl	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Thomas, Emanuel	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Thomas, Janelle	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Thompson, Adam	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Thompson, Jennifer	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Thomson, Arianna	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Toney, Emily	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Toney, Emily	Davis	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Tovar, Martha	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Tovar, Martha	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Tracy, Tara	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Trainor, Molly	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Trainor, Molly	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Trausch, Matthew	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Urquidez, Alberto	HS	Renew Teacher - Returning Contract	Current Contract	0.6	209	2025-2026	
Urquidez, Alberto	HS	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Urquidez, Maricela	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Urquidez, Maricela	Douglas	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Valdez, Monica	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Valdez, Monica	Hendricks	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Valencia, Judith	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Valencia, Shelley	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Van Derlaske, Danielle	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Van Derlaske, Matthew	Davis	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Varas-Nelson, Cora	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Verdiguel Gillet, Anna	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Verdiguel Gillet, Anna	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Villalobos, Ellen	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Voigt, Nicole	Laguna	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Voigt, Nicole	Laguna	Additional Compensation	\$3,000.00	N/A	N/A	2025-2026	Addendum IR-1
Walker, Kent	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Walter, McKenna	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Walter, McKenna	Hendricks	Additional Compensation	\$825.00	N/A	N/A	2025-2026	Addendum A-M-2
Warner, Laura	JH	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Wells, Susan	ESS	Renew Professional Contract - Certificate or License	Current Contract	1.0	219	2025-2026	
Wells, Susan	ESS	Additional Compensation	\$925.00	N/A	N/A	2025-2026	Addendum LEA -2
Wells, Susan	ESS	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum A-SLP-1
Wells, Susan	ESS	Additional Compensation	\$3,500.00	N/A	N/A	2025-2026	Addendum BE-1

Flowing Wells School District  
 Personnel Action Summary  
**Contract Renewal**  
 March 25, 2025

Wells, Susan	ESS	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum BE-2
Wendt, Jessica	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Whatton, Jessica	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Wilson, Amanda	Douglas	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Wingate, Jeanette	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Wook, Kristin	Centennial	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Wook, Kristin	Centennial	Additional Compensation	\$1,500.00	N/A	N/A	2025-2026	Addendum SR-1
Youmans, Julie	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Young, Cody	HS	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	
Young, Cody	HS	Additional Compensation	\$2,000.00	N/A	N/A	2025-2026	Addendum HTF-2
Young, Roxanna	Hendricks	Renew Teacher - Returning Contract	Current Contract	1.0	209	2025-2026	

Flowing Wells School District  
 Personnel Action Summary  
**Admin Renewal**  
 March 25, 2025

Name	Location	Action to Approve	Pay	FTE	Contract Days	Effective Date	Additional Comments
Alcaez, Thomas	JH	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Arndt, Jacob	District	Renew - Director of Information Technology	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums A-CT-1, CP-2
Blanco, Luis	Laguna	Renew - Interim Principal	Current Salary	1.00 FTE	261	2025-2026	July - October 2025 Addendums: AM-2, A-A-1, O-6
Brown, Arianna	HS	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Camacho, Jacqueline	ESS	Renew - Director of Exceptional Student Services	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-D-2, O-6
Cenedese, Jessica	Hendricks	Renew - Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Damron, Martha	Community Schools	Renew - Director of Community Schools	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-D-2, O-6
Embacher, Allison	HS	Renew - Assistant Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Greer, Santos	Transportation	Renew - Director of Transportation	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, O-6
Gutierrez, Patricia	District/EMELC	Renew - Director of Professional Development and EMELC	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-D-1, O-6
Hurst, Rebecca	SP	Renew - Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Kearney, Erin	JH	Renew - Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Linker, Henry	Richardson	Renew - Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Nogami, Christopher	Davis	Renew - Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Reff, Audrey	District	Renew - Associate Superintendent	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-2, O-6
Schmidt, Alan	Laguna	Renew - Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year October 2025-2026 Addendums: AM-2, A-A-1, O-6
Thomas, Austin	HS	Renew - Principal	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, A-A-1, O-6
Young, Anthony	Maintenance	Renew - Director of Maintenance	Current Salary	1.00 FTE	261	2025-2026	Fiscal Year 2025-2026 Addendums: AM-2, O-6

Flowing Wells School District

Personnel Action Summary

**Admin Renewal**

March 25, 2025

Name	Location	Action to Approve	Pay	FTE	Contract Days	Effective Date	Additional Comments
Bittner, Orion	District	Renew - IT Systems Specialist	Current Salary	1.00 FTE	261	2025-2026	
Bittner, Orion	District	Additional Compensation	\$1,650.00	N/A	N/A	2025-2026	Addendum A-CT-1
Bittner, Orion	District	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Bond, Francisca	District	Renew - Payroll Manager	Current Salary	1.00 FTE	261	2025-2026	
Crawford, Judie	District	Renew - District Health Coordinator	Current Salary	1.00 FTE	224	2025-2026	Prorated to 224 workdays
Crawford, Judie	District	Additional Compensation	\$1,100.00	N/A	N/A	2025-2026	Addendum HC-1
Duran, Patricia	District	Renew - Database Administrator	Current Salary	1.00 FTE	261	2025-2026	
Duran, Patricia	District	Additional Compensation	\$1,650.00	N/A	N/A	2025-2026	Addendum A-CT-1
Jimenez, Esteban	District	Renew - Accounting Assistant/Grants Management	Current Salary	1.00 FTE	261	2025-2026	
Rodriguez, Jennifer	District	Renew - Federal Programs Manager	Current Salary	1.00 FTE	261	2025-2026	
Schorey, Stephanie	District	Renew - Database Systems Specialist	Current Salary	1.00 FTE	261	2025-2026	
Schorey, Stephanie	District	Additional Compensation	\$1,650.00	N/A	N/A	2025-2026	Addendum A-CT-1
Schorey, Stephanie	District	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Stuart, Stacie	District	Renew - Human Resources Manager	Current Salary	1.00 FTE	261	2025-2026	
Trimmings, Matthew	District	Renew - Network Administrator	Current Salary	1.00 FTE	261	2025-2026	
Trimmings, Matthew	District	Additional Compensation	\$1,650.00	N/A	N/A	2025-2026	Addendum A-CT-1
Trimmings, Matthew	District	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Udall, Treyan	District	Renew - System Administrator	Current Salary	1.00 FTE	261	2025-2026	
Udall, Treyan	District	Additional Compensation	\$1,650.00	N/A	N/A	2025-2026	Addendum A-CT-1
Udall, Treyan	District	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Valles-Wallace, Daxton	District	Renew - Facilities Project Manager	Current Salary	1.00 FTE	261	2025-2026	
Valles-Wallace, Daxton	District	Additional Compensation	\$3,960.00	N/A	N/A	2025-2026	Addendum A-D-2
Valles-Wallace, Daxton	District	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2
Verdugo Saldate, Catalina	District	Renew - Community Schools Program Manager	Current Salary	1.00 FTE	261	2025-2026	
Verdugo Saldate, Catalina	District	Additional Compensation	\$3,960.00	N/A	N/A	2025-2026	Addendum A-D-2
Verdugo Saldate, Catalina	District	Additional Compensation	\$500.00	N/A	N/A	2025-2026	Addendum CP-2











FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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E-9	March 25, 2025
Agenda Item Number	Board Meeting Date

Item: Approval of Asset Retirement and Disposals

Submitted By: Monique Mata Date: March 19, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Stacy Trueblood

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Approval is requested for the retirement and disposal of assets no longer used by the district as of March 19, 2025.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Stacy Trueblood* Superintendent: *Kevin Stoltzfus*

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

**Board Agenda 03/25/25**

ASSET	DESCRIPTION	SERIAL/PARCEL	SITE	ACQUIRE	ACQ COST	CODE	PURCHASING ACCT 1	Auction Lot	Listing date
N/A	Aver document camera		160A			B		N/A	N/A
N/A	HP laser jet 2015 dn (TB525)	CNBJN28442	160A			B		N/A	N/A
N/A	Dell monitor		160A			B		N/A	N/A
N/A	Hp LaserJet 1320n	CNFC56J03K	110A			B		N/A	N/A
N/A	Hp Lserjet 4000	USMB014411	110A			B		N/A	N/A
N/A	Washer- Whirlpool (old broken)		170A			Y		N/A	N/A
N/A	Dryer- Whirlpool (broken)		170A			Y		N/A	N/A
N/A	2 Tables 6' X 30" (broken)		170A			B		N/A	N/A
N/A	Power surge		110A			Y		N/A	N/A
1006818	HP CHROMEBOOK 11 G5 11.6 382760	8CG737026V	130A	1/29/2018	186.24	P	4688.100.1000.6737.130.0000.000.	N/A	N/A
1006824	HP CHROMEBOOK 11 G5 11.6 382760	8CG7371JPW	130A	1/29/2018	186.24	P	4688.100.1000.6737.130.0000.000.	N/A	N/A
1007061	HP CHROMEBOOK 11 G5 N3060 384511	5CD80851DW	110A	6/25/2018	239.38	P	5300.100.1000.6737.500.0000.000.	N/A	N/A
1007066	HP CHROMEBOOK 11 G5 N3060 384511	5CD80851F8	500A	6/25/2018	239.38	P	5300.100.1000.6737.500.0000.000.	N/A	N/A
1007067	HP CHROMEBOOK 11 G5 N3060 384511	5CD80851G0	110A	6/25/2018	239.38	P	5300.100.1000.6737.500.0000.000.	N/A	N/A
1007071	HP CHROMEBOOK 11 G5 N3060 384511	5CD8086SZB	500A	6/25/2018	239.38	P	5300.100.1000.6737.500.0000.000.	N/A	N/A
1008863	HP CHROMEBOOK 11 G7	5CD924D9TL	130A	2/7/2020	212.51	P	1120.100.1000.6737.130.0000.000.	N/A	N/A
1007069	HP CHROMEBOOK 11 G5 N3060 384511	5CD808516Y	500A	6/25/2018	239.38	P	5300.100.1000.6737.500.0000.000.	N/A	N/A
1006818	HP CHROMEBOOK 11 G5 11.6 382760	8CG737026V	130A	1/29/2018	186.24	P	4688.100.1000.6737.130.0000.000.	N/A	N/A
1006824	HP CHROMEBOOK 11 G5 11.6 382760	8CG7371JPW	130A	1/29/2018	186.24	P	4688.100.1000.6737.130.0000.000.	N/A	N/A
1008360	HP CHROMEBOOK 11 G7 301614	5CD9212PPC	170A	9/30/2019	270.94	P	1660.100.1000.6737.170.0000.000.	N/A	N/A
N/A	Hood with fan		160A			Y		N/A	N/A
N/A	Washer- Whirlpool (old broken)		560A			Y		N/A	N/A
N/A	Dryer- Whirlpool (broken)		560A			Y		N/A	N/A
1015473	COPIER LEASE US BANK EQUIPMENT FINANCE		520	7/1/2021	351,396.00	O	6100.100.5000.6832.525.0000.000.	N/A	N/A
1015473A	COPIER LEASE US BANK EQUIPMENT FINANCE		520	5/15/2023	1,796.76	O	4663.100.5000.6832.105.0000.000.	N/A	N/A
1015473B	COPIER LEASE US BANK EQUIPMENT FINANCE		520	9/6/2023	7,969.20	O	6100.100.5000.6832.595.0000.000.	N/A	N/A
N/A	8' white boar		120A			B		N/A	N/A
N/A	29 student desks		120A			B		N/A	N/A
N/A	3 student chairs		120A			B		N/A	N/A
N/A	1 octagon table		120A			B		N/A	N/A
N/A	1 6' plastic table		120A			B		N/A	N/A
N/A	1 horseshoe table		120A			B		N/A	N/A
N/A	1 wooden pallet		120A			B		N/A	N/A
N/A	5' tables		120A			B		N/A	N/A
N/A	Computer screens		120A			B		N/A	N/A
N/A	Wooden bench		120A			B		N/A	N/A
N/A	Hp LaserJet 1300	CNBJK37060	210A			B		N/A	N/A
N/A	Dell ultrasharp wide panel monitor		210A			B		N/A	N/A
N/A	(15) Q straint wheelchair retractors		540A			5		3732184	03/26/25
N/A	Ricon stow lift springs		540A			5		3732184	03/26/25
N/A	Rincon stow lift keepers		540A			5		3732184	03/26/25
N/A	Rincon cam assm		540A			5		3732184	03/26/25
N/A	Rincon stow lift solenoid		540A			5		3732184	03/26/25
N/A	Rincon fold out springs		540A			5		3732184	03/26/25

N/A	Blue bird cover latch (8)		540A			5		3732184	03/26/25
N/A	19 apple keyboards		210A			B		N/A	N/A
N/A	1 Keyboard black		210A			B		N/A	N/A
N/A	9 apple mice		210A			B		N/A	N/A
N/A	4 apple printers		210A			B		N/A	N/A
N/A	Misc. Apple cords		210A			B		N/A	N/A
N/A	1 document scanner		210A			B		N/A	N/A
N/A	6 Burners		210A			B		N/A	N/A
N/A	10 monitors		210A			B		N/A	N/A
N/A	2 monitors stands		210A			B		N/A	N/A
N/A	1 pair of speakers		210A			B		N/A	N/A
1005742	INSPIRON 13 7000 370531	DBR9ZB2	160A	8/2/2016	959.17	5	6100.100.2580.6737.575.0000.000.	3732747	03/26/25
N/A	18 boxes XEROX toner and cartridge		150A			5		3732747	03/26/25
N/A	7 boxes HP toner and cartridge		550/540			5		3732747	03/26/25
N/A	7 boxes XEROX toner and cartridge		510A			5		3732747	03/26/25
N/A	6 boxes XEROX toner and cartridge		220A			5		3732747	03/26/25
N/A	18 boxes XEROX toner and cartridge		160A			5		3732747	03/26/25
N/A	12 boxes XEROX toner and cartridge		170A			5		3732747	03/26/25
N/A	12 boxes XEROX toner and cartridge (HR)		500A			5		3732747	03/26/25
N/A	2 Boom boxes Old		170A			5		3732747	03/26/25
N/A	tripod		170A			B		3732747	03/26/25
1005128	MILK COOLER TURBO AIR 254845	T98114F15	120A	6/22/2015	2,405.06	5	5100.100.3100.6731.120.0000.000.	3732373	03/26/25

Disposal	DESCRIPTION	Disposal	DESCRIPTION
5	AUCTION/OBSOLETE	M	MISPLACED
A	ADMINISTRATIVE ADJUSTMENT	N	NOT COST EFFECTIVE, NEEDED, SR
B	PHYSICAL DAMAGE/BROKEN	O	OTHER
C	CASUALTY LOSS	P	PARTED OUT
D	<\$1000 SO DELETED	R	RETURNED MERCHANDISE
DM	DEMOLITION	S	SOLD/SALVAGED
E	EXCHANGED MERCHANDISE	T	TRADE IN
I	INSURANCE COMPENSATED	V	VANDALISM OR THEFT
J	TRANSFER TO OTHER CTED	W	WARRANTY/REPLACEMENT
L	LOAN RECALLED	Y	RECYCLE / SCRAPPED

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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F-1	March 25, 2025
Agenda Item Number	Board Meeting Date

Item: Recommend Approval to Hire Chief Financial Officer to become Effective July 1, 2025

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Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus

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District administration recommends approval of Monique Mata to serve as the next Chief Financial Officer, to become effective July 1, 2025.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

F-2  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Recommend Approval to Table the Vista Higher Learning Senderos Levels 1-4  
Textbooks for Spanish Classes at Flowing Wells Junior High and Flowing Wells  
Item: High School

Submitted By: Dr. Kevin Stoltzfus/Dr. Audrey Reff Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Dr. Audrey Reff

District administration recommends approval to table the Vista Higher Learning Senderos Levels 1-4 textbooks, which are under consideration for use in Spanish classes at Flowing Wells Junior High School and Flowing Wells High School. Dr. Audrey Reff and members of the Modern Language Curriculum Adoption Committee will provide information on their evaluation process. Pending Board approval, the resources would be tabled for a sixty-day period for public review and comment.

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *A. Reff* Superintendent: *Kevin Stoltzfus*

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

**FLOWING WELLS SCHOOL DISTRICT**  
**District Administration Center**

**MEMORANDUM**

**TO:** Governing Board Members  
Dr. Kevin Stoltzfus, Superintendent

**FROM:** Dr. Audrey Reff, Associate Superintendent

**RE:** Request 60-Day Table of Vista Higher Learning Spanish Textbooks

**DATE:** March 17, 2025

The District administration recommends a sixty-day table of the Vista Higher Learning *Sendero* level one through four textbooks to allow for public review and comment prior to a formal request to adopt the textbook for use in our junior high level one Spanish class and our high school levels one through four Spanish courses.

The Vista Higher Learning *Senderos* textbook aligns with the Arizona World and Native Language Standards and emphasizes the American Council on Teaching Foreign Languages (ACTFL) five C goal areas: Communication, Cultures, Connections, Comparisons, and Communities. The curriculum is organized into six lessons per level and each lesson provides context for learning grammar and vocabulary which is applied as students listen, speak, read, and write to develop competencies in the five goal areas.

As students move through the complete *Senderos* program their Spanish proficiency will grow from being able to speak conversationally to greet new acquaintances, introduce themselves, and say goodbye in lesson one of level one to academic reading, writing, listening, and speaking across varied contexts. In lesson six of level four, students will use academic language to discuss the environment, natural resources, and natural phenomena around the world, such as coral reefs in the Caribbean; an underwater national park in the Dominican Republic; and rain forests in Puerto Rico.

According to the committee, their top reasons for selecting the Vista Higher Learning *Senderos* textbook include: the deep cultural integration throughout; engaging features such as fotonovelas, audios, maps, vocabulary tutorials, videos, and grammar tutorials; systematic and explicit approach to grammar and vocabulary; and the accessibility of the online platform. The textbooks are engaging for both students and teachers and support students' progression from beginning to advanced Spanish language proficiency.

The adoption committee included: Mario Ruiz, Flowing Wells Junior High School teacher and Mayra Duran, Federica Monarrez, Jeffrey Owens, and Alberto Urquidez, Flowing Wells High School Spanish teachers. I led the process and worked closely with the committee throughout. The committee also reviewed resources by Carnegie Learning and Wayside Publishing before choosing the Vista Higher Learning textbook.

I will be available to provide additional information and answer questions during the regularly scheduled Governing Board Meeting. Thank you for your consideration.

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

F-3  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Recommend Approval to Table Vista Higher Learning D'Accord Levels 1-3  
Item: Textbooks for French Classes at Flowing Wells High School.

Submitted By: Dr. Kevin Stoltzfus/Dr. Audrey Reff Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Dr. Audrey Reff

District administration recommends approval to table Vista Higher Learning D'Accord Levels 1-3 textbooks, which are under consideration for French classes at Flowing Wells High School. Dr. Audrey Reff and members of the Modern Language Curriculum Adoption Committee will provide information on their evaluation process. Pending Board approval, the resources would be tabled for a sixty-day period for public review and comment.

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *A. Reff* Superintendent: *Kevin Stoltzfus*

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

**FLOWING WELLS SCHOOL DISTRICT**  
**District Administration Center**

**MEMORANDUM**

**TO:** Governing Board Members  
Dr. Kevin Stoltzfus, Superintendent

**FROM:** Dr. Audrey Reff, Associate Superintendent

**RE:** Request 60-Day Table of Vista Higher Learning French Textbooks

**DATE:** March 17, 2025

The District administration recommends a sixty-day table of the Vista Higher Learning *D'Accord* level one through three textbooks to allow for public review and comment prior to a formal request to adopt the textbook for use in our high school levels one and two French courses.

The Vista Higher Learning *D'Accord* textbook aligns with the Arizona World and Native Language Standards and emphasizes the American Council on Teaching Foreign Languages (ACTFL) five C goal areas: Communication, Cultures, Connections, Comparisons, and Communities. The curriculum is organized into eight units in level one and seven units in level two. Each unit provides context for learning grammar and vocabulary which is applied as students listen, speak, read, and write to develop competencies in the five goal areas.

As students progress through the *D'Accord* program their French proficiency will grow from being able to speak conversationally to greet new acquaintances, introduce themselves, and say goodbye in lesson one of level one to academic reading, writing, listening, and speaking across varied contexts. In lesson seven of level two, for example, students will use academic language to discuss theatre and the performing arts, film, and television throughout the French speaking world. By the end of level three, students will discuss preservation and destruction of the natural world.

According to the committee, the top reasons for selecting the Vista Higher Learning *D'Accord* textbook include: the many and varied multimodal learning features; opportunities for differentiation; systematic and explicit grammar and vocabulary progressions; and access to multiple practice and assessment resources. The textbooks are engaging for both students and teachers and support students' progression from beginning to more advanced French language proficiency.

The adoption committee included: Jeffrey Owens, Flowing Wells High School French and Spanish teacher; Mayra Duran, Federica Monarrez, and Alberto Urquidez, Flowing Wells High School Spanish teachers; and Mario Ruiz, Flowing Wells Junior High School teacher. I led the process and worked closely with the committee throughout. The committee also reviewed resources by Carnegie Learning and Wayside Publishing before choosing the Vista Higher Learning textbook.

I will be available to provide additional information and answer questions during the regularly scheduled Governing Board Meeting. Thank you for your consideration.

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

F-4  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Item: Recommend Approval of Revisions to Position Descriptions for Computer Lab Technician and Elementary Library Technician, to become effective in FY2025-2026

Submitted By: Dr. Kevin Stoltzfus/Dr. Tabettha Finchum Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Dr. Tabettha Finchum

District administration recommends approval of revisions to the position descriptions for Computer Lab Technician and Elementary Library Technician. Both sets of revisions reflect changes that have occurred with the introduction of the new elementary STEAM specials classes and which previously have been discussed and reviewed with the employees in these positions. The position description for Computer Lab Technician adds responsibilities associated with assisting with STEAM classes, removes language about independently teaching technology lessons, and updates language regarding technology maintenance. The position description for Library Technician updates language regarding the frequency of library instruction and support and adds language regarding assisting with designing and delivering instructional activities and interventions. Revisions are detailed with red strike-through text for deletions and blue text for additions in the attached draft documents.

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head:  Superintendent: 

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_



## FLOWING WELLS SCHOOL DISTRICT JOB DESCRIPTION

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<b>JOB TITLE:</b>	<b>COMPUTER LAB TECHNICIAN AND STEAM INSTRUCTIONAL ASSISTANT <del>COMPUTER LAB TECHNICIAN</del></b>
<b>DEPARTMENT:</b>	School
<b>REPORTS TO:</b>	Principal
<b>FLSA STATUS/CLASSIFICATION:</b>	Non-Exempt
<b>SUPERVISORY DUTIES:</b>	None
<b>APPROVED ON:</b>	<del>04/26/2016</del> –03/25/2025

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### **SUMMARY:**

Assists the elementary STEAM teacher in preparation and delivery of science, technology, engineering, art, and mathematics instruction in grades K-3 and, as needed, in grades 4-6. ~~Instructs computer skills to staff and students in grades K-6 in support of the teaching curriculum and~~ Manages computer operations in the elementary school.

### **ESSENTIAL DUTIES & RESPONSIBILITIES:**

- Assists the STEAM teacher with establishing and maintaining ~~Establishes and maintains~~ a classroom climate to teach students proper procedures and behaviors applicable to the use of computers and other instructional technology.
- Assists with teaching the district STEAM Curriculum. ~~Teaches to the Arizona State Technology Standards.~~
- ~~Maintains teacher and student schedules for computer lab use.~~
- Assists with maintaining ~~Maintains~~ an orderly classroom environment—keeps inventory, catalogs and organizes classroom materials for student use.
- ~~Evaluates and selects educational software.~~
- Schedules ~~district assessments and administers tests to students~~ and assists with state test administration and proctoring as needed. ~~processes reports for teachers and administrators.~~
- Coordinates with the STEAM teachers to provide instruction to individual students or small groups classes by ~~developing teaching~~ lesson plans at the appropriate instructional level.
- Provides technology in-services to personnel.
- ~~Maintains computer work stations, generates site technology work orders, and tracks the progress of repairs.~~
- ~~Operates database system for all information.~~
- ~~Installs, copies, evaluates, and distributes software for all site computers.~~
- Provides on-site technical support, ~~e.g., printer sharing and mapping network drives.~~ including set up and maintenance of student and staff work stations, printers, display devices, and other peripheral devices; software installation; general troubleshooting; submission of work orders; and tracking work order status.
- Maintains inventory and asset tracking system for technology devices.
- Sets up and operates technology equipment for classroom projects, meetings, and guest teachers.
- Assists with cafeteria and playground supervision.
- Other duties as assigned.

### **KNOWLEDGE, SKILLS & ABILITIES:**

- Ability to communicate effectively verbally and in writing.
- Knowledge of computers, software, and internet skills.
- Skills in typing, filing, cataloging, and record keeping.
- Ability to work effectively with groups of students within a limited time frame.
- Ability to work effectively with a minimum of supervision.
- Willingness to attend in-service workshops, conferences, and classes to upgrade skills.
- Ability to evaluate, diagnose and do minor repairs on technology equipment.



## FLOWING WELLS SCHOOL DISTRICT JOB DESCRIPTION

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- Ability to apply common sense understanding to solve practical problems and deal with a variety of situations.
- Ability to work cooperatively and courteously with staff, students, parents and community members.
- Knowledge of applicable Federal and State laws, District procedures and Board policies.
- Ability to handle confrontation and conflict without an emotional response.
- Must possess time management skills.

### **QUALIFICATIONS & REQUIREMENTS:**

#### **Education & Experience:**

- A high school diploma or equivalent.
- Must possess an Associate's degree or 60 semester hours of coursework documented on an official transcript from an accredited institution of higher education; or pass a formal state assessment such as Master Teacher's Para Educator Learning Network.
- A minimum of 2 years related work experience.
- Working experience with networked computers desired.

**Computer Proficiency:** Demonstrated general proficiency in computer programs including Microsoft Excel, Word, Publisher and PowerPoint.

#### **PHYSICAL DEMANDS:**

*The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

While performing the duties of this job, the employee is required to reach with hands and arms. The employee is frequently required to sit, stand and walk. The employee frequently will be required to lift/move 25 pounds and could occasionally lift/move up to 50 pounds.

#### **WORK ENVIRONMENT:**

Indoor environment. This position regularly works indoors. The noise level in the work environment is generally quiet to moderate and may become excessively noisy at times. Will have contact with students, employees, external agencies and the public.

*Disclaimer: The duties and responsibilities identified in this position description are illustrative only and are in no way intended to be a complete list of activities that may be required of an incumbent. The information contained in this job description is for compliance with the American Disabilities Act (ADA) and is not an exhaustive list of duties performed for this position. Additional duties are performed by the individual currently holding this position and additional duties may be assigned.*



## FLOWING WELLS SCHOOL DISTRICT JOB DESCRIPTION

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<b>JOB TITLE:</b>	<b>ELEMENTARY LIBRARY TECHNICIAN</b>
<b>DEPARTMENT:</b>	School
<b>REPORTS TO:</b>	Principal
<b>FLSA STATUS/CLASSIFICATION:</b>	Non-Exempt
<b>SUPERVISORY DUTIES:</b>	None
<b>APPROVED ON:</b>	<del>04/26/2016</del> 03/25/2025

---

### **SUMMARY:**

~~Assists students' experience in reading, listening, and viewing library materials by providing maximum access to the library collection in an atmosphere conducive to learning.~~ Assists students in engaging with reading, listening, and viewing library materials by ensuring easy access to the collection in an atmosphere conducive to learning. Provides small group and individual instructional interventions to support student learning and academic growth.

### **ESSENTIAL DUTIES & RESPONSIBILITIES:**

- Maintains a clean, orderly, and attractive library environment.
- Maintains ~~daily~~ library operations, including checking out, checking in, re-shelving books, running ~~daily~~ checkout statistic reports, and sending out overdue notices.
- Provides library services for students, staff, and community volunteers.
- Provides instruction in library skills and teaches students ~~proper~~ ~~appropriate~~ procedures and behaviors ~~to use in the library.~~ ~~for using the library.~~
- When assigned, ~~designs and delivers daily lesson plans for each grade level to deliver in daily, regularly scheduled classes.~~ ~~assists in the design and delivery of lessons, activities, and interventions with individual students, small groups, and classes.~~
- Enhances students' literary appreciation through storytelling, book talks, audiovisuals, and special projects.
- Instructs students and staff in the use of library computers and software.
- Requisitions, processes, and maintains computerized files and inventory of all library books, periodicals, supplies, and audiovisual materials.
- Correlates selection of books and materials with student curriculum and library media selection guidelines.
- Repairs or discards damaged books, equipment, and obsolete materials.
- Assists with cafeteria and playground supervision.
- ~~Other duties as assigned.~~

### **KNOWLEDGE, SKILLS & ABILITIES:**

- Ability to communicate effectively verbally and in writing.
- Ability to efficiently complete clerical tasks.
- Ability to apply common sense understanding to solve practical problems and deal with a variety of situations.
- Ability to work cooperatively and courteously with staff, students, parents and community members.
- ~~Ability to establish and maintain positive relationships and expectations for student behavior in all settings.~~
- ~~Ability to deliver interventions; track and report student progress.~~
- Willingness to attend in-service meetings and workshop programs to upgrade required skills.
- Knowledge of applicable Federal and State laws, district procedures and Board policies.
- Ability to handle confrontation and conflict without an emotional response.
- Skills in time management.



## FLOWING WELLS SCHOOL DISTRICT JOB DESCRIPTION

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### **QUALIFICATIONS & REQUIREMENTS:**

#### **Education & Experience:**

- A high School diploma or equivalent.
- Must possess an Associate's degree or 60 semester hours of coursework documented on an official transcript from an accredited institution of higher education; or pass a formal state assessment such as Master Teacher's Para Educator Learning Network.
- Additional training in child psychology and guidance, classroom management, special education needs, or other related areas of study is desirable.

**Computer Proficiency:** Demonstrated general proficiency in computer programs including Microsoft Excel and Word, and Library software.

### **PHYSICAL DEMANDS:**

*The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

While performing the duties of this job, the employee is required to reach with hands and arms. The employee is frequently required to sit, stand and walk. The employee may be required to move ten pounds and could occasionally push, pull, lift or move weights up to thirty pounds.

### **WORK ENVIRONMENT:**

Indoor environment. This position regularly works indoors. The noise level in the work environment is generally quiet to moderate and may become excessively noisy at times. Will have contact with students, employees, external agencies and the public.

*Disclaimer: The duties and responsibilities identified in this position description are illustrative only and are in no way intended to be a complete list of activities that may be required of an incumbent. The information contained in this job description is for compliance with the American Disabilities Act (ADA) and is not an exhaustive list of duties performed for this position. Additional duties are performed by the individual currently holding this position and additional duties may be assigned.*

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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G-1	March 25, 2025
Agenda Item Number	Board Meeting Date

Item: Discussion of Possible New Solar Installations at Four District Sites

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus

---

District administration presents for review and discussion the possibility of expanding our current solar installations to include new canopies, likely at Flowing Wells High School, Homer Davis Elementary School, the Maintenance and Transportation yard, and the District Office. The District has begun discussions with Veregy to evaluate the potential for cost savings on our electrical utilities. We would use a model in which the District owns the equipment, using financing to pay the up-front capital costs and then applying the utility savings toward the loan on the equipment. Initiating this project in the current year would allow the District to pursue federal subsidies to reimburse approximately 30% of the capital costs. Additionally, future bond sales could be used to pre-pay the balance on the equipment.

---

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_



# Flowing Wells Unified School District

Governing Board Presentation

March 25, 2025

# Agenda

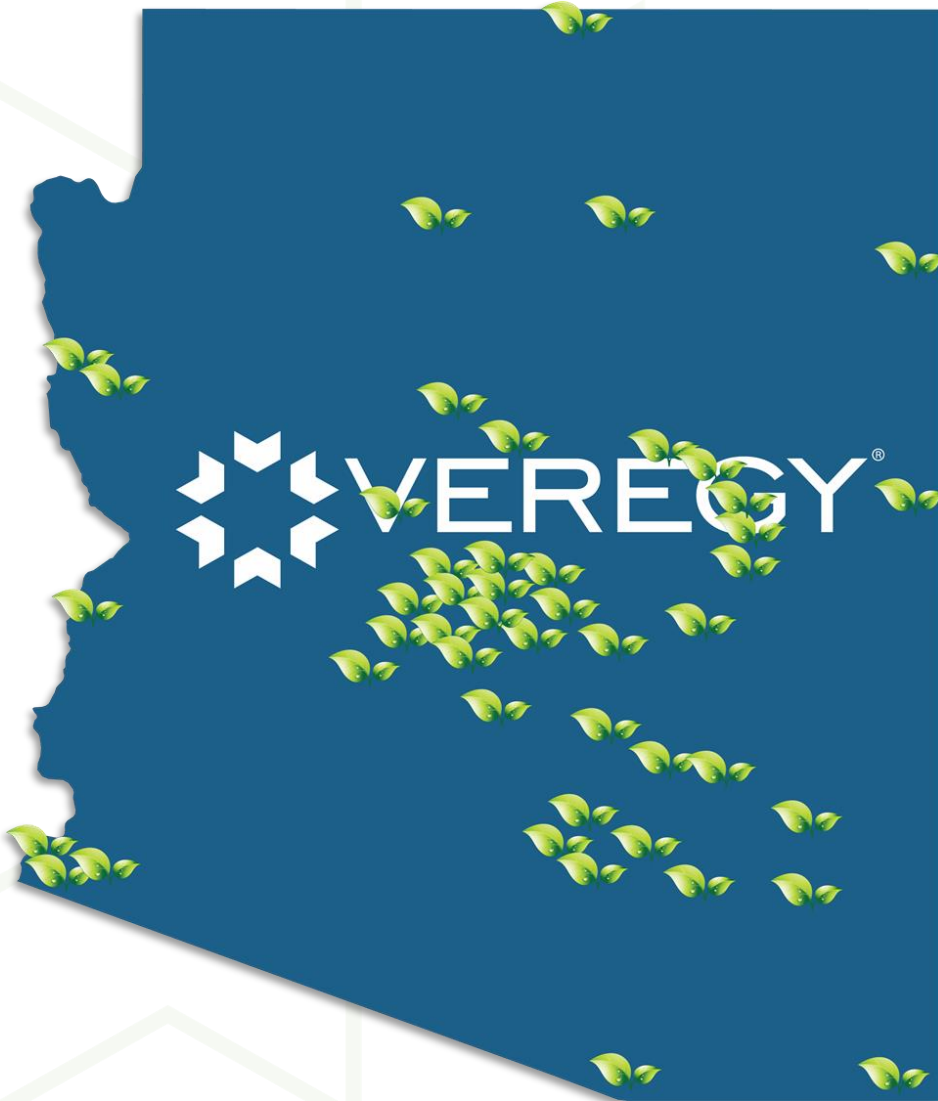
- 01** Introduction
- 02** Funding Opportunities
- 03** Project Economics
- 04** Path Forward

65

# Our Tenure in the Arizona Energy Savings Industry



We are an Arizona Company



**#1** *Arizona Home Grown*

**#1** *Only K-12 ESCO in Arizona*

**35** *Year History in Arizona*

**\$450** *Million in Energy Savings Achieved*

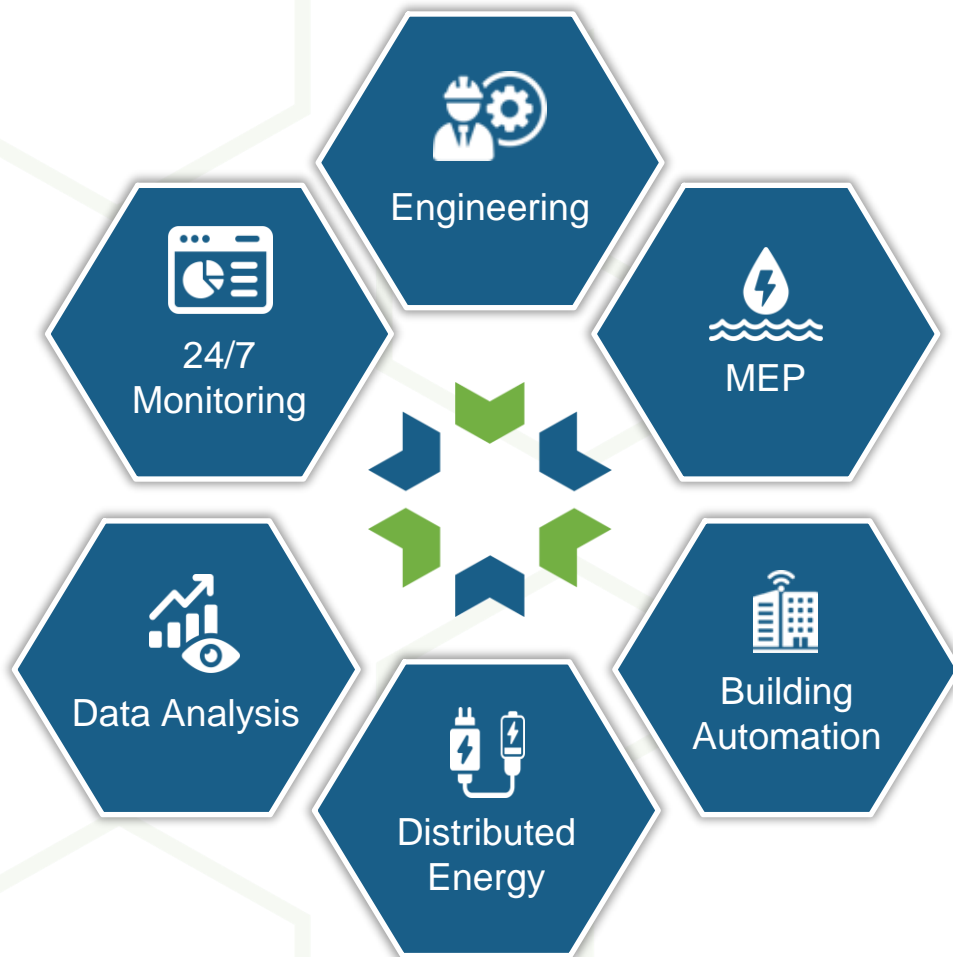
**500+** *Individual Public Building Projects*

**3** *Arizona Offices - Tucson & Phoenix*

**95%** *Work Done In-House*

66

# In-House Capabilities



Veregy In-House Expertise:  
65 Engineers  
32 Project Managers  
400+ Construction/Implementation Specialists

Veregy is the primary partner for building maintenance projects, day-to-day facility monitoring, and energy efficient infrastructure upgrades to support K12 district needs.

# Arizona K-12 Experts



Veregy has a proven track record of successful K12 partnerships across the country. We're especially proud of our extensive experience with K12 across all of Arizona.

■ Multi-Phase Projects    
 ■ Facilities Maintenance Projects    
 ■ Performance Contract Projects

- Balsz Elementary School District
- Gadsden Elementary School District
- Glendale Elementary School District
- Glendale Union High School District
- Page Unified School District
- Pendergast Elementary School District
- Peoria Unified School District
- San Carlos Unified School District
- Santa Cruz Valley Unified School District
- Show Low Unified School District
- Sunnyside Unified School District
- Tolleson Union High School District
- Washington Elementary School District
- Alhambra Elementary School District
- Avondale Elementary School District
- Cartwright School District
- Cave Creek Unified School District
- Creighton School District
- Dysart Unified School District
- Flagstaff Unified School District
- Florence Unified School District
- GreatHearts Arizona
- Holbrook Unified School District
- Humboldt Unified School District
- JO Combs Unified School District
- Kingman Unified School District
- Kyrene Elementary School District
- Litchfield Elementary School District
- Littleton Elementary School District
- Mingus Union High School District
- Nogales Unified School District
- Northland Prep Academy
- Osborn Unified School District
- Palo Verde Elementary School District
- Prescott Unified School District
- Roosevelt School District
- Sahuarita Unified School District
- Scottsdale Unified School District
- Snowflake Unified School District
- Sedona-Oak Creek Joint Unified School District
- Winslow Unified School District
- Yuma School District

- Agua Fria Union High School District
- Amphitheater Public Schools
- Arizona Christian University
- Blackwater Community School
- Blue Ridge Unified School District
- Bourgade Catholic High School
- Buckeye Elementary School District
- Buckeye Union High School District
- Bullhead City Elementary School District
- Catalina Foothills School District
- Deer Valley Unified School District
- Grand Canyon Unified School District
- Higley Unified School District
- Laveen Elementary School District
- Madison School District
- Marana Unified School District
- Mesa Unified School District
- Miami Unified School District
- Paloma Elementary School
- Palominas Elementary School District
- Paradise Valley Unified School District
- Phoenix Elementary School District
- Phoenix Union High School District
- Queen Creek Unified School District
- Red Rock Elementary School District
- Riverside School District
- Sacaton Elementary School District
- Saddle Mountain Unified School District
- Tempe Union High School District
- Thatcher Unified School District
- Tolleson Elementary School District
- Tucson Unified School District
- Union Elementary School District
- Wilson School District



68



## Investment Tax Credit & The Inflation Reduction Act

The Investment Tax Credit (ITC) a one-time base credit increased from 26%-30% on 1/1/23.

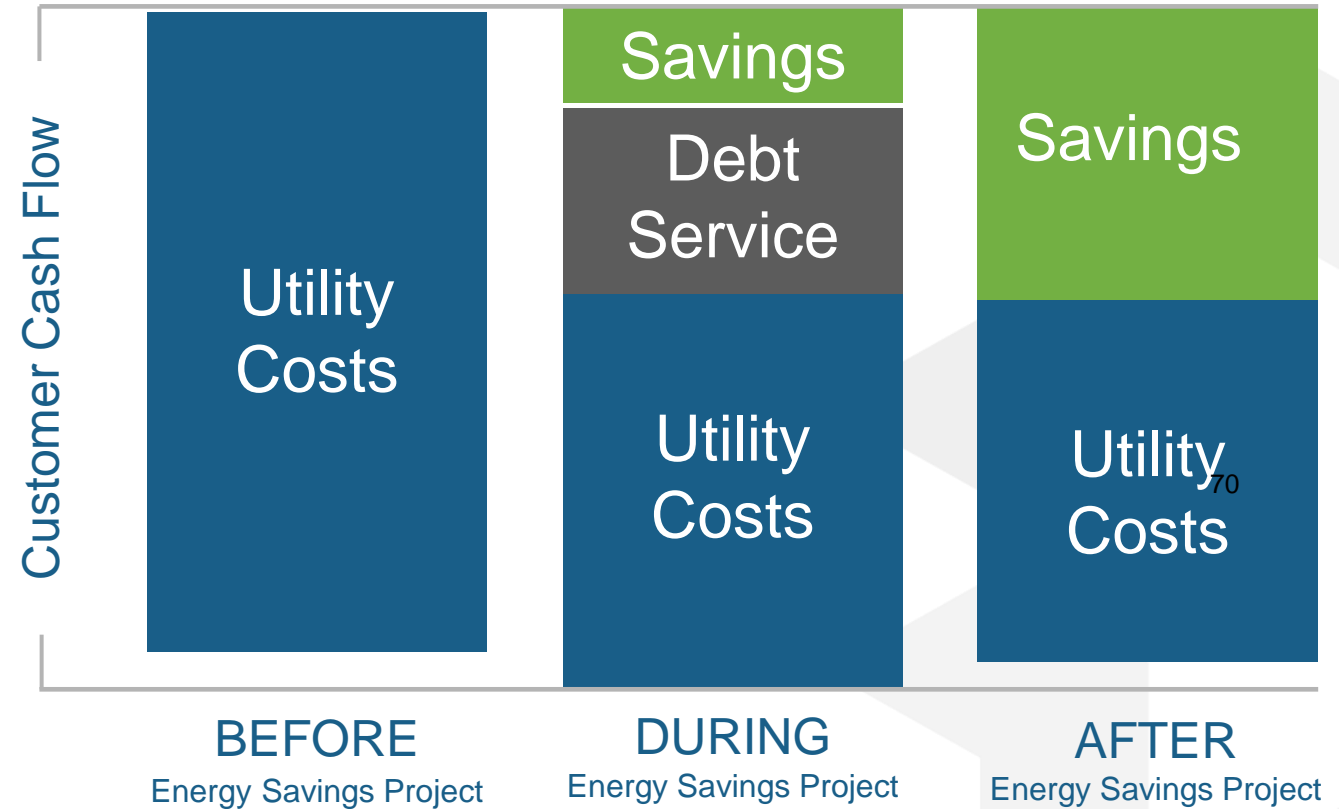
Direct Pay option for schools, municipalities, higher education, and other political subdivisions.

District has the opportunity to receive 40% of the total cost back from the IRS for installing solar.



# Self-Funded Capital Improvements

- Arizona Statute: Money saved on energy and operating costs pay for building improvements – **Guaranteed - Per A.R.S 15-213.01**
- If the project fails to reduce costs as guaranteed, VEREGY pays the difference
- Uses current funds spent on utility bills to pay for infrastructure
- Enhanced operational and energy efficiency
- Redirection of maintenance and operations costs while improving building value
- Improves Sustainability Planning and reduces Carbon Footprint
- Eligible for Rebates, Grants, Tax Credits
- Guaranteed Direct Savings Pays for Project



# Potential Project Economics



## Financial Projection

Approx. Project Cost	\$2,974,900
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Approx. Maximum IRA Incentive	\$1,011,480
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Finance Term	20-25 Yrs
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<b>TOTAL LIFETIME SAVINGS (40 yr)</b>	<b>\$11,580,350</b>
---------------------------------------	---------------------

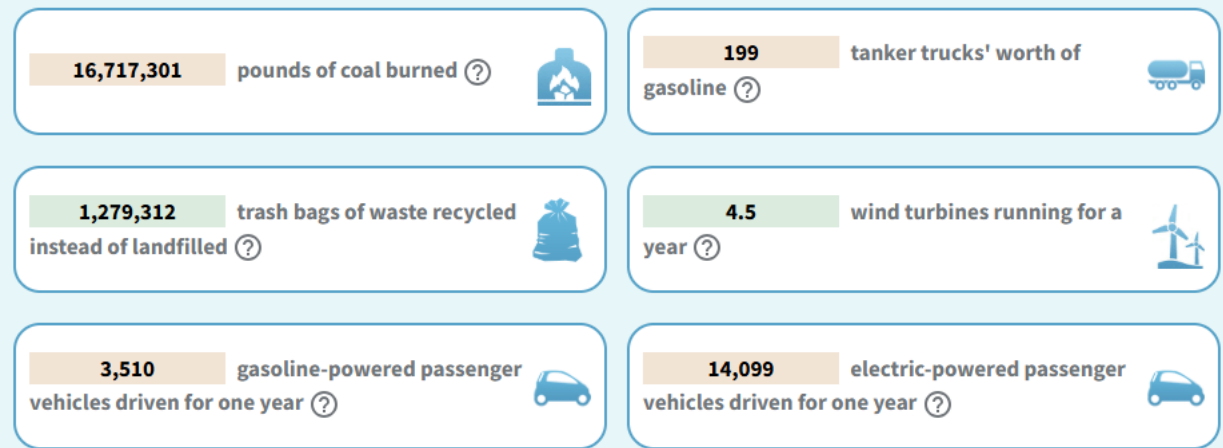
Site Name	ECM Description
Admin Center - District Office	PV Solar
Homer Davis	PV Solar
Flowing Wells HS	PV Solar
Maintenance Transportation Yard	PV Solar

71

## Benefits

- ✓ 40-year lifespan of solar, with projected savings of \$11MM
- ✓ Lifetime production of 26,119,260 kilowatt-hours
- ✓ Access to hands-on STEM learning opportunities
- ✓ Transparent 24/7 monitoring for real-time educational benefits
- ✓ Shaded Canopies
- ✓ Utilizes existing budget
- ✓ Reduced energy expenses
- ✓ Greenhouse Gas Emission Reductions
- ✓ Environmental stewardship in the community
- ✓ Guaranteed savings - A.R.S. 15-213.01

## Environmental Equivalencies



- Governing Board Approval of Resolution
- Execute Guaranteed Savings Agreement
- Safe Harbor Project
- Construction Begins





Thank You, Any Questions?

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

---

G-2 March 25, 2025

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Agenda Item Number Board Meeting Date

Item: Acceptance of Fiscal Year 2024 Audit Reports and Compliance Questionnaire

Submitted By: Dr. Kevin Stoltzfus/Stacy Trueblood Date: March 12, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Stacy Trueblood

---

A.R.S. 15-914 requires school districts that have an adopted M&O budget limit in excess of \$2,000,000 annually to contract for an annual financial statement audit and the completion of the USFR compliance questionnaire. School districts that expend more than \$750,000 in federal revenues must also contract for a federal single audit. Section H of the statute requires the Governing Board to publicly accept all audits and compliance questionnaires through a roll call vote. The FY2024 Annual Comprehensive Financial Report, USFR Compliance Questionnaire, Single Audit Reporting Package, and Governance Communication Letter are presented for review and recommended acceptance.

---

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Stacy Trueblood* Superintendent: *Kevin Stoltzfus*

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_



# **Flowing Wells Unified School District**

## **Potential Finds Opportunity**

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

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**1556 W Prince Rd \* Tucson, Arizona 85705**

**Flowing Wells Unified School District No. 8**

**Tucson, Arizona**

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

Issued by:  
Business Services Department

## Flowing Wells Unified School District No. 8

### Table of Contents

	<b><u>Page</u></b>
<b><u>Introductory Section</u></b>	
Letter of Transmittal	1
ASBO Certificate of Excellence	6
GFOA Certificate of Achievement	7
Organizational Chart	8
List of Principal Officials	9
<b><u>Financial Section</u></b>	
Independent Auditor's Report	13
Management's Discussion and Analysis (MD&A)	19
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	32
Statement of Activities	33
Fund Financial Statements:	
Balance Sheet – Governmental Funds	36
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	39
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	40
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities	42
Notes to Financial Statements	43
Required Supplementary Information	
Schedule of Revenues Expenditures and Changes in Fund Balances – Budget and Actual:	
General Fund	69
Federal and State Grants	70
Other Special Revenue	71
Pension Schedules	72
Notes to Required Supplementary Information	74
Combining and Individual Fund Financial Statements and Schedules	
Governmental Funds:	
Combining Balance Sheet – All Non-Major Governmental Funds	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Non-Major Governmental Funds	82
Governmental Funds:	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Classroom Site	84
Instructional Improvement	85
Food Service	86
Debt Service	87
Other Capital Projects	88

## Flowing Wells Unified School District No. 8

### Table of Contents

<b><u>Statistical Section</u></b>	<b><u>Page</u></b>
Financial Trends:	
Net Position by Component	91
Expenses, Program Revenues, and Net (Expense)/Revenue	92
General Revenues and Total Changes in Net Position	94
Fund Balances – Governmental Funds	96
Governmental Funds Revenues	98
Governmental Funds Expenditures and Debt Service Ratio	100
Other Financing Sources and Uses and Net Changes in Fund Balances – Governmental Funds	102
Revenue Capacity:	
Net Limited Assessed Value and Full Cash Value of Taxable Property by Class	103
Net Full Cash Assessed Value of Taxable Property by Class	104
Property Tax Assessment Ratios	105
Direct and Overlapping Property Tax Rates	106
Principal Property Taxpayers	107
Property Tax Levies and Collections	108
Debt Capacity:	
Outstanding Debt by Type	109
Direct and Overlapping Governmental Activities Debt	110
Direct and Overlapping General Bonded Debt Ratios	110
Legal Debt Margin Information	111
Demographic and Economic Information:	
County-Wide Demographic and Economic Statistics	112
Principal Employers	113
Operating Information:	
Full-Time Equivalent District Employees by Type	114
Operating Statistics	116
Capital Assets Information	117

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## **Introductory Section**

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# Flowing Wells Unified School District

*Potential Finds Opportunity*

IOLA FRANS ADMINISTRATION CENTER  
1556 W. PRINCE ROAD  
TUCSON, ARIZONA 85705-3087  
(520) 696-8801 | FAX: (520) 690-2400

January 23, 2025

Citizens and Governing Board  
Flowing Wells Unified School District No. 8  
1556 West Prince Road  
Tucson, Arizona 85705-3087

State law mandates that school districts required to undergo an annual single audit 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 Flowing Wells Unified School District No. 8 (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. 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 current enrollment of 5,277 students.

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 Flowing Wells School District is located on the northwest side of metropolitan Tucson covering an area of 13 square miles. Approximately, one-fourth of the District's area lies within the limits of the City of Tucson. During the 2023-24 school year, the District experienced an increase in net limited assessed valuation of \$6,706,533 and an increase in its net full cash assessed valuation of \$26,556,564. The District anticipates an increase in its assessed valuations in the next couple of years to reflect market conditions.

Numerous national and state awards and recognitions provide evidence of the quality of Flowing Wells programs and staff. In June 2017, Flowing Wells earned District Accreditation from the international accrediting body, AdvancED. Both Flowing Wells High School and Sentinel Peak High School (the District's alternative high school) earned re-accreditation through Cognia in the 2021-22 school year, and Flowing Wells Digital Campus, the District's online high school earned accreditation in the 2022-23 school year. In May 2023, Emily Meschter Early Learning Center earned its third five-star rating on First Things First's Quality First evaluation. All eight traditional Flowing Wells schools have earned the A+ designation by the Arizona Educational Foundation. Seven Flowing Wells teachers have earned Arizona Teacher of the Year honors, 16 teachers have been recognized as an Arizona Ambassador for Excellence (one of the top five teachers of the year), and 20 have been recognized among the top ten teachers in the state. Additionally, ten teachers have been selected as winner of the Raytheon Teacher Leader Award and 17 others have been chosen as finalists. Five high school teachers have been chosen as the University of Arizona Online Outstanding High School Teacher and 17 others have been chosen as finalists. Fourteen teachers currently hold National Board Certification. Ten programs have earned the prestigious Golden Bell Award presented by the Arizona School Boards Association. The Arizona Department of Education released school letter grades in November 2023; five schools earned A labels, three schools earned B labels, and one school earned a C label. The District earned an overall B label. According to Arizona Auditor General Reports, Flowing Wells consistently outperforms its comparison peer group in terms of student achievement in mathematics, English language arts, and science, and the District devotes a greater percentage of its budget to instruction than its peers.

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 legal level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established at the individual fund level for all funds. Funds that are not required to legally adopt a budget may have overexpenditures of budgeted funds, as the budget for these funds is simply an estimate and does not prevent the District from exceeding the budget as long as the necessary revenue is earned. 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 is not required to prepare an annual budget of revenue; therefore, a deficit budgeted fund balance may be presented.

## **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.** The economy in the Flowing Wells School District remains constant, with no significant positive or negative changes. The District is primarily residential with some small local businesses. The District had a small decrease in enrollment in the 2023-24 school year. The District anticipates a slight decrease in enrollment in the 2024-25 school year.

The District consists of a preschool, six elementary schools, one junior high school, one traditional high school, an alternative high school, and an on-line (digital) school. Support facilities include District administrative offices, and maintenance and transportation facilities. The average age of the school buildings is approximately 30 years. All campuses and facilities are maintained in a serviceable condition that meets local code and safety standards.

**Long-term Financial Planning.** The District has experienced relatively stable average daily membership and Arizona has increased the Base Support Level resulting in an increase in state aid revenue. The District expects enrollment to slightly decrease in fiscal year 2025 and remain stable in future years. With the uncertainty of future state funding, the District continues to review staffing needs and set priorities based on student needs.

The Governing Board authorized the call for a 13 percent maintenance and operations budget override in November 2023. The voters approved the override which will be in effect for seven years and will help the District continue its efforts to provide a premier education for our students.

The Arizona Department of Education awarded Douglas Elementary School, Homer Davis Elementary, Laguna Elementary School and Centennial Elementary School \$2.1 million over five years for the 21st Century Schools grants. The five-year grants provide resources to extend our school day and school year with additional academic tutoring and enrichment and provide parental engagement training. These are all strategies which have been promoted by local, state, and national policy makers as keys to restructuring and reinventing education for the 21st Century student.

**Major Initiatives.** The District was awarded over \$7.0 million in building renewal grants from the Arizona School Facilities Division. These funds were used to maintain and improve school campuses across the District.

## Awards and Acknowledgment

**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 thirty-sixth 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 continues to meet the programs' requirements and we are submitting it to ASBO and GFOA to determine its eligibility for the fiscal year ended June 30, 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 business services 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,



Dr. Kevin Stoltzfus  
Superintendent



Ms. Stacy Trueblood  
Chief Financial Officer



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

The Certificate of Excellence in Financial Reporting  
is presented to

## Flowing Wells Unified School District No. 8

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.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

**Ryan S. Stechschulte**  
President

A handwritten signature in black ink, reading 'James M. Rowan'.

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



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Flowing Wells Unified School District No. 8  
Arizona**

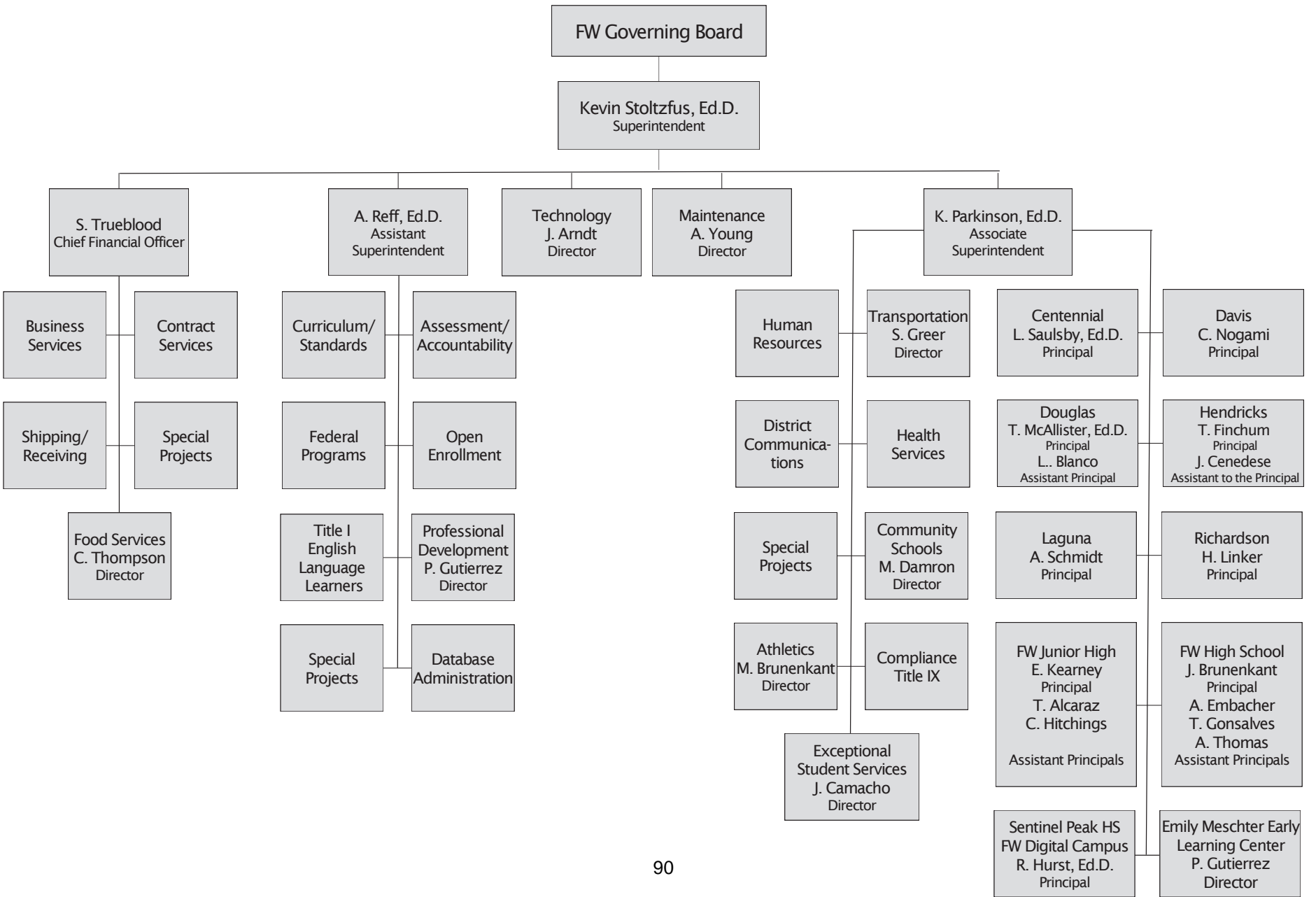
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

# Flowing Wells School District Organizational Chart 2023-2024



**Flowing Wells Unified School District No. 8**

**List of Principal Officials**

**Governing Board**

Kristie A. Hammar, President

Kevin Daily, Clerk

Wendy J. Effing, Member

Brianna Hamilton, Member

Stephanie Miller, Member

**Administrative Staff**

Dr. Kevin Stoltzfus, Superintendent

Dr. Kimberley E. Parkinson, Associate Superintendent

Dr. Audrey Reff, Assistant Superintendent

Ms. Stacy Trueblood, Chief Financial Officer

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**Financial Section**

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## Independent Auditor's Report

Governing Board  
Flowing Wells Unified School District No. 8

### **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 Flowing Wells Unified School District No. 8 (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 Flowing Wells Unified School District No. 8, as of June 30, 2024, and the respective changes in financial position 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 Flowing Wells Unified School District No. 8 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 January 23, 2025, on our consideration of Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8's internal control over financial reporting and compliance.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
January 23, 2025

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

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**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

As management of the Flowing Wells Unified School District No. 8 (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 \$5.9 million which represents a 22 percent increase from the prior fiscal year due to an increase in unrestricted state aid associated with changes in the base level support.
- General revenues accounted for \$53.1 million in revenue, or 70 percent of all current fiscal year revenues. Program specific revenue in the form of charges for services and grants and contributions accounted for \$23.1 million or 30 percent of total current fiscal year revenues.
- The District had approximately \$70.3 million in expenses related to governmental activities, an increase of seven percent from the prior fiscal year due to increases in salaries and related benefits.
- Among major funds, the General Fund had \$45.1 million current fiscal year revenues, which primarily consisted of state aid and property taxes, and \$43.5 million in expenditures. The General Fund's fund balance increase from \$16.3 million at the prior fiscal year end to \$17.7 million at the end of the current fiscal year was primarily due to an increase in state aid.

**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.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**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 are reported as governmental 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.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**Overview of Financial Statements**

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, Other Special Revenue, and Other Capital Projects 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.

**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 the major Special Revenue Funds 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 \$33.0 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.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**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	\$ 37,987,038	\$ 35,670,188
Capital assets, net	72,366,820	69,487,463
Total assets	<u>110,353,858</u>	<u>105,157,651</u>
Deferred outflows	<u>6,928,402</u>	<u>8,140,190</u>
Current liabilities	6,274,478	6,190,897
Long-term liabilities	<u>75,743,624</u>	<u>78,770,779</u>
Total liabilities	<u>82,018,102</u>	<u>84,961,676</u>
Deferred inflows	<u>2,291,096</u>	<u>1,237,204</u>
Net position:		
Net investment in capital assets	41,371,651	35,418,891
Restricted	13,798,437	12,468,724
Unrestricted	<u>(22,197,026)</u>	<u>(20,788,654)</u>
Total net position	<u>\$ 32,973,062</u>	<u>\$ 27,098,961</u>

At the end of the current fiscal year the District reported a negative unrestricted net position of \$22.2 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 \$2.1 million of bonds and \$234,494 in bond premium.
- The principal retirement of \$767,675 and \$89,497 of financed purchases and leases, respectively.
- The addition of \$7.2 million in capital assets through the construction of school improvements and purchases of vehicles, furniture, and equipment.
- The depreciation of \$4.3 million of capital assets.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**Government-Wide Financial Analysis**

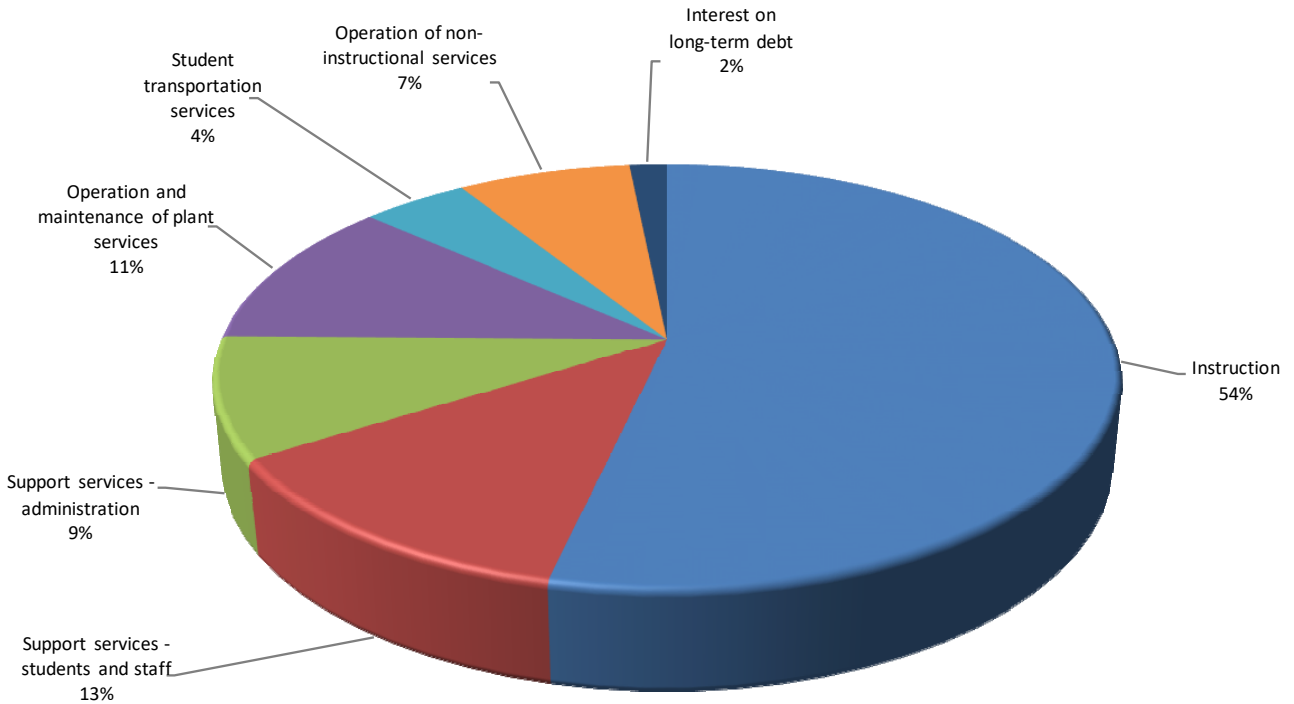
**Changes in net position.** The District's total revenues for the current fiscal year were \$76.2 million. The total cost of all programs and services was \$70.3 million. The following table presents a summary of the changes in net position for the fiscal years ended June 30, 2024 and June 30, 2023.

	Fiscal Year Ended June 30, 2024	Fiscal Year Ended June 30, 2023
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 3,553,742	\$ 4,628,767
Operating grants and contributions	14,187,310	15,089,828
Capital grants and contributions	5,359,046	1,861,213
General revenues:		
Property taxes	12,718,490	13,790,359
Investment income	1,007,511	765,052
Unrestricted state aid	38,524,340	35,235,722
Unrestricted federal aid	832,989	336,919
<b>Total revenues</b>	<u>76,183,428</u>	<u>71,707,860</u>
<b>Expenses:</b>		
Instruction	37,646,202	34,848,056
Support services - students and staff	8,797,129	8,512,529
Support services – administration	6,460,280	6,043,958
Operation and maintenance of plant services	7,964,059	7,344,474
Student transportation services	3,164,777	3,045,896
Operation of non-instructional services	5,167,582	4,432,311
Interest on long-term debt	1,109,298	1,205,817
<b>Total expenses</b>	<u>70,309,327</u>	<u>65,433,041</u>
<b>Changes in net position</b>	5,874,101	6,274,819
<b>Net position, beginning</b>	27,098,961	20,824,142
<b>Net position, ending</b>	<u>\$ 32,973,062</u>	<u>\$ 27,098,961</u>

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**Government-Wide Financial Analysis**

**Expenses - Fiscal Year 2024**



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

- Increase in unrestricted state aid of \$3.3 million due to an increase in base level funding and Proposition 123 funding.
- Capital Grants and Contributions increased \$3.5 million due to increased funding from the School Facilities Board for school improvement projects.
- Instruction expense increased \$2.8 million primarily due to increases in salaries and related benefits.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**Government-Wide Financial Analysis**

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.

	Year Ended June 30, 2024		Year Ended June 30, 2023	
	Total	Net (Expense)/	Total	Net (Expense)/
	Expenses	Revenue	Expenses	Revenue
Instruction	\$ 37,646,202	\$ (25,106,586)	\$ 34,848,056	\$ (21,029,299)
Support services - students and staff	8,797,129	(7,026,890)	8,512,529	(6,651,573)
Support services - administration	6,460,280	(6,358,419)	6,043,958	(5,716,826)
Operation and maintenance of plant services	7,964,059	(4,470,628)	7,344,474	(6,529,105)
Student transportation services	3,164,777	(3,146,333)	3,045,896	(2,847,097)
Operation of non-instructional services	5,167,582	(131,148)	4,432,311	(25,830)
Interest on long-term debt	1,109,298	(969,225)	1,205,817	(1,053,503)
Total	\$ 70,309,327	\$ (47,209,229)	\$ 65,433,041	\$ (43,853,233)

- The cost of all governmental activities this year was \$70.3 million.
- Federal and State governments and charges for services subsidized certain programs with grants and contributions and other local revenues of \$23.1 million.
- Net cost of governmental activities of \$47.2 million was financed by general revenues, which are made up of primarily property taxes of \$12.7 million and state aid of \$38.5 million. Investment earnings accounted for \$1.0 million of funding.

**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 29.7 million, an increase of \$1.7 million due primarily to an increase in unrestricted state aid.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**Financial Analysis of the District's Funds**

The General Fund comprises 60 percent of the total fund balance. Approximately \$16.7 million, or 94 percent of the General Fund's fund balance is unassigned.

The General Fund is the principal operating fund of the District. The increase in fund balance of \$1.4 million to \$17.7 million as of fiscal year end was a result of an increase in the base support level and Proposition 123 funding. General Fund revenues increased \$1.8 million as a result of increased state aid. General Fund expenditures increased \$469,705.

The fund balance in the Federal and State Grants Fund increased \$286,200. The Federal and State Grants Fund had revenues of \$12.8 million and expenditures of \$12.3 million as a result of an increase in COVID related grants.

The Other Special Revenue Fund's fund balance increased \$300,955 to \$4.5 million at fiscal year end, mostly due to an increase in revenue received from community school operations.

The Other Capital Projects Fund's fund balance decreased \$216,587 to \$22,207 as of fiscal year end, as a result of increased capital expenditures for building renewal projects.

**Budgetary Highlights**

Over the course of the year, the District revised the General Fund annual expenditure budget. The difference between the original budget and the final amended budget was a \$409,682 increase, or one 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 \$3.4 million was primarily due to budgeting for potential expenditures.

**Flowing Wells Unified School District No. 8  
Management’s Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**Capital Assets and Debt Administration**

**Capital Assets.** At year end, the District had invested \$129.0 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 \$7.1 million from the prior fiscal year due to the construction of school improvements and purchases of vehicles, furniture, and equipment. Total depreciation expense for the current fiscal year was \$4.3 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	\$ 7,530,371	\$ 14,355,355
Capital assets - depreciable, net	64,836,449	55,132,108
Total	\$ 72,366,820	\$ 69,487,463

The estimated cost to complete current construction projects is \$7.8 million.

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

**Debt Administration.** At year end, the District had \$31.5 million in long-term debt outstanding, \$3.1 million due within one year. Long-term debt decreased by \$3.2 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 \$87.7 million and the Class B debt limit is \$58.5 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 through 11.

**Flowing Wells Unified School District No. 8  
Management's Discussion and Analysis (MD&A)  
Year Ended June 30, 2024**

**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:

- Fiscal year 2023-24 budget balance carry forward (estimated \$2.7 million).
- District student population (estimated 4,946).
- Employee salary and benefit rates

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 \$43.2 million in fiscal year 2024-25. Increased payroll and employee benefit costs is the primary reason for the increase. State aid and property taxes are expected to be the primary funding sources. In addition, the District added a STEAM program with an estimated budget of \$380,000 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 Business Services Department, Flowing Wells Unified School District No. 8, 1556 West Prince Road, Tucson, Arizona 85705-3087.

## Basic Financial Statements

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**Government-Wide Financial Statements**

**Flowing Wells Unified School District No. 8**  
**Statement of Net Position**  
**June 30, 2024**

	<b>Governmental Activities</b>
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 24,655,650
Deposits	91,009
Property taxes receivable	308,402
Accounts receivable	30,724
Due from governmental entities	10,188,946
Prepaid items	829,931
Inventory	397,054
Leases receivable	50,519
Total current assets	36,552,235
Noncurrent assets:	
Net other postemployment benefit plan assets	1,434,803
Capital assets not being depreciated	7,530,371
Capital assets, net accumulated depreciation	64,746,523
Right-to-use assets, net accumulated amortization	89,926
Total noncurrent assets	73,801,623
<b>Total assets</b>	<b>110,353,858</b>
 <b>Deferred outflows of resources</b>	
Deferred charge on refunding	466,319
Pension plan items	6,257,956
Other postemployment benefit plan items	204,127
<b>Total deferred outflows of resources</b>	<b>6,928,402</b>
 <b>Liabilities</b>	
Current liabilities:	
Accounts payable	2,909,554
Accrued payroll and employee benefits	3,364,924
Compensated absences payable	639,067
Financed purchases payable	788,578
Leases payable	93,064
Bonds payable	2,215,000
Total current liabilities	10,010,187
Noncurrent liabilities:	
Non-current portion of long-term obligations	72,007,915
Total noncurrent liabilities	72,007,915
<b>Total liabilities</b>	<b>82,018,102</b>
 <b>Deferred inflows of resources</b>	
Pension plan items	1,525,405
Other postemployment benefit plan items	715,417
Leases	50,274
<b>Total deferred inflows of resources</b>	<b>2,291,096</b>
 <b>Net position</b>	
Net investment in capital assets	41,371,651
Restricted for:	
Instruction	7,329,553
Food service	1,742,578
Non-instructional purposes	1,757,173
Debt service	1,512,123
Capital outlay	22,207
Other postemployment benefit plan assets	1,434,803
Unrestricted	(22,197,026)
<b>Total net position</b>	<b>\$ 32,973,062</b>

**Flowing Wells Unified School District No. 8**  
**Statement of Activities**  
**For the Year Ended June 30, 2024**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenue</b>		<b>Capital Grants and Contributions</b>	<b>Net (Expense) Revenue and Changes in Net Position</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>		
<b>Governmental activities</b>					
Instruction	\$ 37,646,202	\$ 2,353,937	\$ 7,900,168	\$ 2,285,511	\$ (25,106,586)
Support services - students and staff	8,797,129	523,690	1,246,549		(7,026,890)
Support services - administration	6,460,280		101,861		(6,358,419)
Operation and maintenance of plant services	7,964,059	348,896	71,000	3,073,535	(4,470,628)
Student transportation services	3,164,777		18,444		(3,146,333)
Operation of non-instructional services	5,167,582	327,219	4,709,215		(131,148)
Interest on long-term debt	1,109,298		140,073		(969,225)
<b>Total governmental activities</b>	<u>\$ 70,309,327</u>	<u>\$ 3,553,742</u>	<u>\$ 14,187,310</u>	<u>\$ 5,359,046</u>	<u>(47,209,229)</u>
<b>General revenues</b>					
Property taxes					12,718,490
Investment income					1,007,511
Unrestricted state aid					38,524,340
Unrestricted federal aid					832,989
<b>Total general revenues</b>					<u>53,083,330</u>
<b>Changes in net position</b>					5,874,101
<b>Net position, beginning of year</b>					<u>27,098,961</u>
<b>Net position, end of year</b>					<u>\$ 32,973,062</u>

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## **Fund Financial Statements**

**Flowing Wells Unified School District No. 8**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2024**

	<u>General</u>	<u>Federal and State Grants</u>	<u>Other Special Revenue</u>	<u>Other Capital Projects</u>
<b>Assets</b>				
Cash and investments	\$ 13,428,997	\$ 1,862,739	\$ 4,522,011	\$ 93,863
Deposits				
Property taxes receivable	232,356			
Accounts receivable			30,724	
Due from governmental entities	6,213,453	1,775,829	63,166	1,845,325
Prepaid items	829,931			
Inventory	154,130			
Leases receivable	50,519			
<b>Total assets</b>	<u>\$ 20,909,386</u>	<u>\$ 3,638,568</u>	<u>\$ 4,615,901</u>	<u>\$ 1,939,188</u>
<b>Liabilities</b>				
Accounts payable	\$ 615,274	\$ 221,364	\$ 48,586	\$ 1,916,981
Accrued payroll and employee benefits	<u>2,379,989</u>	<u>598,430</u>	<u>40,753</u>	
<b>Total liabilities</b>	<u>2,995,263</u>	<u>819,794</u>	<u>89,339</u>	<u>1,916,981</u>
<b>Deferred inflows of resources</b>				
Unavailable revenues - property taxes	178,019			
Unavailable revenues - intergovernmental		315,398		
Leases	<u>50,274</u>			
<b>Total deferred inflows of resources</b>	<u>228,293</u>	<u>315,398</u>		
<b>Fund balances</b>				
Nonspendable	984,061			
Restricted		2,503,376	4,526,562	22,207
Unassigned	<u>16,701,769</u>			
<b>Total fund balances</b>	<u>17,685,830</u>	<u>2,503,376</u>	<u>4,526,562</u>	<u>22,207</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 20,909,386</u>	<u>\$ 3,638,568</u>	<u>\$ 4,615,901</u>	<u>\$ 1,939,188</u>

Non-Major Governmental Funds	Total Governmental Funds
\$ 4,748,040	\$ 24,655,650
91,009	91,009
76,046	308,402
	30,724
291,173	10,188,946
	829,931
242,924	397,054
	50,519
<u>\$ 5,449,192</u>	<u>\$ 36,552,235</u>
\$ 107,349	\$ 2,909,554
<u>345,752</u>	<u>3,364,924</u>
<u>453,101</u>	<u>6,274,478</u>
57,903	235,922
	315,398
	50,274
<u>57,903</u>	<u>601,594</u>
242,924	1,226,985
4,695,264	11,747,409
	16,701,769
<u>4,938,188</u>	<u>29,676,163</u>
<u>\$ 5,449,192</u>	<u>\$ 36,552,235</u>

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**Flowing Wells Unified School District No. 8**  
**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**  
**June 30, 2024**

**Total fund balances - governmental funds** **\$ 29,676,163**

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	\$ 128,979,857	
Less accumulated depreciation/amortization	<u>(56,613,037)</u>	
		72,366,820

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

Property taxes	235,922	
Intergovernmental	<u>315,398</u>	
		551,320

The net OPEB assets are not a current financial resource and, therefore, are not reported in the funds. 1,434,803

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. 466,319

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

Deferred outflows of resources related to pensions/OPEB	6,462,083	
Deferred inflows of resources related to pensions/OPEB	<u>(2,240,822)</u>	
		4,221,261

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

Compensated absences payable	(1,133,454)	
Financed purchases payable	(5,065,399)	
Leases payable	(93,064)	
Bonds payable	(26,303,025)	
Net pension liability	(43,113,842)	
Net OPEB liability	<u>(34,840)</u>	
		<u>(75,743,624)</u>

**Net position of governmental activities** **\$ 32,973,062**

**Flowing Wells Unified School District No. 8**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2024**

	<u>General</u>	<u>Federal and State Grants</u>	<u>Other Special Revenue</u>	<u>Other Capital Projects</u>
<b>Revenues</b>				
Other local	\$ 825,068	\$ 10,521	\$ 3,005,851	\$ 7,749
Property taxes	10,066,658			
State aid and grants	33,373,651	584,899		3,073,535
Federal aid, grants and reimbursements	<u>832,989</u>	<u>12,207,346</u>		<u>140,073</u>
<b>Total revenues</b>	<u>45,098,366</u>	<u>12,802,766</u>	<u>3,005,851</u>	<u>3,221,357</u>
<b>Expenditures</b>				
Current:				
Instruction	20,543,997	6,095,665	971,790	
Support services - students and staff	5,647,512	1,775,670	891,937	
Support services - administration	5,533,972	453,353	26,327	
Operation and maintenance of plant services	6,670,265	355,644	65,320	
Student transportation services	2,224,600	159,806	137,439	
Operation of non-instructional services	151,431	913,561	251,960	
Capital outlay	2,673,497	2,520,412	360,123	3,145,192
Debt service:				
Principal retirement	89,497			767,675
Interest and fiscal charges	<u>7,277</u>			<u>225,077</u>
<b>Total expenditures</b>	<u>43,542,048</u>	<u>12,274,111</u>	<u>2,704,896</u>	<u>4,137,944</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,556,318</u>	<u>528,655</u>	<u>300,955</u>	<u>(916,587)</u>
<b>Other financing sources (uses)</b>				
Transfers in	442,455			700,000
Transfers out	(700,000)	(242,455)		
Insurance recoveries	<u>55,075</u>			
<b>Total other financing sources (uses)</b>	<u>(202,470)</u>	<u>(242,455)</u>		<u>700,000</u>
<b>Changes in fund balances</b>	<u>1,353,848</u>	<u>286,200</u>	<u>300,955</u>	<u>(216,587)</u>
<b>Fund balances, beginning of year, previously reported</b>	16,331,982	2,217,176	4,225,607	
Adjustments to beginning fund balances				238,794
<b>Fund balances, beginning of year, as restated</b>	<u>16,331,982</u>	<u>2,217,176</u>	<u>4,225,607</u>	<u>238,794</u>
<b>Fund balances, end of year</b>	<u>\$ 17,685,830</u>	<u>\$ 2,503,376</u>	<u>\$ 4,526,562</u>	<u>\$ 22,207</u>

Non-Major Governmental Funds	Total Governmental Funds
\$ 813,472	\$ 4,662,661
3,159,893	13,226,551
5,150,689	42,182,774
<u>3,749,996</u>	<u>16,930,404</u>
<u>12,874,050</u>	<u>77,002,390</u>
5,234,076	32,845,528
219,289	8,534,408
	6,013,652
	7,091,229
	2,521,845
3,575,410	4,892,362
578,010	9,277,234
2,075,000	2,932,172
<u>1,018,175</u>	<u>1,250,529</u>
<u>12,699,960</u>	<u>75,358,959</u>
<u>174,090</u>	<u>1,643,431</u>
	1,142,455
(200,000)	(1,142,455)
	55,075
<u>(200,000)</u>	<u>55,075</u>
<u>(25,910)</u>	<u>1,698,506</u>
5,202,892	27,977,657
(238,794)	
<u>4,964,098</u>	<u>27,977,657</u>
<u>\$ 4,938,188</u>	<u>\$ 29,676,163</u>

**Flowing Wells Unified School District No. 8**  
**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** **\$ 1,698,506**

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	\$ 7,221,192	
Less current year depreciation/amortization	<u>(4,326,871)</u>	
		2,894,321

Some revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	(508,061)	
Intergovernmental	<u>(365,976)</u>	
		(874,037)

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.

Financed purchase principal retirement	767,675	
Lease principal retirement	89,497	
Bond principal retirement	<u>2,075,000</u>	
		2,932,172

Governmental funds report pension contributions as expenditures. However, they are reported as deferred outflows of resources in the Statement of Net Position. The change in the net pension liability, adjusted for deferred items, is reported as pension expense in the Statement of Activities.

Current year pension/OPEB contributions	4,611,836	
Pension/OPEB expense	<u>(5,560,785)</u>	
		(948,949)

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	(14,964)	
Amortization of deferred bond items	141,231	
Compensated absences	<u>45,821</u>	
		<u>172,088</u>

**Changes in net position in governmental activities** **\$ 5,874,101**

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 1 – Summary of Significant Accounting Policies**

The financial statements of the Flowing Wells Unified School District No. 8 (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, and 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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**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, 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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 1 – Summary of Significant Accounting Policies**

Property taxes, 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.

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 District reports the following major governmental funds:

General Fund – The General Fund is the District’s primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds. The General Fund includes the District’s Maintenance and Operation Fund, as well as the Unrestricted Capital Outlay Fund and other funds that do not meet the criteria for separate reporting in the financial statements.

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

Other Special Revenue Fund – The Other Special Revenue Fund accounts for the revenues and expenditures of other special revenue activities, including the following: civic center, community school, auxiliary operations, gifts and donations, fingerprinting, textbooks, insurance refund, career technical education, Arizona industry credentials, and student activities.

Other Capital Projects Fund – The Other Capital Projects Fund accounts for the revenues and expenditures of other capital projects activities, including the following: energy and water savings and building renewal grant.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 1 – Summary of Significant Accounting Policies**

**D. Cash and Investments**

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.

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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 1 – Summary of Significant Accounting Policies**

**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.

**H. Inventory**

All inventories are valued at cost using the average cost method with the exception of food service inventory, which is valued at cost using the first-in/first-out (FIFO) 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.

The United States Department of Agriculture (USDA) commodity portion of the food services inventory consists of food donated by the USDA. It is valued at estimated market prices paid by the USDA.

**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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 1 – Summary of Significant Accounting Policies**

**J. Capital Assets**

Capital assets, which include land and improvements; buildings and improvements; vehicles, furniture, and equipment; construction in progress; and intangible right-to-use assets, 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	5 - 22 years
Buildings and improvements	20 - 80 years
Vehicles, furniture and equipment	3 - 15 years
Intangible right-to use assets	2 - 4 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.

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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 1 – Summary of Significant Accounting Policies**

**L. Compensated Absences**

The District's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay. Accrued sick leave is earned by all full-time employees at a rate of one day for every month. All full-time classified employees earn vacation at rates depending on length of service; however, accumulated vacation as of June 30 must be taken by July 1 of the year following the year it is earned or it will be forfeited. Only benefits considered vested are recognized in the financial statements. The liability for vacation and sick leave is reported on 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 lessee, the District uses its estimated incremental borrowing rate to measure lease liabilities unless it can readily determine the interest rate implicit in the lease. The District's estimated incremental borrowing rate is based on Applicable Federal Rate.

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) assets and 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, 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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**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.

**Q. Net Position Flow Assumption**

In the government-wide 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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**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. Those committed amounts cannot be used for any other purpose unless the Governing Board removes or changes the specified use by taking the same type of 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 by the Chief Financial Officer who has been delegated that authority by a 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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**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	Other Special Revenue	Other Capital Projects	Non-Major Governmental Funds
Fund Balances:					
Nonspendable:					
Inventory	\$ 154,130	\$	\$	\$	\$ 242,924
Prepaid items	829,931				
Restricted:					
Debt service					1,454,220
Capital projects				22,207	
Voter approved initiatives					1,741,390
Federal and state projects		2,503,376			
Auxiliary operations			1,361,831		
Food service					1,499,654
Civic center			300,940		
Community schools			1,243,858		
Insurance refund			193,674		
Gifts and donations			919,179		
Student activities			440,484		
Other purposes			66,596		
Unassigned	16,701,769				
Total fund balances	<u>\$ 17,685,830</u>	<u>\$ 2,503,376</u>	<u>\$ 4,526,562</u>	<u>\$ 22,207</u>	<u>\$ 4,938,188</u>

**Note 3 – Stewardship, Compliance and Accountability**

**Excess Expenditures Over Budget** – At year end, the District had expenditures in funds that exceeded the budgets, 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 \$3.9 million and the bank balance was \$4.0 million. At year end, \$3.5 million of the District’s deposits were covered by collateral held by the pledging financial institution’s trust department or agent but not in the District’s name.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 4 – Cash and Investments**

*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

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 are not registered with the Securities and Exchange Commission. The activity and performance of the pools are reviewed monthly by the State Board of Investment. The fair value of each participant’s position in the State Treasurer investment pools approximates the value of the participant’s shares in the pool and the participants’ shares are not identified with specific investments. Participants in the pool are not required to categorize the value of shares in accordance with the fair value hierarchy.

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

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

	Average Maturities	Fair Value
County Treasurer’s investment pool	180 days	\$ 19,436,217
State Treasurer’s investment pool 7	29 days	1,279,865
Total		\$ 20,716,082

*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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 4 – Cash and Investments**

*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.

**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	Other Special Revenue	Other Capital Projects	Non-Major Governmental Funds
Due from other governmental entities:					
Due from federal government	\$ 84,058	\$ 1,775,829	\$	\$	\$ 114,779
Due from state government	6,129,395			1,845,325	176,394
Due from other districts			63,166		
Net due from governmental entities	<u>\$ 6,213,453</u>	<u>\$ 1,775,829</u>	<u>\$ 63,166</u>	<u>\$ 1,845,325</u>	<u>\$ 291,173</u>

**Note 6 – Leases Receivable**

The District leases land 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 \$26,000 and related interest revenue of \$383 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	\$ 26,383
2026	1,500
2027	1,500
2028	1,500
2029	1,500
2030-34	7,500
2035-39	7,500
2040-42	4,500
Total	<u>\$ 51,883</u>

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 7 – Capital Assets**

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

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 4,384,282	\$	\$	\$ 4,384,282
Construction in progress	<u>9,971,073</u>	<u>4,880,350</u>	<u>11,705,334</u>	<u>3,146,089</u>
Total capital assets, not being depreciated	<u>14,355,355</u>	<u>4,880,350</u>	<u>11,705,334</u>	<u>7,530,371</u>
Capital assets, being depreciated:				
Land improvements	5,269,683	524,893	3,561	5,791,015
Buildings and improvements	90,666,396	12,617,828		103,284,224
Vehicles, furniture and equipment	<u>11,183,591</u>	<u>895,486</u>	<u>65,992</u>	<u>12,013,085</u>
Total capital assets being depreciated	<u>107,119,670</u>	<u>14,038,207</u>	<u>69,553</u>	<u>121,088,324</u>
Less accumulated depreciation for:				
Land improvements	(4,009,387)	(243,938)	(3,561)	(4,249,764)
Buildings and improvements	(41,453,300)	(3,277,279)		(44,730,579)
Vehicles, furniture and equipment	<u>(6,702,220)</u>	<u>(710,266)</u>	<u>(51,028)</u>	<u>(7,361,458)</u>
Total accumulated depreciation	<u>(52,164,907)</u>	<u>(4,231,483)</u>	<u>(54,589)</u>	<u>(56,341,801)</u>
Total capital assets, being depreciated, net	<u>54,954,763</u>	<u>9,806,724</u>	<u>14,964</u>	<u>64,746,523</u>
Intangible right-to-use assets:				
Leased vehicles, furniture and equipment	364,897	7,969	11,704	361,162
Less accumulated amortization	<u>(187,552)</u>	<u>(95,388)</u>	<u>(11,704)</u>	<u>(271,236)</u>
Total intangible right-to-use assets, net	<u>177,345</u>	<u>(87,419)</u>		<u>89,926</u>
Governmental activities capital assets, net	<u>\$ 69,487,463</u>	<u>\$ 14,599,655</u>	<u>\$ 11,720,298</u>	<u>\$ 72,366,820</u>

Depreciation and amortization expense were charged to governmental functions as follows:

Instruction	\$ 3,201,125
Support services – students and staff	14,346
Support services – administration	78,320
Operation and maintenance of plant services	660,042
Student transportation services	211,109
Operation of non-instructional services	<u>161,929</u>
Total depreciation expense – governmental activities	<u>\$ 4,326,871</u>

**Construction Commitments** – At year end, the District had contractual commitments related to various capital projects for school improvements. At year end the District had spent \$3.1 million on the projects and had estimated remaining contractual commitments of \$7.8 million. These projects are being funded with the General and Other Capital Projects Funds.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 8 – Financed Purchases Payable**

The District has acquired energy efficient building improvements and solar energy structures under the provisions of contracts classified as financed purchases payables. Revenues from the General Fund are transferred to the Other Capital Projects Fund to pay the debt obligations when due. The District received a federal interest subsidy to fund the interest payment for the District-wide energy project.

Annual debt service requirements to maturity on financed purchases payable at year end are summarized as follows:

Year ending June 30:	Governmental Activities	
	Principal	Interest
2025	\$ 788,578	\$ 197,957
2026	809,975	170,247
2027	543,570	143,511
2028	550,462	121,010
2029	557,455	98,223
2030-33	1,815,359	159,175
Total	\$ 5,065,399	\$ 890,123

**Note 9 – Leases Payable**

The District has acquired copiers under the provisions of contracts classified as leases. The related obligations under the lease agreements have been recorded at the present value of their future minimum lease payments as of the inception date. Revenues from the General Fund are used to pay the lease obligations. Amortization of right-to-use assets recorded under leases is included with depreciation expense.

As of June 30, 2024, the governmental activities net present value principal was \$93,064, due in fiscal year 2025, and the interest due for this future minimum lease payment was \$3,710.

The right-to-use assets recorded under leases that meet the District’s capitalization threshold are as follows:

	Governmental Activities
Asset:	
Vehicles, furniture and equipment	\$ 361,162
Less: Accumulated amortization	271,236
Total	\$ 89,926

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 10 – 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, a non-major governmental fund, are used to pay bonded debt. The District’s legal debt limit is \$87.7 million, and the legal debt margin is \$62.2 million.

Purpose	Original Amount Issued	Interest Rates	Remaining Maturities	Outstanding Principal June 30, 2024	Due Within One Year
<b>Governmental activities:</b>					
Refunding Bonds, Series 2016	\$ 9,800,000	4.00-5.00%	7/1/25-29	\$ 5,380,000	\$ 1,185,000
School Improvement Bonds, Project of 2017, Series A (2018)	13,385,000	2.75-5.00%	7/1/25-37	10,445,000	630,000
School Improvement Bonds, Project of 2017, Series B (2021)	8,905,000	3.00-4.00%	7/1/25-40	<u>8,230,000</u>	<u>400,000</u>
Total				<u>\$ 24,055,000</u>	<u>\$ 2,215,000</u>

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

Year ending June 30:	Governmental Activities	
	Principal	Interest
2025	\$ 2,215,000	\$ 940,150
2026	2,350,000	859,425
2027	2,000,000	771,925
2028	2,115,000	685,225
2029	2,210,000	593,625
2030-34	6,645,000	1,966,275
2035-39	5,865,000	630,525
2040	<u>655,000</u>	<u>19,650</u>
Total	<u>\$ 24,055,000</u>	<u>\$ 6,466,800</u>

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 11 – 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
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$ 26,130,000	\$	\$ 2,075,000	\$ 24,055,000	\$ 2,215,000
Premium	2,482,519		234,494	2,248,025	
Total bonds payable	<u>28,612,519</u>		<u>2,309,494</u>	<u>26,303,025</u>	<u>2,215,000</u>
Financed purchases payable	5,833,074		767,675	5,065,399	788,578
Leases payable	182,561		89,497	93,064	93,064
Net pension liability	42,963,350	150,492		43,113,842	
Net OPEB liability		34,840		34,840	
Compensated absences payable	1,179,275	780,755	826,576	1,133,454	639,067
Total long-term liabilities	<u>\$ 78,770,779</u>	<u>\$ 966,087</u>	<u>\$ 3,993,242</u>	<u>\$ 75,743,624</u>	<u>\$ 3,735,709</u>

**Note 12 – Interfund Transfers**

At year end, interfund balances were as follows:

**Interfund transfers** – Transfers between funds of \$1,142,455 were used to move federal grant funds restricted for indirect costs, and to transfer funds from the General Fund to the Other Capital Projects Fund, to pay the financed purchases when due.

**Note 13 – 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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 14 – Restatements of Beginning Balances**

**Change within the Financial Reporting Entity** – In the current fiscal year, there has been a change in major funds. The Other Capital Projects Fund has liabilities/deferred inflows of resources that exceed 10 percent of total liabilities/deferred inflows of resources. This change is reflected on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances as a restatement to beginning of year fund balances, as follows:.

	June 30, 2023, As Previously Reported	Change within the Financial Reporting Entity	June 30, 2023, As Restated
<b>Governmental Funds</b>			
Major Funds:			
General Fund	\$ 16,331,982	\$	\$ 16,331,982
Federal and State Grants	2,217,176		2,217,176
Other Special Revenue	4,225,607		4,225,607
Other Capital Projects		238,794	238,794
Nonmajor Funds	<u>5,202,892</u>	<u>(238,794)</u>	<u>4,964,098</u>
Total Governmental Funds	<u>\$ 27,977,657</u>	<u>\$</u>	<u>\$ 27,977,657</u>

**Note 15 – 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 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 all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 16 – Pensions and Other Postemployment Benefits**

**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](http://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	\$	\$ 1,434,803	\$ 1,434,803
Net liability	43,113,842	34,840	43,148,682
Deferred outflows of resources	6,257,956	204,127	6,462,083
Deferred inflows of resources	1,525,405	715,417	2,240,822
Expense	6,351,893	(791,108)	5,560,785
Contributions	4,514,271	97,565	4,611,836

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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 16 – Pensions and Other Postemployment Benefits**

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

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

\*With actuarially reduced benefits

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

**Contributions.** In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the current fiscal year, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.29 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 \$4.5 million.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 16 – Pensions and Other Postemployment Benefits**

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)
\$ 43,113,842	0.266	0.003

**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 \$6.4 million.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 16 – Pensions and Other Postemployment Benefits**

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	\$ 974,201	\$
Net difference between projected and actual earnings on pension investments		1,525,405
Changes in proportion and differences between contributions and proportionate share of contributions	769,484	
Contributions subsequent to the measurement date	4,514,271	
Total	\$ 6,257,956	\$ 1,525,405

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	\$	404,896
2026		(1,640,996)
2027		1,643,936
2028		(189,556)

**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

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 16 – Pensions and Other Postemployment Benefits**

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%	

**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.

**Flowing Wells Unified School District No. 8**  
**Notes to Financial Statements**  
**June 30, 2024**

**Note 16 – Pensions and Other Postemployment Benefits**

**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	\$ 64,578,203	\$ 43,113,842	\$ 25,216,362

**Contributions payable.** The District's accrued payroll and employee benefits included \$467,485 of outstanding pension contribution amounts payable to ASRS for the year ended June 30, 2024.

**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](http://www.azasrs.gov).

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**Required Supplementary Information**

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**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**General**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		<u>Non-GAAP Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 303,003	\$ 303,003
Property taxes			9,570,841	9,570,841
State aid and grants			30,469,457	30,469,457
<b>Total revenues</b>			<u>40,343,301</u>	<u>40,343,301</u>
<b>Expenditures</b>				
Current:				
Instruction	22,761,223	22,938,964	20,543,618	2,395,346
Support services - students and staff	5,658,891	5,296,376	5,163,065	133,311
Support services - administration	5,075,143	5,278,098	5,117,549	160,549
Operation and maintenance of plant services	6,582,777	6,879,011	6,498,783	380,228
Student transportation services	2,433,836	2,465,786	2,182,471	283,315
Operation of non-instructional services	124,866	188,183	150,578	37,605
<b>Total expenditures</b>	<u>42,636,736</u>	<u>43,046,418</u>	<u>39,656,064</u>	<u>3,390,354</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(42,636,736)</u>	<u>(43,046,418)</u>	<u>687,237</u>	<u>43,733,655</u>
<b>Other financing sources (uses)</b>				
Transfers out			(700,000)	(700,000)
<b>Total other financing sources (uses)</b>			<u>(700,000)</u>	<u>(700,000)</u>
<b>Changes in fund balances</b>	<u>(42,636,736)</u>	<u>(43,046,418)</u>	<u>(12,763)</u>	<u>43,033,655</u>
<b>Fund balances, beginning of year</b>			<u>8,780,598</u>	<u>8,780,598</u>
<b>Fund balances, end of year</b>	<u>\$ (42,636,736)</u>	<u>\$ (43,046,418)</u>	<u>\$ 8,767,835</u>	<u>\$ 51,814,253</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Federal and State Grants**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 10,521	\$ 10,521
State aid and grants			584,899	584,899
Federal aid, grants and reimbursements			12,207,346	12,207,346
<b>Total revenues</b>			<u>12,802,766</u>	<u>12,802,766</u>
<b>Expenditures</b>				
Current:				
Instruction	8,013,462	8,768,322	6,095,665	2,672,657
Support services - students and staff	2,334,325	2,554,216	1,775,670	778,546
Support services - administration	595,985	652,127	453,353	198,774
Operation and maintenance of plant services	467,536	511,577	355,644	155,933
Student transportation services	210,084	229,873	159,806	70,067
Operation of non-instructional services	1,200,982	1,314,114	913,561	400,553
Capital outlay	3,313,375	3,625,492	2,520,412	1,105,080
<b>Total expenditures</b>	<u>16,135,750</u>	<u>17,655,720</u>	<u>12,274,111</u>	<u>5,381,609</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(16,135,750)</u>	<u>(17,655,720)</u>	<u>528,655</u>	<u>18,184,375</u>
<b>Other financing sources (uses)</b>				
Transfers out			(242,455)	(242,455)
<b>Total other financing sources (uses)</b>			<u>(242,455)</u>	<u>(242,455)</u>
<b>Changes in fund balances</b>	<u>(16,135,750)</u>	<u>(17,655,720)</u>	<u>286,200</u>	<u>17,941,920</u>
<b>Fund balances, beginning of year</b>			<u>2,217,176</u>	<u>2,217,176</u>
<b>Fund balances, end of year</b>	<u>\$ (16,135,750)</u>	<u>\$ (17,655,720)</u>	<u>\$ 2,503,376</u>	<u>\$ 20,159,096</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Other Special Revenue**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 3,005,851	\$ 3,005,851
<b>Total revenues</b>			<u>3,005,851</u>	<u>3,005,851</u>
<b>Expenditures</b>				
Current:				
Instruction	2,334,002	2,549,385	971,790	1,577,595
Support services - students and staff	2,142,215	2,339,900	891,937	1,447,963
Support services - administration	63,231	69,066	26,327	42,739
Operation and maintenance of plant services	156,883	171,360	65,320	106,040
Student transportation services	330,095	360,556	137,439	223,117
Operation of non-instructional services	605,146	660,990	251,960	409,030
Capital outlay	864,928	944,743	360,123	584,620
<b>Total expenditures</b>	<u>6,496,500</u>	<u>7,096,000</u>	<u>2,704,896</u>	<u>4,391,104</u>
<b>Changes in fund balances</b>	<u>(6,496,500)</u>	<u>(7,096,000)</u>	<u>300,955</u>	<u>7,396,955</u>
<b>Fund balances, beginning of year</b>			<u>4,225,607</u>	<u>4,225,607</u>
<b>Fund balances, end of year</b>	<u>\$ (6,496,500)</u>	<u>\$ (7,096,000)</u>	<u>\$ 4,526,562</u>	<u>\$ 11,622,562</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Arizona State Retirement System**  
**Last Ten Fiscal Years**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Measurement date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
District's proportion of the net pension (assets) liability	0.27%	0.26%	0.25%	0.25%
District's proportionate share of the net pension (assets) liability	\$ 43,113,842	\$ 42,963,350	\$ 33,361,333	\$ 44,092,528
District's covered payroll	\$ 34,778,154	\$ 31,315,137	\$ 28,510,215	\$ 28,152,472
District's proportionate share of the net pension (assets) liability as a percentage of its covered payroll	123.97%	137.20%	117.02%	156.62%
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**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Actuarially determined contribution	\$ 4,514,271	\$ 4,145,556	\$ 3,760,948	\$ 3,321,440
Contributions in relation to the actuarially determined contribution	<u>4,514,271</u>	<u>4,145,556</u>	<u>3,760,948</u>	<u>3,321,440</u>
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
District's covered payroll	\$ 37,525,112	\$ 34,778,154	\$ 31,315,137	\$ 28,510,215
Contributions as a percentage of covered payroll	12.03%	11.92%	12.01%	11.65%

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
0.25%	0.25%	0.25%	0.25%	0.26%	0.26%
\$ 36,887,199	\$ 34,954,065	\$ 39,252,014	\$ 40,775,406	\$ 41,134,327	\$ 38,786,309
\$ 26,704,392	\$ 24,879,413	\$ 24,535,853	\$ 23,217,124	\$ 23,839,210	\$ 24,022,561
138.13%	140.49%	159.98%	175.63%	172.55%	161.46%
73.24%	73.40%	69.92%	67.06%	68.35%	69.49%

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 3,223,458	\$ 2,985,551	\$ 2,711,856	\$ 2,644,965	\$ 2,519,058	\$ 2,596,090
<u>3,223,458</u>	<u>2,985,551</u>	<u>2,711,856</u>	<u>2,644,965</u>	<u>2,519,058</u>	<u>2,596,090</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 28,152,472	\$ 26,704,392	\$ 24,879,413	\$ 24,535,853	\$ 23,217,124	\$ 23,839,210
11.45%	11.18%	10.90%	10.78%	10.85%	10.89%

**Flowing Wells Unified School District No. 8**  
**Notes to Required Supplementary Information**  
**June 30, 2024**

**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.

- Prepaid items are budgeted in the year prepaid.
- Employee insurance expenditures are budgeted in the year the employee insurance account is funded.

Additionally, the General Fund includes the Maintenance and Operations Fund and other funds that do not meet the criteria for separate reporting in the financial statements, and which do not have legally adopted budgets. Arizona Revised Statutes requires a Maintenance and Operations Fund budget, and therefore these other funds must be subtracted to present only the activity of the Maintenance and Operations Fund.

The following schedule reconciles expenditures and fund balances at the end of year:

	Total	Fund
	Expenditures	Balances
		End of Year
Statement of Revenues, Expenditures and Changes in		
Fund Balances - Governmental Funds	\$ 43,542,048	\$ 17,685,830
Other funds presented in the General Fund	(3,932,126)	(7,272,398)
Current-year prepaid items	829,931	(829,931)
Prior-year prepaid items	(760,415)	
Employee insurance account	(23,374)	(815,666)
Schedule of Revenue, Expenditures and Changes in		
Fund Balances – Budget and Actual - General Fund	\$ 39,656,064	\$ 8,767,835

**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.

### **Debt Service Fund**

**Debt Service** – to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

**Flowing Wells Unified School District No. 8**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2024**

	Special Revenue Funds			Debt Service Fund
	Classroom Site	Instructional		Debt Service
		Improvement	Food Service	
<b>Assets</b>				
Cash and investments	\$ 1,885,243	\$ 25,505	\$ 1,401,215	\$ 1,436,077
Deposits			91,009	
Property taxes receivable				76,046
Due from governmental entities		176,394	114,779	
Inventory			242,924	
<b>Total assets</b>	<u>\$ 1,885,243</u>	<u>\$ 201,899</u>	<u>\$ 1,849,927</u>	<u>\$ 1,512,123</u>
<b>Liabilities</b>				
Accounts payable	\$	\$	\$ 107,349	\$
Accrued payroll and employee benefits	<u>322,103</u>	<u>23,649</u>		
<b>Total liabilities</b>	<u>322,103</u>	<u>23,649</u>	<u>107,349</u>	
<b>Deferred inflows of resources</b>				
Unavailable revenues - property taxes				57,903
<b>Total deferred inflows of resources</b>				<u>57,903</u>
<b>Fund balances</b>				
Nonspendable			242,924	
Restricted	<u>1,563,140</u>	<u>178,250</u>	<u>1,499,654</u>	<u>1,454,220</u>
<b>Total fund balances</b>	<u>1,563,140</u>	<u>178,250</u>	<u>1,742,578</u>	<u>1,454,220</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,885,243</u>	<u>\$ 201,899</u>	<u>\$ 1,849,927</u>	<u>\$ 1,512,123</u>

**Total Non-Major  
Governmental  
Funds**

\$ 4,748,040  
91,009  
76,046  
291,173  
242,924  
\$ 5,449,192

\$ 107,349  
345,752  
453,101

57,903  
57,903

242,924  
4,695,264  
4,938,188

\$ 5,449,192

**Flowing Wells Unified School District No. 8**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2024**

	Special Revenue Funds			Debt Service Fund
	Classroom Site	Instructional Improvement	Food Service	Debt Service
<b>Revenues</b>				
Other local	\$ 286,298	\$ 8,671	\$ 389,783	\$ 128,720
Property taxes				3,159,893
State aid and grants	4,769,697	380,992		
Federal aid, grants and reimbursements			3,749,996	
<b>Total revenues</b>	<u>5,055,995</u>	<u>389,663</u>	<u>4,139,779</u>	<u>3,288,613</u>
<b>Expenditures</b>				
Current:				
Instruction	4,878,987	355,089		
Support services - students and staff	82,971	136,318		
Operation of non-instructional services	78,413	3,921	3,493,076	
Capital outlay			578,010	
Debt service:				
Principal retirement				2,075,000
Interest and fiscal charges				1,018,175
<b>Total expenditures</b>	<u>5,040,371</u>	<u>495,328</u>	<u>4,071,086</u>	<u>3,093,175</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>15,624</u>	<u>(105,665)</u>	<u>68,693</u>	<u>195,438</u>
<b>Other financing sources (uses)</b>				
Transfers out			(200,000)	
<b>Total other financing sources (uses)</b>			<u>(200,000)</u>	
<b>Changes in fund balances</b>	<u>15,624</u>	<u>(105,665)</u>	<u>(131,307)</u>	<u>195,438</u>
<b>Fund balances, beginning of year, previously reported</b>	1,547,516	283,915	1,873,885	1,258,782
Adjustments to beginning fund balances				
<b>Fund balances, beginning of year, as restated</b>	<u>1,547,516</u>	<u>283,915</u>	<u>1,873,885</u>	<u>1,258,782</u>
<b>Fund balances, end of year</b>	<u>\$ 1,563,140</u>	<u>\$ 178,250</u>	<u>\$ 1,742,578</u>	<u>\$ 1,454,220</u>

**Capital Projects**

<u>Funds</u>	<u>Total Non-Major</u>
<u>Other Capital</u>	<u>Governmental</u>
<u>Projects</u>	<u>Funds</u>
	\$ 813,472
	3,159,893
	5,150,689
	3,749,996
	<u>12,874,050</u>
	5,234,076
	219,289
	3,575,410
	578,010
	2,075,000
	<u>1,018,175</u>
	<u>12,699,960</u>
	<u>174,090</u>
	<u>(200,000)</u>
	<u>(200,000)</u>
	<u>(25,910)</u>
238,794	5,202,892
<u>(238,794)</u>	<u>(238,794)</u>
	<u>4,964,098</u>
<u>\$</u>	<u>\$ 4,938,188</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Classroom Site**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 286,298	\$ 286,298
State aid and grants			4,769,697	4,769,697
<b>Total revenues</b>			<u>5,055,995</u>	<u>5,055,995</u>
<b>Expenditures</b>				
Current:				
Instruction	6,024,592	6,123,495	4,878,987	1,244,508
Support services - students and staff	76,497	104,766	82,971	21,795
Operation of non-instructional services	19,085	98,821	78,413	20,408
<b>Total expenditures</b>	<u>6,120,174</u>	<u>6,327,082</u>	<u>5,040,371</u>	<u>1,286,711</u>
<b>Changes in fund balances</b>	<u>(6,120,174)</u>	<u>(6,327,082)</u>	<u>15,624</u>	<u>6,342,706</u>
<b>Fund balances, beginning of year</b>			<u>1,547,516</u>	<u>1,547,516</u>
<b>Fund balances, end of year</b>	<u>\$ (6,120,174)</u>	<u>\$ (6,327,082)</u>	<u>\$ 1,563,140</u>	<u>\$ 7,890,222</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Instructional Improvement**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 8,671	\$ 8,671
State aid and grants			380,992	380,992
<b>Total revenues</b>			<u>389,663</u>	<u>389,663</u>
<b>Expenditures</b>				
Current:				
Instruction	179,219	351,269	355,089	(3,820)
Support services - students and staff	68,802	134,852	136,318	(1,466)
Operation of non-instructional services	1,979	3,879	3,921	(42)
<b>Total expenditures</b>	<u>250,000</u>	<u>490,000</u>	<u>495,328</u>	<u>(5,328)</u>
<b>Changes in fund balances</b>	<u>(250,000)</u>	<u>(490,000)</u>	<u>(105,665)</u>	<u>384,335</u>
<b>Fund balances, beginning of year</b>			<u>283,915</u>	<u>283,915</u>
<b>Fund balances, end of year</b>	<u>\$ (250,000)</u>	<u>\$ (490,000)</u>	<u>\$ 178,250</u>	<u>\$ 668,250</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Food Service**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 389,783	\$ 389,783
Federal aid, grants and reimbursements			3,749,996	3,749,996
<b>Total revenues</b>			<u>4,139,779</u>	<u>4,139,779</u>
<b>Expenditures</b>				
Current:				
Operation of non-instructional services	3,346,281	3,432,083	3,493,076	(60,993)
Capital outlay	<u>553,719</u>	<u>567,917</u>	<u>578,010</u>	<u>(10,093)</u>
<b>Total expenditures</b>	<u>3,900,000</u>	<u>4,000,000</u>	<u>4,071,086</u>	<u>(71,086)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(3,900,000)</u>	<u>(4,000,000)</u>	<u>68,693</u>	<u>4,068,693</u>
<b>Other financing sources (uses)</b>				
Transfers out			(200,000)	(200,000)
<b>Total other financing sources (uses)</b>			<u>(200,000)</u>	<u>(200,000)</u>
<b>Changes in fund balances</b>	<u>(3,900,000)</u>	<u>(4,000,000)</u>	<u>(131,307)</u>	<u>3,868,693</u>
<b>Fund balances, beginning of year</b>			<u>1,873,885</u>	<u>1,873,885</u>
<b>Fund balances, end of year</b>	<u>\$ (3,900,000)</u>	<u>\$ (4,000,000)</u>	<u>\$ 1,742,578</u>	<u>\$ 5,742,578</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Debt Service**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		Variance with Final Budget
	<u>Original and Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Other local	\$	\$ 128,720	\$ 128,720
Property taxes		3,159,893	3,159,893
<b>Total revenues</b>		<u>3,288,613</u>	<u>3,288,613</u>
<b>Expenditures</b>			
Debt service:			
Principal retirement	2,075,000	2,075,000	
Interest and fiscal charges	<u>1,025,000</u>	<u>1,018,175</u>	6,825
<b>Total expenditures</b>	<u>3,100,000</u>	<u>3,093,175</u>	<u>6,825</u>
<b>Changes in fund balances</b>	<u>(3,100,000)</u>	195,438	<u>3,295,438</u>
<b>Fund balances, beginning of year</b>		<u>1,258,782</u>	<u>1,258,782</u>
<b>Fund balances, end of year</b>	<u>\$ (3,100,000)</u>	<u>\$ 1,454,220</u>	<u>\$ 4,554,220</u>

**Flowing Wells Unified School District No. 8**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Other Capital Projects**  
**For the Year Ended June 30, 2024**

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other local	\$	\$	\$ 7,749	\$ 7,749
State aid and grants			3,073,535	3,073,535
Federal aid, grants and reimbursements			140,073	140,073
<b>Total revenues</b>			<u>3,221,357</u>	<u>3,221,357</u>
<b>Expenditures</b>				
Capital outlay	3,007,248	6,932,248	3,145,192	3,787,056
Debt service:				
Principal retirement	767,675	767,675	767,675	
Interest and fiscal charges	225,077	225,077	225,077	
<b>Total expenditures</b>	<u>4,000,000</u>	<u>7,925,000</u>	<u>4,137,944</u>	<u>3,787,056</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(4,000,000)</u>	<u>(7,925,000)</u>	<u>(916,587)</u>	<u>7,008,413</u>
<b>Other financing sources (uses)</b>				
Transfers in			700,000	700,000
<b>Total other financing sources (uses)</b>			<u>700,000</u>	<u>700,000</u>
<b>Changes in fund balances</b>	<u>(4,000,000)</u>	<u>(7,925,000)</u>	<u>(216,587)</u>	<u>7,708,413</u>
<b>Fund balances, beginning of year</b>			<u>238,794</u>	<u>238,794</u>
<b>Fund balances, end of year</b>	<u>\$ (4,000,000)</u>	<u>\$ (7,925,000)</u>	<u>\$ 22,207</u>	<u>\$ 7,947,207</u>

## 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 five 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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**Flowing Wells Unified School District No. 8**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u><b>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
<b>Net Position:</b>					
Net investment in capital assets	\$ 41,371,651	\$ 35,418,891	\$ 30,236,059	\$ 28,848,930	\$ 27,513,958
Restricted	13,798,437	12,468,724	13,370,187	11,245,281	10,909,754
Unrestricted	(22,197,026)	(20,788,654)	(22,782,104)	(24,543,584)	(25,467,803)
Total net position	<u><u>\$ 32,973,062</u></u>	<u><u>\$ 27,098,961</u></u>	<u><u>\$ 20,824,142</u></u>	<u><u>\$ 15,550,627</u></u>	<u><u>\$ 12,955,909</u></u>
	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>2016</b></u>	<u><b>2015</b></u>
<b>Net Position:</b>					
Net investment in capital assets	\$ 25,430,264	\$ 23,283,202	\$ 25,026,466	\$ 24,092,627	\$ 24,812,730
Restricted	9,786,220	11,356,514	9,355,820	8,792,574	9,469,901
Unrestricted	(27,715,109)	(31,640,279)	(33,557,718)	(33,865,138)	(35,881,862)
Total net position	<u><u>\$ 7,501,375</u></u>	<u><u>\$ 2,999,437</u></u>	<u><u>\$ 824,568</u></u>	<u><u>\$ (979,937)</u></u>	<u><u>\$ (1,599,231)</u></u>

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

**Note:** Negative unrestricted net position was due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 in fiscal year 2014-15.

**Flowing Wells Unified School District No. 8**  
**Expenses, Program Revenues, and Net (Expense)/Revenue**  
**Last Ten Fiscal Years**  
**(Accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>Expenses</b>					
Instruction	\$ 37,646,202	\$ 34,848,056	\$ 32,256,065	\$ 29,833,084	\$ 28,475,185
Support services - students and staff	8,797,129	8,512,529	7,110,824	6,421,191	5,959,015
Support services - administration	6,460,280	6,043,958	5,225,877	5,245,004	5,302,786
Operation and maintenance of plant services	7,964,059	7,344,474	6,350,526	6,279,478	5,924,941
Student transportation services	3,164,777	3,045,896	2,511,037	1,937,869	2,234,946
Operation of non-instructional services	5,167,582	4,432,311	3,500,882	1,975,536	2,852,969
Interest on long-term debt	1,109,298	1,205,817	1,343,717	1,137,034	943,756
Total expenses	<u>70,309,327</u>	<u>65,433,041</u>	<u>58,298,928</u>	<u>52,829,196</u>	<u>51,693,598</u>
<b>Program Revenues</b>					
Charges for services:					
Instruction	2,353,937	3,348,822	3,406,743	2,325,434	3,035,949
Operation of non-instructional services	327,219	405,307	99,891	22,310	327,390
Other activities	872,586	874,638	677,345	251,986	723,203
Operating grants and contributions	14,187,310	15,089,828	12,853,542	10,915,755	6,988,905
Capital grants and contributions	5,359,046	1,861,213	2,172,656	1,332,712	2,959,408
Total program revenues	<u>23,100,098</u>	<u>21,579,808</u>	<u>19,210,177</u>	<u>14,848,197</u>	<u>14,034,855</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (47,209,229)</u>	<u>\$ (43,853,233)</u>	<u>\$ (39,088,751)</u>	<u>\$ (37,980,999)</u>	<u>\$ (37,658,743)</u>

**Flowing Wells Unified School District No. 8**  
**Expenses, Program Revenues, and Net (Expense)/Revenue**  
**Last Ten Fiscal Years**  
**(Accrual basis of accounting)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Expenses</b>					
Instruction	\$ 24,225,283	\$ 23,277,175	\$ 23,882,165	\$ 23,797,530	\$ 24,416,291
Support services - students and staff	4,987,041	4,688,884	4,933,647	5,044,693	4,947,880
Support services - administration	4,569,376	4,366,079	4,528,761	4,355,587	4,682,031
Operation and maintenance of plant services	5,599,744	5,606,194	5,479,983	5,685,776	5,806,271
Student transportation services	1,972,200	1,738,539	1,835,192	1,739,543	1,841,991
Operation of non-instructional services	3,004,446	2,891,627	2,922,808	2,850,419	2,797,966
Interest on long-term debt	1,889,166	712,726	605,593	836,764	884,425
Total expenses	<u>46,247,256</u>	<u>43,281,224</u>	<u>44,188,149</u>	<u>44,310,312</u>	<u>45,376,855</u>
<b>Program Revenues</b>					
Charges for services:					
Instruction	2,629,035	2,000,946	2,118,503	2,140,284	2,861,211
Operation of non-instructional services	462,517	411,761	376,302	382,954	395,497
Other activities	180,116	167,595	832,528	993,741	436,118
Operating grants and contributions	7,686,462	7,315,216	6,936,911	7,721,121	7,666,253
Capital grants and contributions	674,372	295,225	1,595,923	330,778	310,594
Total program revenues	<u>11,632,502</u>	<u>10,190,743</u>	<u>11,860,167</u>	<u>11,568,878</u>	<u>11,669,673</u>
<b>Net (Expense)/Revenue</b>	<u>\$ (34,614,754)</u>	<u>\$ (33,090,481)</u>	<u>\$ (32,327,982)</u>	<u>\$ (32,741,434)</u>	<u>\$ (33,707,182)</u>

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

**Flowing Wells Unified School District No. 8**  
**General Revenues and Total Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u><b>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
<b>Net (Expense)/Revenue</b>	\$ (47,209,229)	\$ (43,853,233)	\$ (39,088,751)	\$ (37,980,999)	\$ (37,658,743)
<b>General Revenues:</b>					
Property taxes	12,718,490	13,790,359	13,213,140	13,061,224	12,917,688
Investment income	1,007,511	765,052	75,452	100,352	391,420
Unrestricted county aid			2,286,320	2,162,310	2,112,919
Unrestricted state aid	38,524,340	35,235,722	28,376,067	24,900,462	25,988,487
Unrestricted federal aid	832,989	336,919	411,287	351,369	323,127
<b>Total general revenues</b>	<u>53,083,330</u>	<u>50,128,052</u>	<u>44,362,266</u>	<u>40,575,717</u>	<u>41,733,641</u>
<b>Changes in Net Position</b>	<u>\$ 5,874,101</u>	<u>\$ 6,274,819</u>	<u>\$ 5,273,515</u>	<u>\$ 2,594,718</u>	<u>\$ 4,074,898</u>

(Continued)

**Flowing Wells Unified School District No. 8**  
**General Revenues and Total Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual basis of accounting)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Net (Expense)/Revenue</b>	\$ (34,614,754)	\$ (33,090,481)	\$ (32,327,982)	\$ (32,741,434)	\$ (33,707,182)
<b>General Revenues:</b>					
Property taxes	12,639,068	11,908,270	11,970,929	11,305,735	11,501,779
Investment income	554,897	159,625	109,665	72,972	53,418
Unrestricted county aid	2,090,391	2,062,934	2,087,943	2,010,153	1,945,722
Unrestricted state aid	23,534,890	20,918,532	19,803,718	19,816,228	18,307,824
Unrestricted federal aid	297,446	215,989	160,232	155,640	126,746
<b>Total general revenues</b>	<u>39,116,692</u>	<u>35,265,350</u>	<u>34,132,487</u>	<u>33,360,728</u>	<u>31,935,489</u>
<b>Changes in Net Position</b>	<u>\$ 4,501,938</u>	<u>\$ 2,174,869</u>	<u>\$ 1,804,505</u>	<u>\$ 619,294</u>	<u>\$ (1,771,693)</u>

**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)**

**Flowing Wells Unified School District No. 8**  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
General Fund:					
Nonspendable	\$ 984,061	\$ 902,386	\$ 962,479	\$ 753,135	\$ 813,232
Unassigned	16,701,769	15,429,596	12,566,464	11,201,095	8,838,775
Total General Fund	<u>\$ 17,685,830</u>	<u>\$ 16,331,982</u>	<u>\$ 13,528,943</u>	<u>\$ 11,954,230</u>	<u>\$ 9,652,007</u>
All Other Governmental Funds:					
Nonspendable	\$ 242,924	\$ 166,174	\$ 113,763	\$ 95,421	\$ 100,048
Restricted	11,747,409	11,479,501	17,850,363	19,726,999	10,689,890
Unassigned			(342,569)	(351,372)	(234,542)
Total all other governmental funds	<u>\$ 11,990,333</u>	<u>\$ 11,645,675</u>	<u>\$ 17,621,557</u>	<u>\$ 19,471,048</u>	<u>\$ 10,555,396</u>

**Flowing Wells Unified School District No. 8**  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund:					
Nonspendable	\$ 732,972	\$ 742,038	\$ 694,160	\$ 569,029	\$ 645,580
Unassigned	6,871,913	5,930,917	6,002,795	6,583,530	4,811,772
Total General Fund	<u>\$ 7,604,885</u>	<u>\$ 6,672,955</u>	<u>\$ 6,696,955</u>	<u>\$ 7,152,559</u>	<u>\$ 5,457,352</u>
All Other Governmental Funds:					
Nonspendable	\$ 106,215	\$ 79,204	\$ 86,059	\$ 113,343	\$ 48,240
Restricted	21,996,678	25,110,406	9,328,521	9,165,666	10,120,001
Unassigned	(47,459)	(89,200)			(37,697)
Total all other governmental funds	<u>\$ 22,055,434</u>	<u>\$ 25,100,410</u>	<u>\$ 9,414,580</u>	<u>\$ 9,279,009</u>	<u>\$ 10,130,544</u>

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

**(Concluded)**

**Flowing Wells Unified School District No. 8**  
**Governmental Funds Revenues**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>Federal sources:</b>					
Federal grants	\$ 13,180,408	\$ 11,785,735	\$ 9,880,832	\$ 7,742,628	\$ 4,223,179
National School Lunch Program	3,749,996	3,489,006	3,940,617	2,066,892	2,422,601
Total federal sources	<u>16,930,404</u>	<u>15,274,741</u>	<u>13,821,449</u>	<u>9,809,520</u>	<u>6,645,780</u>
<b>State sources:</b>					
State equalization assistance	33,373,651	30,448,714	23,568,240	21,889,987	22,658,056
State grants	584,899	1,332,542	906,107	922,605	955,148
School Facilities Oversight Board	3,073,535	115,970	607,304	492,015	1,951,042
Other revenues	5,150,689	4,787,008	4,807,827	3,010,475	3,330,431
Total state sources	<u>42,182,774</u>	<u>36,684,234</u>	<u>29,889,478</u>	<u>26,315,082</u>	<u>28,894,677</u>
<b>Local sources:</b>					
Property taxes	13,226,551	13,769,452	13,198,601	12,946,485	12,915,409
County aid			2,286,320	2,162,310	2,134,446
Food service sales	320,473	405,307	99,891	5,542	321,998
Investment income	1,007,511	765,052	75,452	100,352	391,420
Other revenues	3,334,677	4,334,893	4,503,900	3,334,398	4,177,087
Total local sources	<u>17,889,212</u>	<u>19,274,704</u>	<u>20,164,164</u>	<u>18,549,087</u>	<u>19,940,360</u>
<b>Total revenues</b>	<u><u>\$ 77,002,390</u></u>	<u><u>\$ 71,233,679</u></u>	<u><u>\$ 63,875,091</u></u>	<u><u>\$ 54,673,689</u></u>	<u><u>\$ 55,480,817</u></u>

(Continued)

**Flowing Wells Unified School District No. 8**  
**Governmental Funds Revenues**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Federal sources:</b>					
Federal grants	\$ 4,651,260	\$ 4,106,685	\$ 5,105,541	\$ 4,784,320	\$ 5,180,092
National School Lunch Program	2,528,980	2,565,275	2,606,491	2,654,882	2,532,756
Total federal sources	<u>7,180,240</u>	<u>6,671,960</u>	<u>7,712,032</u>	<u>7,439,202</u>	<u>7,712,848</u>
<b>State sources:</b>					
State equalization assistance	20,259,367	17,884,357	17,123,536	17,413,770	16,043,535
State grants	766,644	273,703	130,248	157,772	244,142
School Facilities Oversight Board	108,674	181,911	281,857	293,475	239,517
Other revenues	3,275,523	3,216,788	2,680,174	2,402,451	2,264,325
Total state sources	<u>24,410,208</u>	<u>21,556,759</u>	<u>20,215,815</u>	<u>20,267,468</u>	<u>18,791,519</u>
<b>Local sources:</b>					
Property taxes	12,573,845	11,910,220	11,886,197	11,276,121	11,606,810
County aid	2,090,391	2,062,934	2,087,943	2,010,153	1,945,722
Food service sales	382,452	349,170	368,223	372,443	384,262
Investment income	554,897	159,625	109,665	72,972	53,907
Other revenues	3,457,457	2,795,763	3,528,047	3,461,633	3,215,125
Total local sources	<u>19,059,042</u>	<u>17,277,712</u>	<u>17,980,075</u>	<u>17,193,322</u>	<u>17,205,826</u>
<b>Total revenues</b>	<u>\$ 50,649,490</u>	<u>\$ 45,506,431</u>	<u>\$ 45,907,922</u>	<u>\$ 44,899,992</u>	<u>\$ 43,710,193</u>

**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)**

**Flowing Wells Unified School District No. 8**  
**Governmental Funds Expenditures and Debt Service Ratio**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Expenditures:</b>					
Current -					
Instruction	\$ 32,845,528	\$ 30,378,046	\$ 28,786,464	\$ 25,347,384	\$ 25,254,459
Support services - students and staff	8,534,408	8,269,049	7,079,122	6,185,638	5,800,310
Support services - administration	6,013,652	5,700,759	4,888,275	4,777,330	4,851,412
Operation and maintenance of plant services	7,091,229	6,514,233	5,784,253	5,435,121	5,242,038
Student transportation services	2,521,845	2,526,374	1,933,375	1,408,070	1,639,012
Operation of non-instructional services	4,892,362	4,222,290	3,323,621	1,788,453	2,648,574
Capital outlay	9,277,234	12,767,550	8,661,733	4,540,583	18,013,964
Debt service -					
Principal retirement	2,932,172	2,749,616	2,531,734	2,694,416	2,090,821
Interest and fiscal charges	1,250,529	1,347,048	1,484,948	1,212,423	1,019,145
Bond issuance costs				204,444	
<b>Total expenditures</b>	<u>\$ 75,358,959</u>	<u>\$ 74,474,965</u>	<u>\$ 64,473,525</u>	<u>\$ 53,593,862</u>	<u>\$ 66,559,735</u>
Expenditures for capitalized assets	\$ 7,221,192	\$ 11,426,830	\$ 6,738,137	\$ 2,811,051	\$ 15,746,835
Debt service as a percentage of noncapital expenditures	6%	6%	7%	8%	6%

(Continued)

**Flowing Wells Unified School District No. 8**  
**Governmental Funds Expenditures and Debt Service Ratio**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Expenditures:</b>					
Current -					
Instruction	\$ 23,701,936	\$ 22,193,984	\$ 21,866,324	\$ 21,190,136	\$ 21,768,437
Support services - students and staff	5,318,265	4,887,217	4,919,281	4,929,873	4,784,411
Support services - administration	4,598,422	4,374,101	4,452,051	4,175,551	4,421,107
Operation and maintenance of plant services	5,206,740	5,570,404	5,734,135	5,587,530	5,578,554
Student transportation services	1,679,592	1,631,830	1,546,219	1,486,441	1,550,724
Operation of non-instructional services	2,884,580	2,776,074	2,797,043	2,781,371	2,698,230
Capital outlay	4,410,941	7,800,870	2,634,100	3,862,990	2,805,263
Debt service -					
Principal retirement	3,163,876	1,810,714	1,646,317	1,438,880	1,377,010
Interest and fiscal charges	1,964,555	650,939	730,332	853,893	901,554
Bond issuance costs		252,015	213,359		
<b>Total expenditures</b>	<u>\$ 52,928,907</u>	<u>\$ 51,948,148</u>	<u>\$ 46,539,161</u>	<u>\$ 46,306,665</u>	<u>\$ 45,885,290</u>
Expenditures for capitalized assets	\$ 3,145,563	\$ 7,228,702	\$ 1,665,104	\$ 2,912,507	\$ 1,693,714
Debt service as a percentage of noncapital expenditures	10%	6%	5%	5%	5%

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

**(Concluded)**

**Flowing Wells Unified School District No. 8**  
**Other Financing Sources and Uses and Net Changes in Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	<b>Fiscal Year Ended June 30</b>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Excess (deficiency) of revenues over expenditures</b>	\$ 1,643,431	\$ (3,241,286)	\$ (598,434)	\$ 1,079,827	\$ (11,078,918)
<b>Other financing sources (uses):</b>					
Issuance of school improvement bonds				8,905,000	
Premium on sale of bonds				1,251,000	
Insurance recoveries	55,075	68,443	95,970	46,772	172,373
Transfers in	1,142,455	482,315	1,534,749	1,027,362	1,034,262
Transfers out	<u>(1,142,455)</u>	<u>(482,315)</u>	<u>(1,534,749)</u>	<u>(1,027,362)</u>	<u>(1,034,262)</u>
Total other financing sources (uses)	<u>55,075</u>	<u>68,443</u>	<u>95,970</u>	<u>10,202,772</u>	<u>172,373</u>
<b>Changes in fund balances</b>	<u>\$ 1,698,506</u>	<u>\$ (3,172,843)</u>	<u>\$ (502,464)</u>	<u>\$ 11,282,599</u>	<u>\$ (10,906,545)</u>
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Excess (deficiency) of revenues over expenditures</b>	\$ (2,279,417)	\$ (6,441,717)	\$ (631,239)	\$ (1,406,673)	\$ (2,175,097)
<b>Other financing sources (uses):</b>					
Issuance of school improvement bonds		13,385,000			
Issuance of refunding bonds			9,800,000		
Premium on sale of bonds		834,340	1,621,601		
Payment to refunded bond escrow agent			(11,208,242)		
Capital lease agreements		7,843,184		2,261,793	68,024
Insurance recoveries	148,326				
Transfers in	1,249,153	815,774	268,763	318,071	250,071
Transfers out	<u>(1,249,153)</u>	<u>(815,774)</u>	<u>(268,763)</u>	<u>(318,071)</u>	<u>(250,071)</u>
Total other financing sources (uses)	<u>148,326</u>	<u>22,062,524</u>	<u>213,359</u>	<u>2,261,793</u>	<u>68,024</u>
<b>Changes in fund balances</b>	<u>\$ (2,131,091)</u>	<u>\$ 15,620,807</u>	<u>\$ (417,880)</u>	<u>\$ 855,120</u>	<u>\$ (2,107,073)</u>

**Source:** The source of this information is the District's financial records. 184

**Flowing Wells Unified School District No. 8**  
**Net Limited Assessed Value and Full Cash Value of Taxable Property by Class**  
**Last Ten Fiscal Years**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Commercial, Industrial, Utilities and Mining	\$ 125,699,158	\$ 124,090,783	\$ 122,774,390	\$ 111,450,645	\$ 112,314,117
Agricultural and Vacant	3,783,863	3,553,660	3,408,642	3,439,947	3,622,156
Residential (Owner Occupied)	66,442,048	62,427,220	59,737,777	57,160,267	54,915,674
Residential (Rental)	36,244,433	34,942,272	33,658,629	31,869,107	30,732,676
Railroad, Private Cars and Airlines	1,157,567	1,605,341	1,495,787	1,277,985	1,376,094
Historical Property	<u>1,260</u>	<u>1,227</u>	<u>1,313</u>	<u>1,244</u>	<u>1,244</u>
<b>Total</b>	<b>\$ <u>233,327,069</u></b>	<b>\$ <u>226,620,536</u></b>	<b>\$ <u>221,076,452</u></b>	<b>\$ <u>205,199,264</u></b>	<b>\$ <u>202,961,961</u></b>
Gross Full Cash Value	\$ 2,539,202,429	\$ 2,240,178,243	\$ 2,158,491,262	\$ 2,009,407,685	\$ 1,946,507,971
Ratio of Net Limited Assessed Value to Gross Full Cash Value	9%	10%	10%	10%	10%
Total Direct Rate	6.23	6.55	6.49	6.68	6.84

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Commercial, Industrial, Utilities and Mining	\$ 109,191,270	\$ 106,316,995	\$ 104,178,703	\$ 103,613,262	\$ 108,115,016
Agricultural and Vacant	4,046,429	3,954,237	4,211,883	4,864,782	5,133,265
Residential (Owner Occupied)	52,125,002	49,489,791	47,694,240	45,879,412	45,906,498
Residential (Rental)	30,133,326	29,876,426	29,734,047	28,211,503	26,631,922
Railroad, Private Cars and Airlines	1,447,956	1,461,845	1,295,731	1,339,071	1,074,849
Historical Property	<u>1,272</u>	<u>1,281</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>
<b>Total</b>	<b>\$ <u>196,945,255</u></b>	<b>\$ <u>191,100,575</u></b>	<b>\$ <u>187,115,881</u></b>	<b>\$ <u>183,908,030</u></b>	<b>\$ <u>186,861,550</u></b>
Gross Full Cash Value	\$ 1,841,624,532	\$ 1,739,772,247	\$ 1,692,941,979	\$ 1,603,347,327	\$ 1,551,507,923
Ratio of Net Limited Assessed Value to Gross Full Cash Value	11%	11%	11%	11%	12%
Total Direct Rate	6.90	6.75	6.90	6.63	6.61

**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.

**Flowing Wells Unified School District No. 8**  
**Net Full Cash Assessed Value of Taxable Property by Class**  
**Last Ten Fiscal Years**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Commercial, Industrial, Utilities and Mining	\$ 145,086,693	\$ 142,168,466	\$ 142,377,808	\$ 128,027,945	\$ 126,209,609
Agricultural and Vacant	4,846,991	4,334,512	4,279,347	4,091,371	3,962,554
Residential (Owner Occupied)	88,226,407	73,799,144	71,033,833	68,381,071	64,044,729
Residential (Rental)	52,733,650	43,421,096	41,647,363	37,557,591	37,039,193
Railroad, Private Cars and Airlines	1,469,276	2,081,943	1,917,797	1,599,553	1,684,126
Historical Property	<u>1,292</u>	<u>1,320</u>	<u>1,313</u>	<u>1,244</u>	<u>1,244</u>
<b>Total</b>	<u>\$ 292,363,017</u>	<u>\$ 265,806,453</u>	<u>\$ 261,257,468</u>	<u>\$ 239,658,844</u>	<u>\$ 232,941,455</u>
Gross Full Cash Value	\$ 2,539,202,429	\$ 2,240,178,243	\$ 2,158,491,262	\$ 2,009,407,685	\$ 1,946,507,971
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	12%	12%	12%	12%	12%
Estimated Net Full Cash Value	\$ 2,270,342,439	\$ 2,001,310,645	\$ 1,935,410,943	\$ 1,783,063,266	\$ 1,724,333,660
Total Direct Rate	6.23	6.55	6.49	6.68	6.84

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Commercial, Industrial, Utilities and Mining	\$ 120,912,533	\$ 112,075,368	\$ 107,302,198	\$ 107,392,880	\$ 109,340,130
Agricultural and Vacant	4,232,271	4,199,537	4,420,389	4,961,780	5,212,117
Residential (Owner Occupied)	58,096,655	53,805,547	52,468,419	48,169,512	46,102,323
Residential (Rental)	35,862,454	32,967,356	31,754,325	28,944,070	26,800,291
Railroad, Private Cars and Airlines	1,730,274	1,689,571	1,380,686	1,362,614	1,084,163
Historical Property	<u>1,272</u>	<u>1,281</u>	<u>1,277</u>	<u>1,277</u>	<u>1,277</u>
<b>Total</b>	<u>\$ 220,835,459</u>	<u>\$ 204,738,660</u>	<u>\$ 197,327,294</u>	<u>\$ 190,830,856</u>	<u>\$ 188,539,024</u>
Gross Full Cash Value	\$ 1,841,624,532	\$ 1,739,772,247	\$ 1,692,941,979	\$ 1,603,347,327	\$ 1,551,507,923
Ratio of Net Full Cash Assessed Value to Gross Full Cash Value	12%	12%	12%	12%	12%
Estimated Net Full Cash Value	\$ 1,629,201,874	\$ 1,506,130,002	\$ 1,453,406,024	\$ 1,363,963,750	\$ 1,320,333,156
Total Direct Rate	6.90	6.75	6.90	6.63	6.61

**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

**Flowing Wells Unified School District No. 8  
Property Tax Assessment Ratios  
Last Ten Fiscal Years**

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
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

<u>Class</u>	<u>Fiscal Year</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
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.

**Flowing Wells Unified School District No. 8  
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	Northwest Fire District	Primary	Secondary	Total
	2024		4.23	0.55	0.33	1.28	0.04	0.14	1.05	3.16	3.35	2.87
2023		4.20	0.55	0.32	1.29	0.04	0.14	1.43	3.17	3.70	2.86	6.55
2022	0.43	4.33	0.54	0.33	1.27	0.04	0.14	1.31	3.05	3.85	2.63	6.49
2021	0.44	4.44	0.54	0.33	1.34	0.04	0.14	1.36	3.00	3.82	2.86	6.68
2020	0.46	4.69	0.54	0.33	1.38	0.04	0.14	1.38	3.00	3.97	2.88	6.84
2019	0.47	4.76	0.52	0.33	1.40	0.04	0.14	1.48	3.05	4.08	2.80	6.90
2018	0.49	5.16	0.51	0.31	1.39	0.05	0.14	1.43	3.07	4.21	2.55	6.75
2017	0.50	4.99	0.52	0.33	1.37	0.05	0.14	1.60	2.99	4.31	2.59	6.90
2016	0.51	5.09	0.52	0.31	1.37	0.05	0.14	1.60	2.91	4.32	2.31	6.63
2015	0.51	4.98	0.44	0.30	1.33	0.05	0.14	1.46	2.93	4.41	2.20	6.61

**Source:** The source of this information is the Property Tax Rates and Assessed Values, Arizona Tax Research Foundation.

**Flowing Wells Unified School District No. 8  
Principal Property Taxpayers  
Current Fiscal Year and Fiscal Year Nine Years Prior**

<b>Taxpayer</b>	<b>2024</b>		<b>2015</b>	
	<b>Net Limited Assessed Valuation</b>	<b>Percentage of District's Net Limited Assessed Valuation</b>	<b>Net Full Cash Assessed Valuation</b>	<b>Percentage of District's Net Full Cash Assessed Valuation</b>
Unisource Energy Corp	\$ 12,442,731	5.33 %	\$ 10,004,368	5.31 %
Marana Marketplace Partners LLC	5,279,070	2.26	2,743,120	1.45
Southwest Gas Corp	4,285,963	1.84	2,290,526	1.21
Prince Rd Distribution LLC	3,042,764	1.30		
AM2-4115 LLC	3,042,409	1.30		
Realty Income Properties LLC	2,566,575	1.10	1,982,685	1.05
Pegasus Tucson Owner LLC	2,424,366	1.04		
HSL Properties	2,391,440	1.02		
Verizon Wireless	2,370,400	1.02		
NNN Reit LP	1,818,827	0.78		
Qwest Corp			1,861,134	0.99
Orange Grove Properties LLC			1,600,000	0.85
Target Corporation			1,569,112	0.83
Precision Shooting Equipment			1,416,962	0.75
GRH Marana LLC			1,406,588	0.75
Union Pacific Railroad			1,333,071	0.71
Total	<u>\$ 39,664,545</u>	<u>16.99 %</u>	<u>\$ 26,207,566</u>	<u>13.90 %</u>

**Source:** The source of this information is the Pima County Assessor's records.

**Note:** On November 6, 2012, voters approved Proposition 117, an amendment to the Arizona Constitution. Beginning with Tax Year 2015 (Fiscal Year 2016), both primary and secondary taxes are levied against the net limited assessed value.

**Flowing Wells Unified School District No. 8**  
**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	\$ 12,346,065	\$ 12,105,762	98.05 %	\$	\$ 12,105,762	98.05 %
2023	12,749,295	12,300,327	96.48	448,886	12,749,213	100.00
2022	12,273,287	12,006,712	97.83	266,432	12,273,144	100.00
2021	12,132,595	11,742,600	96.79	389,908	12,132,508	100.00
2020	11,965,363	11,619,938	97.11	345,392	11,965,330	100.00
2019	11,675,286	11,337,858	97.11	337,408	11,675,266	100.00
2018	11,969,592	11,591,724	96.84	377,849	11,969,573	100.00
2017	12,007,875	11,572,304	96.37	435,550	12,007,854	100.00
2016	11,343,045	10,765,389	94.91	577,635	11,343,024	100.00
2015	11,478,903	10,952,587	95.41	526,295	11,478,882	100.00

**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.

**Flowing Wells Unified School District No. 8**  
**Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	General Obligation Bonds					Total Outstanding Debt				
	General Obligation Bonds	Less: Amounts Restricted for Principal	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Financed Purchases and Leases	Total	Percentage of Estimated Actual Value (Full Cash Value)	Per Capita	Percentage of Personal Income
2024	\$ 26,303,025	\$ 1,512,123	\$ 24,790,902	0.98 %	\$ 794	\$ 5,158,463	\$ 31,461,488	1.24 %	\$ 1,008	0.05 %
2023	28,612,519	1,400,457	27,212,062	1.21	296	6,015,635	34,628,154	1.55	376	0.06
2022	30,757,013	1,113,595	29,643,418	1.37	307	6,855,251	37,612,264	1.74	389	0.07
2021	32,706,507	1,122,866	31,583,641	1.57	347	7,308,885	40,015,392	1.99	439	0.08
2020	24,704,159	1,116,750	23,587,409	1.21	245	8,018,301	32,722,460	1.68	340	0.07
2019	26,727,811	847,786	25,880,025	1.41	272	8,254,122	34,981,933	1.90	367	0.08
2018	28,586,463	527,231	28,059,232	1.61	306	9,727,998	38,314,461	2.20	418	0.09
2017	16,081,862	441,021	15,640,841	0.92	173	2,105,528	18,187,390	1.07	201	0.05
2016	16,275,819	280,710	15,995,109	1.00	171	2,256,845	18,532,664	1.16	198	0.05
2015	17,667,948	684,171	16,983,777	1.09	182	58,932	17,726,880	1.14	190	0.05

**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.

**Flowing Wells Unified School District No. 8**  
**Direct and Overlapping Governmental Activities Debt**  
**June 30, 2024**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to School District</u>	<u>Estimated Amount Applicable to School District</u>
Overlapping:			
State of Arizona	None	0.29 %	None
Pima County	64,805,000	2.24	\$ 1,451,632
Pima County Community College	48,550,000	2.24	1,087,520
City of Tucson	81,625,000	1.80	1,469,250
Northwest Fire District	28,440,000	11.31	3,216,564
Subtotal, Overlapping Debt			<u>7,224,966</u>
Direct:			
Flowing Wells Unified School District No. 8	31,461,488	100.00	<u>31,461,488</u>
Total Direct and Overlapping Governmental Activities Debt			<u><u>\$ 38,686,454</u></u>

**Direct and Overlapping General Bonded Debt Ratios**

Net Direct General Obligation Bonded Debt		
As a Percentage of Net Limited Assessed Valuation		10.95 %
Net Direct and Overlapping General Bonded Debt		
Per Capita	\$ 372	
As a Percentage of Net Limited Assessed Valuation		14.04 %
As a Percentage of Gross Full Cash Value		1.29 %

**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.

**Flowing Wells Unified School District No. 8**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

**Class B Bond Legal Debt Margin Calculation for Fiscal Year 2024:**

Net full cash assessed valuation	\$ 292,363,017
Debt limit (20% of assessed value)	58,472,603
Debt applicable to limit	<u>25,537,673</u>
Legal debt margin	<u><u>\$ 32,934,930</u></u>

**Total Legal Debt Margin Calculation for Fiscal Year 2024:**

Net full cash assessed valuation	\$ 292,363,017
Debt limit (30% of assessed value)	87,708,905
Debt applicable to limit	<u>25,537,673</u>
Legal debt margin	<u><u>\$ 62,171,232</u></u>

**Fiscal Year Ended June 30**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Debt Limit	\$ 87,708,905	\$ 79,741,936	\$ 78,377,240	\$ 71,897,653	\$ 69,882,437
Total net debt applicable to limit	<u>25,537,673</u>	<u>27,680,988</u>	<u>29,647,119</u>	<u>31,404,918</u>	<u>23,447,013</u>
Legal debt margin	<u><u>\$ 62,171,232</u></u>	<u><u>\$ 52,060,948</u></u>	<u><u>\$ 48,730,121</u></u>	<u><u>\$ 40,492,735</u></u>	<u><u>\$ 46,435,424</u></u>
Total net debt applicable to the limit as a percentage of debt limit	29%	35%	38%	44%	34%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt Limit	\$ 66,250,638	\$ 61,421,598	\$ 59,198,188	\$ 57,249,257	\$ 56,561,707
Total net debt applicable to limit	<u>25,305,000</u>	<u>26,995,000</u>	<u>14,585,000</u>	<u>16,080,000</u>	<u>17,455,000</u>
Legal debt margin	<u><u>\$ 40,945,638</u></u>	<u><u>\$ 34,426,598</u></u>	<u><u>\$ 44,613,188</u></u>	<u><u>\$ 41,169,257</u></u>	<u><u>\$ 39,106,707</u></u>
Total net debt applicable to the limit as a percentage of debt limit	38%	44%	25%	28%	31%

**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. 193

**Flowing Wells Unified School District No. 8  
County-Wide Demographic and Economic Statistics  
Last Ten Calendar Years**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>	<u>Estimated District Population</u>
2023	1,080,300	\$ 61,910,157	\$ 58,232	3.8 %	88,185
2022	1,072,298	57,601,036	54,464	3.8	92,018
2021	1,058,318	55,696,681	52,942	5.0	96,613
2020	1,052,375	51,331,920	48,373	7.4	91,127
2019	1,044,675	47,604,994	45,456	4.0	96,258
2018	1,034,201	45,748,033	44,028	4.5	95,305
2017	1,026,099	42,585,356	41,637	4.5	91,680
2016	1,013,103	40,182,115	39,541	4.9	90,519
2015	1,009,371	38,922,402	38,536	5.6	93,460
2014	1,007,162	37,198,714	37,031	6.2	93,105

**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.

**Flowing Wells Unified School District No. 8  
Principal Employers  
Current Fiscal Year and Fiscal Year Nine Years Prior**

<u>Employer</u>	<u>2024</u>		<u>2015</u>	
	<u>Employees</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Percentage of Total Employment</u>
United States Department of the Air Force	12,360	3.50 %		%
Raytheon Missile Systems	13,030	3.69	9,933	2.37
University of Arizona	9,140	2.59	11,047	2.63
Banner-University Medical Center	5,570	1.58	6,329	1.51
Wal-Mart Stores, Inc.	4,590	1.30	5,200	1.24
Tucson Medical Center	4,530	1.28		
Amazon	3,620	1.03		
State of Arizona	3,580	1.01	9,439	2.25
Pima County	2,870	0.81	7,328	1.74
Southern Arizona Va Health Care System	2,800	0.79		
Freeport-McMoran Mining			5,600	1.33
Tucson Unified School District			6,525	1.55
Davis Monthan AFB			8,281	1.97
Fort Huachuca			5,717	1.36
Total	<u>62,090</u>	<u>17.58 %</u>	<u>75,399</u>	<u>17.95 %</u>
Total employment	<u>352,930</u>		<u>420,000</u>	

**Source:** The source of the 2024 information is the Maricopa Association of Governments and the 2015 information is from the Arizona Daily Star.

**Note:** The information presented above is County-wide.

**Flowing Wells Unified School District No. 8**  
**Full-Time Equivalent District Employees by Type**  
**Last Ten Fiscal Years**

	Full-time Equivalent Employees as of June 30				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Supervisory</b>					
Principals	10	9	9	9	9
Assistant principals	7	7	6	5	6
Total supervisory	<u>17</u>	<u>16</u>	<u>15</u>	<u>14</u>	<u>15</u>
<b>Instruction</b>					
Teachers	300	296	294	295	292
Aides	105	100	96	91	92
Total instruction	<u>405</u>	<u>396</u>	<u>390</u>	<u>386</u>	<u>384</u>
<b>Student Services</b>					
Certified	25	20	20	21	22
Classified	40	41	37	36	35
Total student services	<u>65</u>	<u>61</u>	<u>57</u>	<u>57</u>	<u>57</u>
<b>Support and Administration</b>					
Certified	16	13	11	11	9
Classified	165	160	152	144	139
Total support and administration	<u>181</u>	<u>173</u>	<u>163</u>	<u>155</u>	<u>148</u>
<b>Total</b>	<u><u>668</u></u>	<u><u>646</u></u>	<u><u>625</u></u>	<u><u>612</u></u>	<u><u>604</u></u>

(Continued)

**Flowing Wells Unified School District No. 8  
Full-Time Equivalent District Employees by Type  
Last Ten Fiscal Years**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Supervisory</b>					
Principals	9	9	9	9	9
Assistant principals	6	6	6	6	6
Total supervisory	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
<b>Instruction</b>					
Teachers	288	289	292	293	293
Aides	94	104	104	104	106
Total instruction	<u>382</u>	<u>393</u>	<u>396</u>	<u>397</u>	<u>399</u>
<b>Student Services</b>					
Certified	22	23	23	25	24
Classified	30	29	28	28	27
Total student services	<u>52</u>	<u>52</u>	<u>51</u>	<u>53</u>	<u>51</u>
<b>Support and Administration</b>					
Certified	10	10	10	9	9
Classified	141	137	141	140	151
Total support and administration	<u>151</u>	<u>147</u>	<u>151</u>	<u>149</u>	<u>160</u>
<b>Total</b>	<u><u>600</u></u>	<u><u>607</u></u>	<u><u>613</u></u>	<u><u>614</u></u>	<u><u>625</u></u>

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

(Concluded)

**Flowing Wells Unified School District No. 8  
Operating Statistics  
Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30</b>	<b>Average Daily Membership</b>	<b>Operating Expenditures</b>	<b>Cost per Pupil</b>	<b>Percentage Change</b>	<b>Expenses</b>	<b>Cost per Pupil</b>	<b>Percentage Change</b>	<b>Teaching Staff</b>	<b>Pupil-Teacher Ratio</b>	<b>Percentage of Free/Reduced Students</b>
2024	4,962	\$ 61,899,024	\$ 12,476	7.31 %	\$ 70,309,327	\$ 14,171	7.32 %	405	12.3	80.0 %
2023	4,955	57,610,751	11,626	9.78	65,433,041	13,205	10.78	396	12.5	73.0
2022	4,891	51,795,110	10,590	16.51	58,298,928	11,920	11.56	390	12.5	81.0
2021	4,944	44,941,996	9,090	5.08	52,829,196	10,685	8.57	386	12.8	69.2
2020	5,253	45,435,805	8,650	6.22	51,693,598	9,841	13.38	384	13.7	74.2
2019	5,328	43,389,535	8,144	5.43	46,247,256	8,680	7.57	382	13.9	73.0
2018	5,364	41,433,610	7,724	0.51	43,281,224	8,069	(1.83)	393	13.6	75.0
2017	5,376	41,315,053	7,685	3.09	44,188,149	8,220	(0.09)	396	13.6	76.0
2016	5,386	40,150,902	7,455	(2.11)	44,310,312	8,227	(2.87)	397	13.6	75.8
2015	5,358	40,801,463	7,616	2.99	45,376,855	8,470	4.03	399	13.4	72.8

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

**Note:** Operating expenditures are total expenditures less debt service and capital outlay.

**Flowing Wells Unified School District No. 8**  
**Capital Assets Information**  
**Last Ten Fiscal Years**

	<b>Fiscal Year Ended June 30</b>									
	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
<b><u>Schools</u></b>										
<b>Elementary</b>										
Buildings	40	40	45	33	33	43	45	45	45	45
Square feet	345,348	345,348	333,132	312,000	312,000	308,253	321,505	321,505	321,505	321,505
Enrollment	2,555	2,550	2,603	2,565	2,780	2,780	2,764	2,845	2,894	2,934
<b>Middle</b>										
Buildings	21	21	21	21	21	21	21	21	21	21
Square feet	127,333	127,333	127,333	127,333	127,333	127,333	127,333	127,333	127,333	127,333
Enrollment	760	768	818	774	827	827	819	803	771	852
<b>High</b>										
Buildings	53	53	52	51	51	51	51	51	51	51
Square feet	280,911	280,911	280,367	278,879	278,879	278,879	278,879	278,879	278,879	278,879
Enrollment	1,796	1,843	1,872	1,852	1,862	1,862	1,905	1,839	1,836	1,795
<b>Other</b>										
Buildings	12	12	11	11	11	11	11	11	11	11
Square feet	50,520	50,520	39,261	43,706	43,706	43,706	43,706	43,706	43,706	43,706
Enrollment	166	156	129	93	132	132	142	151	145	133
<b><u>Administrative</u></b>										
Buildings	8	8	8	8	8	8	8	8	8	8
Square feet	15,556	15,556	15,556	18,794	18,794	18,794	18,794	18,794	18,794	18,794
<b><u>Transportation</u></b>										
Garages	1	1	1	1	1	1	1	1	1	1
Buses	28	28	27	27	27	27	25	25	25	25
<b><u>Athletics</u></b>										
Football fields	3	3	3	3	3	3	3	3	3	3
Soccer fields	3	3	3	3	3	3	3	3	3	3
Running tracks	5	5	5	5	5	5	5	5	5	5
Baseball/softball	12	12	12	12	12	12	12	12	12	12
Swimming pools	1	1	1	1	1	1	1	1	1	1
Playgrounds	15	15	15	15	15	15	15	15	15	15

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

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# Flowing Wells Unified School District

## 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](#)

Yes

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](#)

Yes ▼

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.

Yes ▼

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

5

11. The governing board obtained voter approval to construct buildings and purchase or lease school sites, unless otherwise exempted by [A.R.S. §15-342\(25\)](#). Yes ▾

## 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](#). Yes ▾

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\(E\)](#). N/A ▼

Revision not required.

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 ▼

Fiscal year 2025 summer food service program revenue in the amount of \$12,125 was recorded in fiscal year 2024.

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

82

10

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

Population

Sample

8

8

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 ▼

Cash reconciliations with the County Treasurer (performed by the County School Superintendent) were not reconciled in a timely manner. Eight of the monthly reconciliations prepared by the CSS Office were completed at least four months after the close of the respective months. In addition, the monthly and year end reconciliations performed by the CSS identified a number of reconciling items that remain unresolved.

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. Yes ▼

02. The District used an M&O Fund revolving bank account in accordance with [A.R.S. §15-1101](#).

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

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](#).

05. The District used a Food Service Fund revolving bank account in accordance with [A.R.S. §15-1154](#).

06. The District used an Auxiliary Operations Fund bank account in accordance with [A.R.S. §15-1126](#).

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](#).

Population

Sample

720

6

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\(A\)\(19 and 20\)](#)

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](#). N/A ▼

No account.

17. The District used the electronic payments clearing bank account in accordance with [A.R.S. §15-1221](#). N/A ▼

No account.

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

20

24. The District's deposits were made in a timely manner and supported by deposit slips or other deposit transmittal documentation. Yes ▼

Sample

20

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

26. The District retained supporting documentation for disbursements from bank accounts. Yes ▼

Sample

15

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 Munis.

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. Yes

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 was maintained in Munis.

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 items/assets selected from the premises, the item/asset was not on the stewardship or capital asset listing.

06. The District reconciled the current year's June 30 capital assets list to the previous year's June 30 list. Yes ▼

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 in 1

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

7/25/2023, 8/22/2023, 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](#). Yes ▾

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. Yes ▾

Sample

75

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

Sample

191

5

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. Yes ▾

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](#) Yes ▾

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.

Population

Sample

### 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.

Data Entry

02. The District used p-cards.

Data Entry

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

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. Yes ▼

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

Sample

27

10

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

Sample

Data Entry

4

4

3 IFBs, 1 RFP

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) Yes ▼

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) N/A ▼

No multiple awards.

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 Yes ▼

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. N/A ▾

No such contracts.

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 Yes ▾

18. The District used only school district purchasing cooperatives contracts from cooperatives it was a member of or used only lead district contracts that it was listed as a member of in the solicitation or ensured its additional purchases would not have materially increased the volume stated in the original solicitation. 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

57

15

Mohave; SAVE (Paradise)

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 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 Yes ▾

Sample

22

24. For any purchase of services from governing board members or goods or services from District employees, regardless of the expenditure amount, the District followed the School District Procurement Rules, except as authorized by [A.R.S. §15-323](#). N/A ▼

No such purchases.

25. The District followed the School District Procurement Rules for purchases of any supplies, materials, and equipment from governing board members if the purchase exceeded \$100,000, or followed the guidelines for written quotes if below the threshold. [A.R.S. §38-503\(C\)](#) N/A ▼

No such purchases.

26. For purchases the District made from General Services Administration (GSA) schedules 70-IT and 84-Law Enforcement, the governing board first authorized the contracts in writing. [A.R.S. §15-213\(K\)](#) and [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. Yes ▾

Population	Sample
361	26

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](#). Yes ▼

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. Yes ▼

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. Yes ▾

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\(F\)](#) Yes ▾

03. The District followed the AFR—[Review, Submission, and Publication Instructions](#). Yes ▾

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. Yes ▾

05. Detailed source documents were traceable to the District's trial balance that was used to prepare the financial statements. Yes ▾

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\(D\)](#) Yes ▼

### 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](#) Yes ▼

Sample

3

03. The District appropriately tracked and reported student membership and absences. [A.R.S. §15-901](#)

For one of 10 elementary and junior high school attendance records reviewed, absences were not reported correctly resulting in a net understatement of absences of 0.25. In addition, for one of five high school attendance records reviewed, absences were not reported correctly resulting in a net understatement of absences of 0.25.

Population	Sample	Data Entry
<input type="text" value="4953"/>	<input type="text" value="15"/>	<input type="text" value="10 EJV, 5 HS"/>

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

Sample

05. The District was a CTED or CTED member.

06. The District had an AOI program. [A.R.S. §15-808](#)

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.

Population	Sample
<input type="text" value="189"/>	<input type="text" value="5"/>

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 two of five CTED attendance records reviewed, absences were not reported correctly resulting in a net understatement of absences of 0.50.

Sample

5

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

5

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](#)

Yes ▼

Sample

5

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\(D\)](#).

Yes ▼

Sample

10

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

Yes ▼

Population

Sample

167

10

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](#) Yes ▾

19. The District counted students withdrawn for having 10 consecutive unexcused absences in membership only through the last day of actual attendance or excused absence. [A.R.S. §15-901\(A\)\(1\)](#) No ▾

For two of 10 attendance records reviewed, the withdrawal date was not the last day of actual attendance or excused absence.

Population

Sample

44

10

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

5

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. No ▾

The District's food service system does not track electronic transactions or records by user in a way that creates an audit trail report that can be reviewed or analyzed.

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. No ▾

The District's disaster recovery plan was not tested annually.

### 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](#) No ▾

Total approved daily route miles reported on the Transportation Route Report did not agree to supporting documentation by two miles. In addition, total eligible students reported on the Transportation Route Report did not agree to supporting documentation by 11 students. Both amounts were understated on the Transportation Route Report.

### 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\(F\)](#) N/A ▼

No Bond Building Fund.


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 ▼

No Bond Building Fund.

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\(C\)](#) N/A ▼

No Bond Building Fund.

**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.**

<b>Preparer</b> Jim Rebenar, CPA	<b>Title</b> Partner	<b>Date</b> 03/12/2025 
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**Flowing Wells Unified School District No. 8**  
**Single Audit Report**  
Year Ended June 30, 2024

**Flowing Wells Unified School District No. 8  
Single Audit Report  
For the Year Ended June 30, 2024**

<b><u>Contents</u></b>	<b><u>Page</u></b>
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 <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8
Auditee Response	
Cover Letter	11
Corrective Action Plan	12
Summary Schedule of Prior Audit Findings	14

**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  
Flowing Wells Unified School District No. 8

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 Flowing Wells Unified School District No. 8, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Flowing Wells Unified School District No. 8’s basic financial statements, and have issued our report thereon dated January 23, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8’s internal control. Accordingly, we do not express an opinion on the effectiveness of Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Flowing Wells Unified School District No. 8's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Flowing Wells Unified School District No. 8's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Flowing Wells Unified School District No. 8'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  
January 23, 2025

**Independent Auditor’s Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance**

Governing Board  
Flowing Wells Unified School District No. 8

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Flowing Wells Unified School District No. 8’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Flowing Wells Unified School District No. 8’s major federal programs for the year ended June 30, 2024. Flowing Wells Unified School District No. 8’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, Flowing Wells Unified School District No. 8 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 Flowing Wells Unified School District No. 8 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 Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flowing Wells Unified School District No. 8 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Flowing Wells Unified School District No. 8's basic financial statements. We issued our report thereon dated January 23, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
January 23, 2025

**Flowing Wells Unified School District No. 8**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

<u>Federal/Pass-Through/Agency</u>	<u>AL Number</u>	<u>Federal Award Number</u>	<u>Expenditures and Transfers</u>	<u>Total Expenditures and Transfers</u>
<b><u>U.S. Department of Agriculture</u></b>				
Passed through Arizona Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	7AZ300AZ3	\$ 464,969	\$
National School Lunch Program	10.555	7AZ300AZ3	2,791,759	
National School Lunch Program	10.555	6AZ300400	151,607	
Summer Food Service Program for Children	10.559	7AZ300AZ3	86,260	
Fresh Fruit and Vegetable Program	10.582	7AZ310AZ1	<u>71,175</u>	
Total Child Nutrition Cluster				3,565,770
Child and Adult Care Food Program	10.558	7AZ300AZ3		70,047
Child Nutrition Discretionary Grants Limited Availability	10.579	NSLP-17-AZ-01		<u>100,000</u>
<b>Total U.S. Department of Agriculture</b>				<u>3,735,817</u>
<b><u>U.S. Department of Defense</u></b>				
Direct Program:				
ROTC	12.U01	N/A		<u>92,102</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Direct Program:				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants	14.218	N/A		<u>40,001</u>
<b><u>U.S. Department of Education</u></b>				
Passed through Arizona Department of Education:				
Title I Grants to Local Educational Agencies	84.010	S010A230003		2,056,001
Special Education Cluster:				
Special Education Grants to States	84.027	H027A230007	1,127,672	
Special Education Preschool Grants	84.173	H173A230003	<u>16,678</u>	
Total Special Education Cluster				1,144,350
Career and Technical Education -- Basic Grants to States	84.048A	V048A230003		160,838
Education for Homeless Children and Youth	84.196	S196A230003		70,221
Twenty-First Century Community Learning Centers	84.287	S287C230003		433,750
English Language Acquisition State Grants	84.365A	S365A230003		77,093
COVID-19 Education Stabilization Fund	84.425D	S425D210038	424,120	
COVID-19 Education Stabilization Fund	84.425U	S425U210038	5,894,286	
COVID-19 Education Stabilization Fund	84.425W	S425W210003	<u>15,679</u>	
Total ALN 84.425				6,334,085
<b>Total U.S. Department of Education</b>				<u>10,276,338</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Public Consulting Group, Inc.:				
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A		<u>410,928</u>
<b>Total Expenditures of Federal Awards</b>				<u>\$ 14,555,186</u>

**Flowing Wells Unified School District No. 8**  
**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 Flowing Wells Unified School District No. 8 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.

**Flowing Wells Unified School District No. 8  
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: No
- Material weakness(es) identified: No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

Assistance Listing Numbers

84.425  
84.027, 84.173

Name of Federal Programs or Clusters

COVID-19 Education Stabilization Fund  
Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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: No**

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

**Flowing Wells Unified School District No. 8  
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 Reconciliation 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.

Cause

The District relied on the Pima County School Superintendent's Office (CSS Office) to reconcile cash balances to the County Treasurer. While cash reconciliation controls at the CSS Office 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.

Effect

The District may not be able to effectively manage its finances and is at risk of material errors in the financial statements.

Context

Eight of the monthly reconciliations prepared by the CSS Office were completed between four and eight months after the close of the respective months. Additionally, the monthly reconciliations performed by the CSS Office identified a number of reconciling items that remained unresolved. The year end cash reconciliation for June 30, 2024, was not finalized until December 2024.

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

**Flowing Wells Unified School District No. 8  
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.



**Flowing Wells Unified School District**  
*Potential Finds Opportunity*

IOLA FRANS ADMINISTRATION CENTER  
1556 W. PRINCE ROAD  
TUCSON, ARIZONA 85705-3087  
(520) 696-8801 | FAX: (520) 690-2400

January 23, 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,

Stacy Trueblood  
Chief Financial Officer

**Flowing Wells Unified School District No. 8**  
**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

Contact Person: Stacy Trueblood, Chief Financial Officer

Anticipated Completion Date: August 31, 2025

Planned Corrective Action: The District has cash reconciliation controls in place to reconcile its records to the CSS's records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliations between the District's records and the CSS. The reconciliations were completed timely and all differences were immediately resolved. The District will continue to perform monthly reconciliations to the CSS.

School Districts in Arizona are required to process financial transactions through the County School Superintendent (CSS) unless approved to assume accounting responsibility pursuant to ARS §15-914.01. The District has not requested accounting responsibility under this statute and, therefore, submits its financial transactions to the CSS. The CSS is responsible for reconciling records to the Pima County Treasurer's (CT) records. For fiscal year 2024, the District worked with the CSS to assist them with their reconciliation to the CT. The District will continue to work with the CSS to ensure cash reconciliation with the CT is completed in a timely manner. However, since the District does not have authority over the CSS and the CSS has not been able to complete its responsibility, the District will perform its own reconciliation to the CT. This will include the following steps:

- District to receive training from the CSS and/or CT to access and download transactions from the CT.
- District will reconcile its records to the CT's records. Differences will be identified, investigated and resolved.
- District will notify the CSS and/or CT of required corrections.

In addition, the following CAP has been provided by the Pima County Schools Superintendent's office:

Due to significant challenges identified in the Pima County School Superintendent's Office (Office) FY23 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 FY23 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 FY23 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.

**Flowing Wells Unified School District No. 8  
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

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.

**Flowing Wells Unified School District No. 8  
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's records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliations between the District's records and the CSS. The reconciliations were completed timely and all differences were immediately resolved. The District will continue to perform monthly reconciliations to the CSS.

School Districts in Arizona are required to process financial transactions through the County School Superintendent (CSS) unless approved to assume accounting responsibility pursuant to ARS §15-914.01. The District has not requested accounting responsibility under this statute and, therefore, submits its financial transactions to the CSS. The CSS is responsible for reconciling records to the Pima County Treasurer's (CT) records. For fiscal year 2024, the District worked with the CSS to assist them with their reconciliation to the CT. The District will continue to work with the CSS to ensure cash reconciliation with the CT is completed in a timely manner. However, since the District does not have authority over the CSS and the CSS has not been able to complete its responsibility, the District will perform its own reconciliation to the CT. This will include the following steps:

- District to receive training from the CSS and/or CT to access and download transactions from the CT.
- District will reconcile its records to the CT's records. Differences will be identified, investigated and resolved.
- District will notify the CSS and/or CT of required corrections.

In addition, the following CAP has been provided by the Pima County Schools Superintendent's office:

Due to significant challenges identified in the Pima County School Superintendent's Office (Office) FY23 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 FY23 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 FY23 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.

**Flowing Wells Unified School District No. 8  
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

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.



**Flowing Wells Unified School District No. 8**  
**Single Audit Report**  
Year Ended June 30, 2024

**Flowing Wells Unified School District No. 8  
Single Audit Report  
For the Year Ended June 30, 2024**

<b><u>Contents</u></b>	<b><u>Page</u></b>
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 <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
Notes to the Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8
Auditee Response	
Cover Letter	11
Corrective Action Plan	12
Summary Schedule of Prior Audit Findings	14

**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  
Flowing Wells Unified School District No. 8

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 Flowing Wells Unified School District No. 8, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Flowing Wells Unified School District No. 8’s basic financial statements, and have issued our report thereon dated January 23, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8’s internal control. Accordingly, we do not express an opinion on the effectiveness of Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Flowing Wells Unified School District No. 8's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Flowing Wells Unified School District No. 8's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Flowing Wells Unified School District No. 8'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  
January 23, 2025

**Independent Auditor’s Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance**

Governing Board  
Flowing Wells Unified School District No. 8

**Report on Compliance for Each Major Federal Program**  
***Opinion on Each Major Federal Program***

We have audited Flowing Wells Unified School District No. 8’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Flowing Wells Unified School District No. 8’s major federal programs for the year ended June 30, 2024. Flowing Wells Unified School District No. 8’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, Flowing Wells Unified School District No. 8 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 Flowing Wells Unified School District No. 8 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 Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8’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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8'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 Flowing Wells Unified School District No. 8's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flowing Wells Unified School District No. 8 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Flowing Wells Unified School District No. 8's basic financial statements. We issued our report thereon dated January 23, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Tucson, Arizona  
January 23, 2025

**Flowing Wells Unified School District No. 8**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

<u>Federal/Pass-Through/Agency</u>	<u>AL Number</u>	<u>Federal Award Number</u>	<u>Expenditures and Transfers</u>	<u>Total Expenditures and Transfers</u>
<b><u>U.S. Department of Agriculture</u></b>				
Passed through Arizona Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	7AZ300AZ3	\$ 464,969	\$
National School Lunch Program	10.555	7AZ300AZ3	2,791,759	
National School Lunch Program	10.555	6AZ300400	151,607	
Summer Food Service Program for Children	10.559	7AZ300AZ3	86,260	
Fresh Fruit and Vegetable Program	10.582	7AZ310AZ1	71,175	
Total Child Nutrition Cluster				3,565,770
Child and Adult Care Food Program	10.558	7AZ300AZ3		70,047
Child Nutrition Discretionary Grants Limited Availability	10.579	NSLP-17-AZ-01		100,000
<b>Total U.S. Department of Agriculture</b>				<b>3,735,817</b>
<b><u>U.S. Department of Defense</u></b>				
Direct Program:				
ROTC	12.U01	N/A		92,102
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Direct Program:				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/ Entitlement Grants	14.218	N/A		40,001
<b><u>U.S. Department of Education</u></b>				
Passed through Arizona Department of Education:				
Title I Grants to Local Educational Agencies	84.010	S010A230003		2,056,001
Special Education Cluster:				
Special Education Grants to States	84.027	H027A230007	1,127,672	
Special Education Preschool Grants	84.173	H173A230003	16,678	
Total Special Education Cluster				1,144,350
Career and Technical Education -- Basic Grants to States	84.048A	V048A230003		160,838
Education for Homeless Children and Youth	84.196	S196A230003		70,221
Twenty-First Century Community Learning Centers	84.287	S287C230003		433,750
English Language Acquisition State Grants	84.365A	S365A230003		77,093
COVID-19 Education Stabilization Fund	84.425D	S425D210038	424,120	
COVID-19 Education Stabilization Fund	84.425U	S425U210038	5,894,286	
COVID-19 Education Stabilization Fund	84.425W	S425W210003	15,679	
Total ALN 84.425				6,334,085
<b>Total U.S. Department of Education</b>				<b>10,276,338</b>
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through Public Consulting Group, Inc.:				
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A		410,928
<b>Total Expenditures of Federal Awards</b>			<b>\$ 14,555,186</b>	

**Flowing Wells Unified School District No. 8**  
**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 Flowing Wells Unified School District No. 8 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.

**Flowing Wells Unified School District No. 8  
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: No
- Material weakness(es) identified: No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

Assistance Listing Numbers

84.425  
84.027, 84.173

Name of Federal Programs or Clusters

COVID-19 Education Stabilization Fund  
Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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: No**

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

**Flowing Wells Unified School District No. 8  
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 Reconciliation 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.

Cause

The District relied on the Pima County School Superintendent's Office (CSS Office) to reconcile cash balances to the County Treasurer. While cash reconciliation controls at the CSS Office 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.

Effect

The District may not be able to effectively manage its finances and is at risk of material errors in the financial statements.

Context

Eight of the monthly reconciliations prepared by the CSS Office were completed between four and eight months after the close of the respective months. Additionally, the monthly reconciliations performed by the CSS Office identified a number of reconciling items that remained unresolved. The year end cash reconciliation for June 30, 2024, was not finalized until December 2024.

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

**Flowing Wells Unified School District No. 8  
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.



**Flowing Wells Unified School District**  
*Potential Finds Opportunity*

IOLA FRANS ADMINISTRATION CENTER  
1556 W. PRINCE ROAD  
TUCSON, ARIZONA 85705-3087  
(520) 696-8801 | FAX: (520) 690-2400

January 23, 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,

Stacy Trueblood  
Chief Financial Officer

**Flowing Wells Unified School District No. 8**  
**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

Contact Person: Stacy Trueblood, Chief Financial Officer

Anticipated Completion Date: August 31, 2025

Planned Corrective Action: The District has cash reconciliation controls in place to reconcile its records to the CSS's records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliations between the District's records and the CSS. The reconciliations were completed timely and all differences were immediately resolved. The District will continue to perform monthly reconciliations to the CSS.

School Districts in Arizona are required to process financial transactions through the County School Superintendent (CSS) unless approved to assume accounting responsibility pursuant to ARS §15-914.01. The District has not requested accounting responsibility under this statute and, therefore, submits its financial transactions to the CSS. The CSS is responsible for reconciling records to the Pima County Treasurer's (CT) records. For fiscal year 2024, the District worked with the CSS to assist them with their reconciliation to the CT. The District will continue to work with the CSS to ensure cash reconciliation with the CT is completed in a timely manner. However, since the District does not have authority over the CSS and the CSS has not been able to complete its responsibility, the District will perform its own reconciliation to the CT. This will include the following steps:

- District to receive training from the CSS and/or CT to access and download transactions from the CT.
- District will reconcile its records to the CT's records. Differences will be identified, investigated and resolved.
- District will notify the CSS and/or CT of required corrections.

In addition, the following CAP has been provided by the Pima County Schools Superintendent's office:

Due to significant challenges identified in the Pima County School Superintendent's Office (Office) FY23 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 FY23 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 FY23 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.

**Flowing Wells Unified School District No. 8  
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

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.

**Flowing Wells Unified School District No. 8**  
**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's records. This includes identifying and resolving any differences. In fiscal year 2024, the District completed the monthly reconciliations between the District's records and the CSS. The reconciliations were completed timely and all differences were immediately resolved. The District will continue to perform monthly reconciliations to the CSS.

School Districts in Arizona are required to process financial transactions through the County School Superintendent (CSS) unless approved to assume accounting responsibility pursuant to ARS §15-914.01. The District has not requested accounting responsibility under this statute and, therefore, submits its financial transactions to the CSS. The CSS is responsible for reconciling records to the Pima County Treasurer's (CT) records. For fiscal year 2024, the District worked with the CSS to assist them with their reconciliation to the CT. The District will continue to work with the CSS to ensure cash reconciliation with the CT is completed in a timely manner. However, since the District does not have authority over the CSS and the CSS has not been able to complete its responsibility, the District will perform its own reconciliation to the CT. This will include the following steps:

- District to receive training from the CSS and/or CT to access and download transactions from the CT.
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**Flowing Wells Unified School District No. 8  
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

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.

February 25, 2025

Dear Members of the Governing Board:

I am writing to summarize the issue out of the Pima County School Superintendent's Office that led to a finding for your district on your recent Single Audit Report for this past fiscal year.

School districts are required to establish and maintain regular reconciliation controls to the County School Superintendent's Office regarding cash on deposit with the County Treasurer. This process ensures that cash balances are accurately recorded in the district's general ledger and establishes a procedure to investigate and resolve any discrepancies.

Your district did maintain its procedures for this reconciliation process and did complete its monthly cash reconciliations to the County School Superintendent's Office. However, fiscal year 2023-2024 (FY24) cash reconciliations between the County School Superintendent's Office and the Treasurer's Office were not completed on an ongoing basis throughout this fiscal year. The FY24 process began in April 2024 after the FY23 process was completed in March 2024, due to challenges from prior fiscal years that were addressed this past year. July through March reconciliations were completed in April 2024, and monthly subsequently – with June being completed in July, per the regular timeline. However, identified material reconciling items were not fully resolved by the December 31<sup>st</sup> standard deadline.

The Pima County School Superintendent's Office will receive an audit finding related to this matter and impacted school districts may also receive an audit finding related to this matter.

Due to significant challenges identified in the Pima County School Superintendent's Office (Office) FY23 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 FY23 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 FY23 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 during prior fiscal years, in some cases going back up to five or more years.

What we have learned is that over prior years, while the Office would deliver a June reconciliation file to auditors, staff would generally only address and resolve items deemed 'material' in a given year. This meant that many districts had reconciling items going back up to

5 or more years. For this current cycle, we again actively worked with auditors to address material items so district audits may be finalized timely – but we are also addressing all remaining identified items regardless of their age or materiality. In addition to completely re-engineering the reconciliation file and processes, we also worked with our IT staff to create new data reports from our legacy financial system to help research these individual items. Prior to these reports becoming available, the process of addressing reconciling items was an entirely manual process that required pulling physical files from both our Office and the Treasurer’s Office for each line item in a given reconciliation report. We also found that the root cause for many reconciling items was due to the legacy financial system and processes previously used by our Office to process district journal entries used to reconcile local district records to our Office.

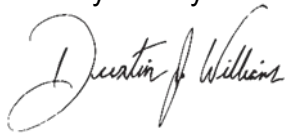
Moving forward, the Office is actively working to implement a new Tyler ERP system in Spring 2025 for this current fiscal year. This new financial system will replace the Office’s legacy School Fund Accounting System (SFAS) applications, which have been the primary software supporting the Office’s financial 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.

Additionally, since Spring 2024, our office has updated our internal procedures for processing district transactions, such as journal entries to reconcile local records to our records to greatly minimize issues inherent to the legacy system. We’re also confident that the transition to the new financial system, coupled with our redesigned internal processes and procedures for completing monthly reconciliations, as well as other operational changes, will serve to eliminate this as an issue moving forward.

These reconciliation data are a key component of both County and school district annual audit processes. As a result of the delay in completing the reconciliations, district audits were not completed by December 31, 2024. Unfortunately, this issue negatively impacted Pima County school districts who rely on the County School Superintendent’s Office to reconcile with the County Treasurer, thus leading to the finding on the 2024 Single Audit Report.

The County School Superintendent’s Office takes full responsibility for this finding and has been working diligently to resolve these issues going forward. I assure you our leadership, my team, and I are taking the necessary steps operationally to ensure that this issue will not occur in future years. Please reach out to me should you have any questions, moving forward.

Thank you for your continued commitment to our community!



Dustin Williams  
Pima County Schools Superintendent

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

G-3  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Item: Request Approval to Distribute Instructional Improvement Funds

Submitted By: Dr. Kevin Stoltzfus/Stacy Trueblood Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus/Stacy Trueblood

District administration recommends approval of a May 2025 teacher compensation payment in the amount of \$275 from the Instructional Improvement Fund.

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: *Stacy Trueblood* Superintendent: *Kevin Stoltzfus*

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

**FLOWING WELLS SCHOOLS**  
District Administration Center

MEMORANDUM

**TO:** Governing Board Members  
Dr. Kevin Stoltzfus

**FROM:** Stacy Trueblood

**DATE:** March 12, 2025

**SUBJECT:** Additional Teacher Compensation from Instructional Improvement Fund

---

In November 2002 Arizona voters passed Proposition 202 Indian Gaming Preservation and Self Reliance Act. A portion of the gaming revenues related to this proposition are deposited in the “Instructional Improvement Fund” for use by school districts for classroom size reduction, teacher salary increases, dropout prevention and instructional improvement programs. The District utilizes the maximum allowable amount of the funds for teacher compensation. The funds are distributed each December and May. Based upon the available funds, the May 2025 amount is calculated to be \$275 per certified teacher.

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

G-4 March 25, 2025  
Agenda Item Number Board Meeting Date

Item: Recommend Approval of Increase to Auto Allowance for Elementary Gifted Teacher for FY2025-2026

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus

District administration recommends approval to increase the auto allowance for the position of Elementary Gifted Teacher (CATS) from the current amount of \$550/year to the amount of \$825/year to become effective in Fiscal Year 2025-2026. This change would make the auto allowance equivalent to the allowance for the traveling Elementary Music Teacher position given that both positions involve a similar level of travel.

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve  Disapprove  Table  No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

G-5  
Agenda Item Number

March 25, 2025  
Board Meeting Date

Item: Recommend Approval of MOU with Louisiana State University (LSU) School of Social Work

Submitted By: Dr. Kevin Stoltzfus/Dr. Tabettha Finchum Date: March 17, 2025

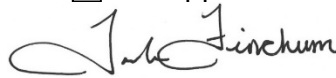

Will Be Presented By: Dr. Kevin Stoltzfus/Dr. Tabettha Finchum

District administration recommends approval of a Memorandum of Understanding (MOU) with LSU School of Social Work to establish a field placement agreement that would allow Flowing Wells to host LSU school social worker interns. The MOU is attached for review.

Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head:  Superintendent: 

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_

Dear Agency Partner,

Thank you for your interest in collaborating with the LSU School of Social Work. If your agency requires a formal contract, please see our standard MOU sample on the following page. If your own agency affiliation agreement is required, please see the criteria below that will help begin the process:

**Governing Law:**

As a state institution, LSU cannot contractually agree to be governed by laws of another jurisdiction. (LA: RS 9:2778) It is acceptable to change the governance to the State of Louisiana or have both parties remain silent by removing this language from the agreement.

This does not apply to Federal agencies.

**Litigation:**

As a state institution, LSU cannot have suits against them be instituted in any court other than a Louisiana State Court. (LA: RS 13:5106)

**Workers' Compensation:**

Students are not covered under LSU's Workers' Compensation policy. The workers compensation policy only covers employees when injured within the course and scope of their employment.

**Commercial General Liability:**

Students are not afforded coverage under LSU's commercial general liability (GL) policy.

**Professional Liability:**

LSU provides professional liability insurance to students as a means to cover their actions or inactions while at an internship experience – this covers the 3rd party if affected by the actions of the student.

Internship & Professional Liability: \$2 mil per claim & \$2 mil annual aggregate

Excess Liability: \$2 mil each occurrence & \$2 mil aggregate

Professional + Excess Liability = \$4 mil in coverage

**Indemnification:**

State law prohibits the University from accepting contractual terms which require us be financially responsible for another party's negligence. (LA: RS 38:2195) Therefore, reference to the student must be removed.

***We look forward to working with you!***

## **MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding is entered into by and between the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College, herein represented by the Executive Vice President of Finance and Administration and Chief Administrative Officer of Louisiana State University and Agricultural and Mechanical College, and on behalf of the LSU School of Social Work, Baton Rouge, Louisiana, hereinafter referred to as "University," and Flowing Wells School District represented by the superintendent, hereinafter referred to as "Agency."

It is agreed by the aforesaid parties to be of mutual interest and advantage that the students enrolled in the School of Social Work are given the opportunity for and benefit of practical learning experiences provided by the Agency.

The aforesaid therefore understands that:

### **I. The Agency agrees to:**

1. Provide a planned, supervised program of internship experience which is mutually acceptable to both the University and the Agency.
2. Maintain complete records and reports on each student's performance and provide written evaluations of each student's performance to the University at mid-semester and at the end of each semester.
3. Request the University to engage in a joint evaluation of any student whose performance is questionable, whose personal characteristics seem to prevent desirable relationships within the Agency, or whose health status becomes a detriment to the student's successful completion of the internship.
4. On reasonable request, to permit the inspection of the Agency facilities, services available for internship experience, student records, and such other items pertaining to the Agency program by the University.
5. Designate the name and professional credentials of the person(s) to be responsible for the supervision of interns.
6. Assign an internship supervisor who shall be a person mutually agreeable to the University and the Agency and who shall meet all of the qualifications and requirements to be an internship supervisor of the School of Social Work.
7. Immediately notify the University in writing of any change or proposed changes in the program.
8. Agency shall maintain professional and general liability insurance and workers compensation insurance for its respective business operations in the amount of not less than \$1,000,000 per occurrence during the term of this Agreement. Proof of insurance must be provided with the MOU. The agency name on the MOU and proof of insurance must match.

### **II. The University agrees to:**

1. Send the name of each student as soon as possible before the beginning date of the internship.
2. Supply, with the student's permission, any additional information required by the Agency prior to the arrival of the student.
3. Assign to the Agency only those students who have satisfactorily completed the prerequisite didactic portion of the curriculum.
4. Make available faculty members to discuss with the designee of the Agency the assignment to be assumed by the student in the internship program.

5. Comply with all established policies and practices of the Agency as such policies and practices are made known to the University. The University further agrees that students will be subject to all rules and regulations pertaining to regular employees of the Agency.
6. Notify all participating students that their appearance and performance on duty will be commensurate at all times with the position that they are preparing to assume.
7. University shall maintain general and professional liability insurance and workers compensation coverage for its respective business operations in the amount of not less than \$1,000,000 per occurrence during the term of this Agreement. University may choose to provide coverage through a fully funded self-insurance program. Proof of insurance shall be provided upon request.

**III. It is mutually agreed that:**

1. To the extent required by law, the University and the Agency will indemnify, defend and hold each other harmless for and against any and all losses, damages, expenses, or other liabilities including attorneys' fees, court costs, and related costs of defense, arising from or in any way connected with claims for personal injury, death, property damage or contractual liability that may be asserted against the University or the Agency by any party(ies), which arise or allegedly rise out of action, inaction, or breach by their own employee, agent, or representative while in the conduct of the training program or clinical experience.
2. The Agency will assess no fees to the University or students for the use of the Agency's resources in connection with this training program.
3. The following are the responsibilities of the student(s):
  - Provide and maintain personal health insurance.
  - Follow the administrative policies of the Agency, including confidentiality policies, personnel practices, formal protocol, etc.
  - Provide his/her personal transportation and living arrangements.
  - Report to the Agency on time and follow all established rules and regulations during regularly scheduled operating hours of the agency.
  - Abide by the NASW Code of Ethics.
  - Abide by the Code of Student Conduct, the Graduate School Policies and Regulations, the School of Social Work Handbook, Field Internship Manual and the LSU School of Social Work Bulletin as they relate to professional behavior in field internships.

**IV. Terms of Agreement:**

1. Either party hereto may, upon giving sixty (60) days written notice, terminate this Memorandum.
2. Revisions to this Memorandum become effective upon approval of the parties hereto through written communication from both parties.
3. This Memorandum shall be interpreted and governed in accordance with the laws of the State of Louisiana. The venue of any action brought with regards to this Memorandum shall be the Nineteenth Judicial District Court, East Baton Rouge Parish, State of Louisiana.
4. The University and Agency shall comply with Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, and Title II of the Older Americans Amendments of 1975, and all related regulations, and assure that they do not, and will not, discriminate against any person on the basis of race, color, sex, creed, national origin, age or handicap under any program or activity receiving Federal financial assistance. Nothing in this agreement is intended to be contrary to State or Federal laws. In the event of conflict between terms of this agreement and any applicable State or Federal law, that State or Federal law will supersede the terms of this agreement. In the event of conflict between State and Federal laws, Federal laws will govern.



**School of Social Work  
Office of Field Education**

- 5. Periodic reviews of programs and policies will be conducted under the auspices of the Louisiana State University's Office of Academic Affairs.
- 6. University acknowledges Agency may/may not be a covered entity under HIPAA. University acknowledges that the students participating in educational/clinical experiences on the premises of the Agency ("Covered Entity") are considered "workforce" under HIPPA regulations. It is understood that the Covered Entity will train University students on its Privacy policies and procedures prior to exposure to Protected Health Information, as defined by HIPAA regulations. University expects its students to adhere to the Privacy policies and procedures of the Covered Entity. Should there be any breach of the Covered Entity's Privacy policies and procedures by the student, the Covered Entity must notify the University faculty for disciplinary action of the student.
- 7. This Memorandum of Affiliation shall commence on \_\_\_\_\_ and shall continue through \_\_\_\_\_.

**BOARD OF SUPERVISORS OF  
LOUISIANA STATE UNIVERSITY AND  
AGRICULTURAL AND MECHANICAL COLLEGE**

**AGENCY: (insert full legal name of the Agency)**

Flowing Wells School District \_\_\_\_\_

**AGENCY: (insert full address of the Agency)**

1556 W. Prince Road \_\_\_\_\_

Tucson, Arizona 85705 \_\_\_\_\_

\_\_\_\_\_  
Ashley Arceneaux  
Chief of Staff, Office of the President

\_\_\_\_\_  
(agency signature authority)

Dr. Kevin Stoltzfus  
(print name of agency signature authority)

Date: \_\_\_\_\_

\_\_\_\_\_  
Superintendent

(print title of agency signature authority)

Date: \_\_\_\_\_

This Memorandum of Understanding should be signed and dated by each Agency Director and/or authorized representative and returned to:

**LSU School of Social Work  
Attn: Office of Field Education  
50 Fieldhouse Drive  
Baton Rouge, LA 70803  
225-578-8700 (fax)**

FLOWING WELLS SCHOOL DISTRICT  
Board Agenda Item

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G-6 March 25, 2025

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Agenda Item Number Board Meeting Date

Item: Recommend Approval to Join Litigation regarding PowerSchool Data Breach

Submitted By: Dr. Kevin Stoltzfus Date: March 17, 2025

Will Be Presented By: Dr. Kevin Stoltzfus

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District administration recommends approval to contract with Frantz Law Group, APLC, to provide legal services in connection with pursuing claims for damages associated with the PowerSchool Data Breach Litigation. There is no fee to join the litigation; a fee of 30% would be withheld from any monetary settlement that is obtained in the future. If no settlement is obtained, no fees will be charged. In addition to the potential for financial recovery of expenses associated with addressing the data breach, the District is motivated by the opportunity to obtain a binding guarantee from PowerSchool for indemnity if any future legal claims are brought against Flowing Wells due to PowerSchool's data breach.

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Estimated Cost \$ \_\_\_\_\_  See Additional Information Attached

Recommended Action:

Approve       Disapprove       Table       No Action Required

Division Head: \_\_\_\_\_ Superintendent: Kevin Stoltzfus

Board Action: M: \_\_\_\_\_ S: \_\_\_\_\_ A: \_\_\_\_\_ N: \_\_\_\_\_ C: \_\_\_\_\_



## Frantz Law Group

A Professional Law Corporation

*Emerald Plaza • 402 West Broadway, Suite 860 •  
San Diego, CA 92101 • Ph (619) 233.5945 •  
Fax (619) 525.7672 • frantzlawgroup.com*

### **PowerSchool Data Breach Investigation**

Frantz Law Group, APLC has been retained by a number of School Districts nationwide to investigate the December 20, 2024, PowerSchool Data Breach. We are determining the nature and extent of the breach and all possible legal remedies for our school district clients.

PowerSchool is an education technology corporation that sells its cloud-based software solutions to school districts through the United States and around the world. In order to provide its software and other products to its customers, PowerSchool receives, collects, and stores the Private and Personally Identifiable Information (“PII”) of millions of students and employees who attend or work at the school districts that are its customers. The private Information collected by PowerSchool includes names, addresses, dates of birth, phone numbers, email addresses, Social Security numbers, medical information, and other information that PowerSchool deems necessary to conduct its business.

In collecting and maintaining PII, PowerSchool agreed in contracts with School Districts that it would safeguard the data in accordance with internal policies, state law, and federal law. PowerSchool’s own website touted its products as a solution to protect student information, stating: “PowerSchool invests in updated security technology and adheres to strict security regulations. To keep your data secure.” PowerSchool further advertised its platform as secure, claiming that it’s an “industry leader for protected private data.” On its website PowerSchool assures parents that they can “trust” PowerSchool to safeguard and protect their children’s personal information.

### **What Happened**

On December 28, 2024, PowerSchool reported on its website that it became aware of a cyber security incident involving unauthorized exportation of personal information through its power source customer support platform that occurred on or about December 20, 2024. According to PowerSchool, PowerSource contains a maintenance access tool that allows PowerSchool engineers to access Customer SIS instances for ongoing support and troubleshoot performance issues. Using this PowerSource tool the attacker exported the power school students and teacher’s database tables to a .CSV file, which was then stolen.

The hackers who committed the data breach have claimed that they are in possession of the PII of 62.4 million students in 9.5 million teachers, and at least 2.7 million records have been confirmed to have been affected by the data breach. This breach included not only this school year's records but also school districts’ historical records.

PowerSchool did not begin to notify school districts until January 7, 2025. Most if not all school districts were not aware of the data breach that resulted in the theft of student and teacher private information until they received notification from PowerSchool. As of January 29, 2025, PowerSchool still has not directly communicated with many of the victims of the data breach to notify them of the attack, inform them what PII was stolen, and what PowerSchool intends to do to ensure their data will be properly secured in the future.

PowerSchool has acknowledged that the information accessed in the Data Breach included at the least the following:

- i. Names;
- ii. Addresses;
- iii. Social security numbers;
- iv. Phone numbers;
- v. Email addresses;
- vi. Medical information;
- vii. Grades and grade point averages;
- viii. Bus stops for students;
- ix. Notes and alerts concerning students;
- x. Student IDs; and
- xi. PII of parents of guardians of students.

Power school has acknowledged that they have paid a ransom to the hacker and that the hacker has promised not to use the information obtained.

### **Legal Implications of the Data Breach**

Pursuant to its contracts with school districts, PowerSchool had a responsibility to protect the personal information and implement sufficient security measures, including by implementing stricter password and credential requirements.

PowerSchool further had a duty to safeguard customers private information pursuant to industry standards and duties imposed by statutes, including section 5 of the Federal Trade Commission Act, which requires companies to maintain reasonable and appropriate data security measures. The FTC has issued guidance specifically to the entities which use cloud-based services and reminded them that securing the information on cloud-based services is their corporate responsibility.

PowerSchool is a sophisticated technology company and is one of the largest education technology providers in the world. PowerSchool is well aware of its duty to safeguard PII and that the data it collects and stores is a valuable target for data thieves. Indeed, PowerSchool acknowledges that identifying cyber security risks is one of the key objectives of its business in its Form 10-K.

Knowing that its clients' data is valuable and is at risk of cyber-attack, PowerSchool continued to store massive amounts of its customers' data in an insecure manner. Had PowerSchool implemented property security measures, such as by implementing stricter password and credential requirements, the data breach may have been prevented.

Due to PowerSchool's failure to secure the information and meet the industry standards it breached its contracts with school districts. In addition, PowerSchool breached its respective contracts with these school districts by failing to notify the school districts in a timely manner and by failing to notify those who were impacted by the breach.

### **Next Steps**

At this time, we know that PowerSchool has not guaranteed that a district's information has not been impacted by the December 20, 2024, data breach. It is our expectation that all if not a majority of school districts that use the PowerSchool's SIS system were impacted by this breach. It is our recommendation that you reach out to your PowerSchool representative and ask that PowerSchool guarantee that your district's information was not impacted by this data breach.

If your school district was impacted by this PowerSchool data breach we are initiating litigation on behalf of school districts nationwide due to PowerSchool's violations of state and federal statutes as well as its breach of contract. We are seeking the following damages on behalf of our school district clients:

- 1.) Past and future expenses for handling the breach (i.e. staff time, expert/vendor expenses, legal expenses); and
- 2.) Future expenses for having to change platforms and migrating the data; and
- 3.) Indemnity from PowerSchool for any future litigation brought against the school district due to this data breach.

In addition, we will be making a claim that PowerSchool did not provide the benefit of the bargain in its contract. As such, school districts overpaid for the services that were actually provided. We will contend that this overpayment by the school districts has resulted in a significant monetary damages.

### **What if your school district was not impacted by the Data Breach**

PowerSchool has not guaranteed that only a subset of school districts have been impacted by this data breach. Its investigation is ongoing, and our expectation is that the number of districts impacted will grow exponentially. However, if your school district was not impacted by this data breach your school district still has a claim for breach of contract due to PowerSchool's failure to implement national standards of cyber security and your overpayment for the services it provided.

If your school district is interested in joining this litigation, please contact William Shinoff at [wshinoff@frantzlawgroup.com](mailto:wshinoff@frantzlawgroup.com). We are handling this case on a contingency fee basis and as such there is no financial risk to joining this litigation. There will be no expenditure of school district funds on this litigation. We believe it's imperative that school districts that use the PowerSchool SIS platform join this litigation to ensure their indemnity from any future litigation.

## ATTORNEY-CLIENT FEE CONTRACT

The ATTORNEY-CLIENT FEE CONTRACT (“Agreement”) is entered into by and between **School District** (“Client” or “District”) and Frantz Law Group, APLC (“Attorneys”) (collectively, “Parties”) and encompasses the following provisions:

1. **CONDITIONS.** This Agreement will not take effect, and Attorneys will have no obligation to provide legal services, until Client returns a signed copy of this Agreement.
  
2. **AUTHORIZED REPRESENTATIVES**
  - A. **CLIENT REPRESENTATIVES.** Client designates **NAME**, or his/her designee, as the authorized representatives to direct Attorneys and to be the primary individual to communicate with Attorneys regarding the subject matter of Attorneys’ representation of Client under this Agreement. The designation is intended to establish a clear line of authority and to minimize potential uncertainty but not to preclude communication between Attorneys and other representatives of Client.
  
  - B. **ATTORNEY REPRESENTATIVES.** **James Frantz and William Shinoff of Frantz Law Group, APLC**, will be primarily responsible for the work, either performing it himself/herself or delegating it to others as may be appropriate.
  
3. **SCOPE AND DUTIES.** Client hires Attorneys to provide legal services in connection with pursuing claims in any forum for damages associated with the PowerSchool Data Breach Litigation, including the preparation and filing of the District’s individual action, (“Action”). Attorneys shall provide those legal services reasonably required to represent Client and shall take reasonable steps to keep Client informed of progress and to respond to Client’s inquiries. Client shall be truthful with Attorneys, cooperate with Attorneys, and keep Attorneys informed of developments.
  
4. **LEGAL SERVICES SPECIFICALLY EXCLUDED.** Unless otherwise agreed in writing by Client and Attorneys, Attorneys will not provide legal services with respect to (a) defending any legal proceeding or claim against the Client commenced by any person unless such proceeding or claim is filed against the Client in the Action or (b) proceedings before any federal or state administrative or governmental agency, department, or board. With Client’s permission, however, Attorneys may elect to appear at such administrative proceedings to protect Client’s rights.

5. FEES. Client will pay attorneys' fees of:
- A. Thirty percent (30%) of any monetary settlement or recovery that Attorneys obtain for Client. Client is not responsible for paying Attorneys any money unless monetary recovery is made by the District.
  - B. Fees shall be calculated on the basis of any settlement or recovery prior to the deduction of any expense or cost or common benefit fees; the "Gross Recovery." Contingency fee rates are not set by law but have been negotiated. If no recovery is made, no fees will be charged.
  - C. The term "Gross Recovery" shall include, without limitation, the then present value of any monetary payments agreed or ordered to be made by the adverse parties or their insurance carriers as a result of the Services, whether by settlement, arbitration award, court judgment (after all appeals exhausted), or otherwise. Any statutory Attorneys' fee paid by Defendants shall be included in calculating the Gross Recovery, however, any such award of Attorneys' fees shall be proportionately applied as a credit against Client's obligation to pay its portion of the contingency fee amount and shall not be retained by the Attorneys as a separate payment in addition to the contingency fee.
    - (1) "Gross Recovery," if by settlement, also includes (1) the then-present value of any monetary payments to be made to the District; and (2) any Attorneys' fees and costs recovered by the District as part of any cause of action that provides a basis for such an award. "Recovery" may come from any source, including, but not limited to, the adverse parties to the District and/or their insurance carriers and/or any third party, whether or not a party to formal litigation. The contingent fee is calculated by multiplying the recovery by the fee percentage. This calculation is performed on the gross recovery amount before the deduction of expenses as discussed above.

Gross Recovery, except in the case of a settlement, does not contemplate nor include any amount or value for injunctive relief or for the value of an abatement remedy which may be obtained in a final arbitration award or court judgment.

- (2) The District shall not be obligated to pay the Attorneys unless Attorneys are successful in collecting a monetary recovery on the District's behalf as a result of the Services.
- (3) The District shall not be obligated to pay the Attorneys if they are involuntarily required to dismiss the case.

- (4) If, by judgment, or settlement, the District is awarded in the form of property or services (In Kind), the value of such property and services shall not be included for purposes of calculating the Gross Recovery.
- (5) If, by judgment, or settlement, there is *no* money recovery and the District receives In Kind relief, Attorneys acknowledge that the District is not obligated to pay Attorneys' fees from public funds for the value of the In-Kind relief. In the event of In-Kind relief, by judgment, Attorneys' sole source of recovery of contingent fees will come from a common fund or court ordered Attorneys' fees.
- (6) The District agrees the Action Defendants shall pay all Attorneys' fees in a settlement that includes nonmonetary value. Client understands that Attorneys have and will invest resources into prosecuting this action on behalf of the Client and agrees to make a good faith effort to include Attorneys' Fees as part of the terms of any settlement or resolution of the Action.

D. It is possible that payment to the Client by the adverse parties to the Action or their insurance carrier(s) or any third-party may be deferred, as in the case of an annuity, a structured settlement, or periodic payments. In such event, gross recovery will consist of the initial lump sum payment plus the present value (as of the time of the settlement) of the total of all payments to be received thereafter. The contingent fee is calculated, as described above, by multiplying the gross recovery by the fee percentage. The Attorneys' fees will be paid out of the initial lump-sum payment if there are sufficient funds to satisfy the Attorneys' fee. If there are insufficient funds to pay the Attorneys' fees in full from the initial lump sum payment, the balance owed to Attorneys will be paid from subsequent payments to Client before there is any distribution to Client.

- (1) Reasonable Fee if Contingent Fee is Unenforceable or if Attorney is Discharged Before Any Recovery. In the event that the contingent fee portion of this agreement is determined to be unenforceable for any reason or the Attorneys are prevented from representing Client on a contingent fee basis, Client agrees to pay a reasonable fee for the services rendered. If no recovery is made by the District in the Action, no fees will be charged or paid by the District. If the parties are unable to agree on a reasonable fee for the services rendered, Attorneys and Client agree that the fee will be determined by arbitration proceedings before a mutually agreed upon neutral affiliated with Signature Resolution; in any event, Attorney and Client agree that the fee

determined by arbitration shall not exceed thirty percent (30%) of the gross recovery as defined in paragraph 5.

- (2) No General Fund Payments. Notwithstanding any other provision in this Agreement, in no event will the Client be required to pay legal fees out of any fund other than the monies recovered by District from Defendants in this Action. Under no circumstances shall District general funds be obligated to satisfy the contingent Attorneys' fees as a result of this case or this contingency fee contract.

6. COSTS AND EXPENSES. In addition to paying legal fees, Client shall reimburse Attorneys for all "costs/expenses", which includes but is not limited to the following: process servers' fees, fees fixed by law or assessed by courts or other agencies, court reporters' fees, long distance telephone calls, messenger and other delivery fees, parking, investigation expenses, consultants' fees, expert witness fees, and other similar items, incurred by Attorneys. Other costs and expenses include case management computer services, Document Management Services, case administration/accounting fees and costs, outside attorney services and other similar items. ATTORNEYS may find it necessary and/or in the CLIENT(S)' best interests to obtain the services of legal, clerical, and/or other personnel who are not ATTORNEYS regular employees, but outside independent contractors. The Action related costs/expenses incurred that Attorneys advance will be owed in addition to attorneys' fees and Client will reimburse those costs/expenses after Attorneys' fees have been deducted. If there is no recovery, Client will not be required to reimburse Attorneys for costs and fees. In the event a recovery is less than incurred costs/expenses, Client will not be required to reimburse Attorneys for costs/expenses, above and beyond the recovery, and fees; and considering fee limitations provided in Paragraph 5, above.

A. SHARED EXPENSES: Client understands that Attorneys may incur certain expenses that jointly benefit multiple clients, including, for example, expenses for travel, experts, and copying. Client agrees that Attorneys shall divide such expenses equally, or pro rata, among such clients, and deduct Client's portion of those expenses from Client's share of any recovery.

B. FEDERAL MDL COMMON BENEFIT FEES: Various Attorneys, including Frantz Law Group, frequently serve on plaintiffs' steering or executive committees in Multi-District Litigations (MDLs) and/or state court coordinated proceedings and perform work which benefits Attorneys' clients as well as clients of other attorneys involved in the same litigation. As a result, the court or courts where the cases are pending may order that Attorneys are to receive additional compensation for Attorneys time and effort which has benefitted all

claimants. Compensation for this work and effort, which is known as “common benefit fees,” may be awarded to Attorneys by a court or courts directly from the assessments paid by **The District and others who have filed claims in this litigation.**

7. LIEN. In the event any third-party attempts to lien any proceeds recovered from a recovery in this matter, Client hereby grants, and agrees, TO THE EXTENT PERMITTED BY APPLICABLE LAW, that Attorneys hold, a first priority and superior lien on any and all proceeds recovered from Defendants in this litigation in the amount of the Attorneys’ fees and costs that the Attorneys are entitled to under this Agreement. This lien right is limited to only those monies recovered from Defendants and in no way affects any other rights of the Client in any way whatsoever.
8. DISCHARGE AND WITHDRAWAL.
  - A. Client may discharge Attorneys at any time. After receiving notice of discharge, Attorneys shall stop services on the date and to the extent specified by the notice of discharge, and deliver to Client all evidence, files and attorney work product for the Action. This includes any computerized indices, programs and document retrieval systems created or used for the Action.
  - B. Attorneys may withdraw with Client’s consent or for good cause. Good Cause includes Client’s breach of this Agreement, Client’s refusal to cooperate with Attorneys, or any other fact or circumstance that would render Attorneys continuing representation unlawful or unethical. Attorneys may also discharge Client if Client at any time is dishonest with Attorneys or fails to provide relevant information to Attorneys.
9. ARBITRATION OF DISPUTES: ATTORNEY and CLIENT agree that should any Dispute arise between them, it must be mediated first, before any claims are filed. Specifically any and all disputes, controversies or claims arising out of, or related to this Agreement and/or ATTORNEY’S representation of CLIENT, including claims of malpractice (collectively referred to herein as “Dispute” or “Disputes”), shall be submitted to mediation at the offices of Signature Resolution at the location closest to the Client or at another mutually acceptable location before a retired judge or other mediator, agreed to between the parties and, if the parties cannot agree, before a retired judge selected by Signature Resolution. No petition for arbitration can be filed until after this agreed-upon mediation has occurred, and any petition for arbitration (or litigation) filed prior to conclusion of this mediation shall be subject to dismissal, pursuant to this Agreement. Client will pay one-half of the actual cost of the mediation, Attorneys will pay the other half but each party will be responsible for his or her own attorneys’ fees and preparation costs. The parties agree that any Dispute, whether submitted to mediation or not, will not be litigated in court. Rather, any Dispute, which is specifically defined above to

include claims of malpractice, will be submitted to mandatory binding arbitration before Signature Resolution. By signing this Agreement, CLIENT and ATTORNEY agree to arbitration and waive the right to a court or jury trial and the right to appeal. Any Disputes shall be decided in at the Signature Resolution location closest to the Client or at such other mutually acceptable location, applying California law.

10. **AUTHORITY OF ATTORNEY.** Attorneys may, with prior Client approval, associate co-counsel if the Attorneys believe it advisable or necessary for the proper handling of Client's claim, and expressly authorize the Attorneys to divide any Attorneys' fees that may eventually be earned with co-counsel so associated for the handling of Client's claim. Attorneys understand that the amount of Attorneys' fees which Client pays will not be increased by the work of co-counsel associated to assist with the handling of Client's claim, and that such associated co-counsel will be paid by the Attorneys out of the Attorneys' fees Client pays to the Attorneys.
11. **DISCLAIMER OF GUARANTEE.** Nothing in this Agreement and nothing in Attorneys' statements to Client will be construed as a promise or guarantee about the outcome of Client's matter. Attorneys make no such promises or guarantees. Attorneys' comments about the outcome of Client's matter are expressions of opinion only.
12. **MULTIPLE REPRESENTATIONS:** The District understands that Attorneys do or may represent many other individuals/entities with actual or potential litigation claims. Attorneys' representation of multiple claimants at the same time may create certain actual or potential conflicts of interest in that the interests and objectives of each client individually on certain issues are, or may become, inconsistent with the interests and objectives of the other. Attorneys are governed by specific rules and regulations relating to Attorneys professional responsibility in Attorneys representation of clients, and especially where conflicts of interest may arise from Attorneys representation of multiple clients against the same or similar Defendants, Attorneys are required to advise Attorneys' clients of any actual or potential conflicts of interest and obtain their informed written consent to Attorneys representation when actual, present, or potential conflicts of interest exist. By signing this agreement, The District is acknowledging that they have been advised of the potential conflicts of interest which may be or are associated with Attorneys representation of The District and other multiple claimants and that The District nevertheless wants the Attorneys to represent The District, and that The District consents to Attorneys representation of others in connection with the litigation. Attorneys strongly advise The District, however, that The District remains completely free to seek other legal advice at any time even after The District signs this agreement.
13. **AGGREGATE SETTLEMENTS:** Often times in cases where Attorneys represent multiple clients in similar litigation, the opposing parties or

Defendants attempt to settle or otherwise resolve Attorneys' cases in a group or groups, by making a single settlement offer to settle a number of cases simultaneously. There exists a potential conflict of interest whenever a lawyer represents multiple clients in a settlement of this type because it necessitates choices concerning the allocation of limited settlement amounts among the multiple clients. However, a group settlement can be accomplished and a single offer can be fairly distributed among the clients by utilizing a neutral to assign settlement amounts based upon the strengths and weaknesses of each case, the relative nature, severity and extent of injuries, and individual case evaluations. In the event of a group or aggregate settlement proposal, Attorneys may implement a settlement program, overseen by a referee or special master, who may be appointed by a court, designed to ensure consistency and fairness for all claimants, and which will assign various settlement values and amounts to each client's case depending upon the facts and circumstances of each individual case. The District authorizes us to enter into and engage in group settlement discussions and agreements which may include The District's individual claims. Although The District authorizes us to engage in such group settlement discussions and agreements, The District will still retain the right to approve, and Attorneys are required to obtain The District's approval of, any settlement of The District's case.

14. EFFECTIVE DATE AND TERM. This Agreement will take effect upon execution by District and Attorneys.
15. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which, taken together, shall constitute one and the same instrument. Facsimile or pdf versions of this Agreement shall have the same force and effect as signature of the original.

The above is approved and agreed upon by all parties.

**[SIGNATURE PAGE FOLLOWS]**

Dated: March 17, 2025



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William Shinoff  
Frantz Law Group, APLC

Dated:

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NAME  
TITLE  
School District