



## **Regular Board Meeting Agenda**

**Tuesday, March 10, 2026 | 6:00 PM | District Office Board Room, 8176 N. Westover, Joseph City, AZ 86032**

*Items on the regular meeting agenda may be discussed in executive session related to employment matters, for the purpose of obtaining legal advice thereon or other matters pursuant to A.R.S. 38-431.03(A). The Governing Board may change the order of agenda items, pursuant to Governing Board Policy BEDB. The meeting room will be open to the public fifteen minutes prior to the beginning of the meeting.*

### **1. OPENING ITEMS**

- 1.A. **Call to Order**
- 1.B. **Roll Call**
- 1.C. **Pledge of Allegiance**
- 1.D. **Invocation**

### **2. APPROVE AGENDA**

### **3. APPROVE MINUTES**

**February 10, 2026 Regular Board Meeting**



**Minutes of Regular Board Meeting of the Governing Board  
Joseph City Unified School District  
District Office Board Room, 8176 N. Westover, Joseph City, AZ 86032  
Tuesday, February 10, 2026**

**Members present**

Eldon Larsen, President; Dayton Flake, Clerk; Karsten Flake, Lexi Nelson

**Administrators present**

Bryan Fields, Superintendent; Steven Mills, Business Manager; Eric Miller, JH/HS Principal; Darrel Mosier, Elementary Principal

**Others present**

8 community members, 2 guests.

**1. OPENING ITEMS**

**1.A. Call to Order**

Motion by Eldon Larsen to call the meeting to order.

Time: 6:00 p.m.

**1.B. Roll Call**

**1.C. Pledge of Allegiance**

**1.D. Invocation**

**2. APPROVE AGENDA**

Motion by Eldon Larsen to adopt the agenda as presented; second by Dayton Flake.

Final Resolution: Motion passed.

Yes: Eldon Larsen, Dayton Flake, Karsten Flake, Lexi Nelson

**3. APPROVE MINUTES**

Motion by Dayton Flake to approve the January 13, 2026 Regular Board Meeting minutes; second by Lexi Nelson.

Final Resolution: Motion passed.

Yes: Eldon Larsen, Dayton Flake, Karsten Flake, Lexi Nelson

**4. REVIEW ARIZONA AUDITOR GENERAL ANNUAL FINANCIAL REPORT**

**5. SUPERINTENDENT'S REPORT**

**6. REQUESTS TO SPEAK TO THE GOVERNING BOARD**

None

**7. CONSENT AGENDA**

Motion by Eldon Larsen to approve the Consent Agenda; second by Dayton Flake.

Final Resolution: Motion passed.

Yes: Eldon Larsen, Dayton Flake, Karsten Flake, Lexi Nelson

**7.A. Approve Expense Vouchers**

Action to ratify district vouchers for the period 1/1/2026 through 1/31/2026.

**General and Special Funds:** #16 \$133,502.55; #17 \$168,705.64; #1023 \$69,022.39; #1024 \$137,271.81; #1025 \$17,152.16; #1026 \$45,267.03

**Auxiliary Operations Funds:** #1039 \$2,622.18; #1044 \$2,762.10; #1046 \$7,633.58

**Student Activities Fund:** #1040 \$2,813.93; #1043 \$120.10; #1045 \$1,290.00

**7.B. Student Activities Fund Report**

Revenues, expenditures and charges in the Student Activities Fund Report; period of 1/1/2026 through 1/31/2026.

**7.C. Student Fundraisers**

Organization	Description	Action
HS Baseball	Magician Show	Ratify
HS Volleyball	Daddy Daughter Dance	Approve

**8. POSSIBLE EXECUTIVE SESSION**

None

**9. ACTION ITEMS**

**9.A. Personnel Requests**

Name	Assignment	Action
Brawley, Lyndzi	HS Track Assistant Coach	Resignation
Isaacson, Taura	HS Track Assistant Coach	Appointment
Johnstun, Terry	Custodial Coordinator	Resignation Effective 6/30/26
Leonard, Tysen	Volunteer - Baseball	Acceptance
Munoz, Morgan	Substitute Custodian	Appointment
Rice, Tyler	Auditorium Manager	Resignation Effective 6/30/26

Motion by Eldon Larsen to approve the personnel requests as presented; second by Lexi Nelson.

Final Resolution: Motion passes.

Yes: Eldon Larsen, Karsten Flake, Dayton Flake, Lexi Nelson

**10. INFORMATION ITEMS**

**10.A. Review of Possible Policy Changes to be Considered for Adoption at a Future Meeting**

No policy changes will be adopted at this meeting. Policies affected:

DIE; DIE-R - Audits/Financial Monitoring

**10.B. Requests for Future Agenda Items**

**10.C. Upcoming Meetings and Events Calendar**

- **Work Session** - February 13, 2026; 9:00 a.m.
- **Next Regular Board Meeting** - March 10, 2026; 6:00 p.m.
- **Superintendent Search Candidate Selection and Interview Preparation** - March 27, 2026; 10:00 a.m.
- **First Round Interviews** - April 8, 2026; (time to be announced)
- **Final Round and Community Forum; Meet and Greet the Candidates** - April 17, 2026; 12:00 p.m. - 8:00 p.m.

**11. ADJOURNMENT**

Motion by Eldon Larsen to adjourn the meeting; second by Lexi Nelson.

Final Resolution: Motion passed.

Yes: Eldon Larsen, Karsten Flake, Dayton Flake, Lexi Nelson  
Meeting adjourned at 6:49 p.m.

APPROVED:

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Board Clerk or President

**4. SUPERINTENDENT'S REPORT**

Current Events and Updates

## March 10<sup>th</sup>, 2026 Board Meeting Report

Prepared by B. Fields

### Current Events and Updates

- Our Girls' Basketball Team has won the state championship again. Posted below in this bullet is a message that I received from the AIA Executive Director additionally to the typical congratulations that is sent out after winning a championship. I did email him first, but his comments are still worth sharing with you:

Good Morning Mr. Fields,

Thank you so much for your email but more importantly, CONGRATULATIONS to the Wildcats! We have been working to up our game for the benefit of our schools and students and your feedback is much appreciated. It is our pleasure to increase opportunities for everyone involved and we believe strongly in the importance of being at games. Having moved to Arizona many years ago from a small town in Indiana, I know, firsthand, the importance of school community and the athletic culture that lies within. Joseph City is a glaring example of all that is right in high school athletics and school culture. It is our pleasure to be able to witness your success. Good luck with the spring and we look forward to the high probability of seeing the Wildcats again in the softball championship. Thank you again for taking the time to send some great feedback. Have a great day!

Jim Dean Ed. D.

Executive Director

[Arizona Interscholastic Association](#)

- We have arranged for the bus that we had budgeted approximately \$140,000 for this year is being scheduled for delivery next year which will also present a current reduction to our budget. They have put off delivery for so long, and it is still not ready for delivery to us.
- I am pleased to inform you that Brad Fischer through the Fiesta Bowl Charities and Donors Choose, has been awarded a \$2,500 in-kind grant with weights and exercise equipment.
- I was asked about this by a Board Member and decided to include it in this report. ESA's cover student expenses in this state cover about \$7,000 - \$8,000 per student in costs. Students with disabilities usually generate additional funds above this amount when they are pulled out of public school with the intention of using ESA funds.
- I wanted to inform you that I did travel to the legislative committee hearing that I was invited to represent our District. I was the first person at the meeting room at about 12:00 pm, and I waited patiently until about 4:30 pm when they abruptly adjourned. They may reconvene and invite us again. I will let you know.
- The performance audit has started and is off to a good start. The report should be completed in the Fall of 2026. We are receiving updates from them on what could be potential findings and so far we are looking pretty good.

- We have been notified by APS that we should expect a decrease in our cost for electricity next year that should save the District thousands. A large use meter can save about \$270 a month. Taking this discount across the meters will result in some significant savings for the District next year.
- Everything has been prepared for the School Facilities Board project of funding the replacement of the Auditorium and Vocational Building. The project includes repairing ceiling tiles or sheetrock that has water damage on it. This project now only lacks state approval from their Board. The winning bid came from \$487,424.00. The project cost is for \$548,277.00 because of Construction Administration and Quality assurance inspections. The District has the options to pay for the following on the project as add-ons:
  - Addition of \$58,889.00 for Ribs to the Auditorium Roof that are similar to the ones on the main campus.
  - Addition of \$10,250.00 for replacing the bus barn roof.
- The JCF received the scholarship funds from the annual donor and the high school is in the process of making the selections for this and other awards through the end of the semester. This is called the Pioneer Scholarship and is funded by a former Joseph City resident.
- Our District has a few other SFD project applications in that I am hoping for funding authorization this Spring. They include: Boiler Projects (1 repair and 1 replacement) at each of the campuses, Chiller repairs at both campuses, and an Elementary Drainage project. These projects and several others that I have started applications for will remain in the system until they are approved or denied. I will continue to work on them until I finish and providing the information to the next person who will be responsible for this in our District.

## 5. REQUESTS TO SPEAK TO THE GOVERNING BOARD

The procedure for addressing the Board in a public meeting may be viewed here: <https://josephcityaz.sites.thrillshare.com/page/public-comments>

## 6. CONSENT AGENDA

Vote on Consent Agenda. All items listed will be considered as a group and will be approved with one motion unless a Board Member requests an item be removed from the consent agenda and considered as a separate item.

### 6.A. Approve Expense Vouchers

Action to ratify district vouchers for the period 2/1/2026 through 2/28/2026.

**General and Special Funds:** #18 \$169,290.91; #19 \$168,649.96; #1027 \$41,015.91; #1028 \$84,238.48; #1029 \$103,112.73

**Auxiliary Operations Funds:** #1047 \$2,394.36; #1052 \$1,813.08; #1053 \$376.78

**Student Activities Fund:** #1048 \$900.00

### 6.B. Student Activities Fund Report

Revenues, expenditures and charges in the Student Activities Fund Report; period of 2/1/2026 through 2/28/2026.

# JOSEPH CITY USD EXTERNAL FUNDS

## Student Activities Summary Report

Fiscal Year: 2025 - 2026

From Date: 2/1/2026

To Date: 2/28/2026

Print Detail

Page Break by Activity

Subtotal By Journal

Exclude Encumbrances

Reverse Sign

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrance	Available Balance
000000 Undesignated DO NOT USE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102610 Joseph City Jr High School Student Council	\$127.65	\$0.00	\$0.00	\$127.65	\$0.00	\$127.65
102612 Joseph City Jr High School Softball	(\$11.39)	\$0.00	\$0.00	(\$11.39)	\$0.00	(\$11.39)
102619 Joseph City Jr High School Volleyball	\$507.27	\$0.00	\$0.00	\$507.27	\$0.00	\$507.27
102629 Joseph City Jr High School Track	\$260.11	\$0.00	\$0.00	\$260.11	\$0.00	\$260.11
102637 Joseph City Jr High School Class of 2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102638 Joseph City Jr High School Class of 2025	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102639 Joseph City Jr High School Class of 2026	\$4,760.06	\$0.00	\$0.00	\$4,760.06	\$0.00	\$4,760.06
102640 Joseph City Jr High School Class of 2027	\$1,657.52	\$0.00	\$0.00	\$1,657.52	\$0.00	\$1,657.52
102641 Joseph City Jr High School Class of 2028	\$757.40	\$0.00	\$0.00	\$757.40	\$0.00	\$757.40
102642 Joseph City Jr High School Class of 2029	\$1,134.04	\$0.00	\$0.00	\$1,134.04	\$0.00	\$1,134.04
102643 Joseph City Jr High School Class of 2030	\$1,907.61	\$0.00	(\$1,313.00)	\$594.61	\$0.00	\$594.61
102644 Joseph City Jr High School Class of 2031	\$1,116.89	\$0.00	\$1,313.00	\$2,429.89	(\$1,170.40)	\$1,259.49
102645 Joseph City Jr High School Class of 2032	\$95.40	\$0.00	\$0.00	\$95.40	\$0.00	\$95.40
102646 Joseph City Jr High School Class of 2033	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203601 Joseph City High School Band	\$218.26	\$0.00	\$0.00	\$218.26	\$0.00	\$218.26
203602 Joseph City High School Baseball	\$936.94	\$0.00	\$0.00	\$936.94	\$0.00	\$936.94
203603 Joseph City High School Art	\$19.00	\$0.00	\$0.00	\$19.00	\$0.00	\$19.00
203604 Joseph City High School Disc Golf Club	\$919.02	\$0.00	\$0.00	\$919.02	\$0.00	\$919.02
203605 Joseph City High School Chess Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203606 Joseph City High School Card and Game Club	\$146.14	\$0.00	\$0.00	\$146.14	\$0.00	\$146.14
203607 Joseph City High School Drama	\$725.11	\$0.00	\$0.00	\$725.11	\$0.00	\$725.11
203608 Joseph City High School Future Business Leaders of America	\$183.18	\$0.00	\$0.00	\$183.18	\$0.00	\$183.18
203609 Joseph City High School Girls Basketball	\$2,351.74	\$100.00	\$0.00	\$2,451.74	\$0.00	\$2,451.74
203610 Joseph City High School Student Council	\$4,893.13	\$0.00	\$0.00	\$4,893.13	\$0.00	\$4,893.13
203611 Joseph City High School National Honor Society	\$482.97	\$0.00	\$0.00	\$482.97	\$0.00	\$482.97
203612 Joseph City High School Softball	\$2,041.37	\$0.00	\$0.00	\$2,041.37	\$0.00	\$2,041.37
203613 Joseph City High School Momentum Club/Audition Choir	\$2,529.15	\$0.00	\$0.00	\$2,529.15	\$0.00	\$2,529.15
203614 Joseph City High School Wrestling	\$6,608.20	\$0.00	(\$900.00)	\$5,708.20	(\$1,481.38)	\$4,226.82
203615 Joseph City High School Cheerleaders	\$789.06	\$0.00	\$0.00	\$789.06	\$0.00	\$789.06
203616 Joseph City High School Welding	\$136.33	\$0.00	\$0.00	\$136.33	\$0.00	\$136.33
203617 Joseph City High School Woods	\$104.72	\$0.00	\$0.00	\$104.72	\$0.00	\$104.72
203618 Joseph City High School Boys Basketball	\$1,339.85	\$0.00	\$0.00	\$1,339.85	\$0.00	\$1,339.85
203619 Joseph City High School Volleyball	\$6,334.52	\$0.00	\$0.00	\$6,334.52	\$0.00	\$6,334.52
203620 Joseph City High School FACS	\$35.74	\$0.00	\$0.00	\$35.74	\$0.00	\$35.74
203621 Joseph City High School Hotrod Club	(\$201.63)	\$0.00	\$0.00	(\$201.63)	\$0.00	(\$201.63)
203624 Joseph City High School Basketball Cheerleaders	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203625 Joseph City High School FFA	\$583.36	\$0.00	\$0.00	\$583.36	\$0.00	\$583.36
203626 Joseph City High School Happy Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203627 Joseph City High School Robotics	\$359.85	\$0.00	\$0.00	\$359.85	\$0.00	\$359.85
203628 Joseph City High School Cross Country	\$370.60	\$0.00	\$0.00	\$370.60	\$0.00	\$370.60
203629 Joseph City High School Track	\$321.04	\$0.00	\$0.00	\$321.04	\$0.00	\$321.04
203630 Joseph City High School Football	(\$65.42)	\$0.00	\$0.00	(\$65.42)	\$0.00	(\$65.42)

**JOSEPH CITY USD EXTERNAL FUNDS**

**Student Activities Summary Report**

Fiscal Year: 2025 - 2026

From Date: 2/1/2026

To Date: 2/28/2026

Print Detail

Page Break by Activity

Subtotal By Journal

Exclude Encumbrances

Reverse Sign

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrance	Available Balance
203631 Joseph City High School Technology Club	\$109.95	\$0.00	\$0.00	\$109.95	\$0.00	\$109.95
203632 Joseph City High School Class of 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203633 Joseph City High School Class of 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203634 Joseph City High School Class of 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203635 Joseph City High School Class of 2022	\$137.03	\$0.00	\$0.00	\$137.03	\$0.00	\$137.03
203636 Joseph City High School Class of 2023	\$780.48	\$0.00	\$0.00	\$780.48	\$0.00	\$780.48
203637 Joseph City High School Class of 2024	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
203638 Joseph City High School Class of 2025	\$368.42	\$0.00	\$0.00	\$368.42	\$0.00	\$368.42
203639 Joseph City High School Class of 2026	\$1,074.00	\$418.00	\$0.00	\$1,492.00	(\$3,100.00)	(\$1,608.00)
203640 Joseph City High School Class of 2027	\$622.00	\$0.00	\$0.00	\$622.00	\$0.00	\$622.00
203641 Joseph City High School Class of 2028	\$217.30	\$0.00	\$0.00	\$217.30	\$0.00	\$217.30
203642 Joseph City High School Class of 2029	\$57.77	\$0.00	\$0.00	\$57.77	\$0.00	\$57.77
500300 Districtwide UNDESIGNATED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500600 Districtwide UNDESIGNATED	(\$41.84)	\$0.00	\$0.00	(\$41.84)	\$0.00	(\$41.84)
<b>Grand Total:</b>	\$47,999.90	\$518.00	(\$900.00)	\$47,617.90	(\$5,751.78)	\$41,866.12

**End of Report**

**6.C. Accept the Arizona Division of School Facilities Building Renewal Grant Award**

Building Renewal Grant awarded to Joseph City Schools for Joseph City Elementary School Boiler Project

**6.D. Approve the 50 By Fall Project Intergovernmental Agreement between Joseph City Unified School District and the Arizona Board of Regents**

Partnership to increase FAFSA completion rates and create a college-going community at the high school level

**6.E. Gifts & Donations**

Donor	Item	School/Program	Purpose	Amount
Madison Education Foundation	Cash	HS Automotive (Tyson Smith)	Extraordinary license plate grant	\$1,296

**6.F. Student Fundraisers**

Organization	Description	Action
Drama Club	Monthly Fun Night Fairs	Ratify

**7. POSSIBLE EXECUTIVE SESSION (\*)**

For any agenda item indicated with an asterisk (\*), the Board may vote to convene in Executive Session pursuant to A.R.S. 38-431.03 (A) (1) for personnel matters when notified; (2) discussion or consideration of records exempt by law from public inspection; (3) for consultation with attorney; (4) for consultation with attorney when in pending or contemplated litigation. Discussion or consideration of personnel matters may include employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining or resignation of a public officer, appointee or employee.

**8. ACTION ITEMS**

**8.A. Personnel Requests (\*)**

Name	Assignment	Action
See attached list	Certified Teachers	Renewal for 2026-27
Sander, Loralai	Event Worker	Appointment
Strong, Jason	JH Assistant Track Coach	Appointment

# Teacher Contract Renewals

**\*includes Return-To-Work Retiree Rehires  
FY 2026-27**

Name	Position
BEATTY, KRISTEN	TEACHER
BIRK, KATE W	TEACHER
BOWLER, LAURIE A	TEACHER
BRAWLEY, MICAH M	TEACHER
BUSHMAN, JESSICA E	TEACHER
BUSHMAN, PETER J	TEACHER
CASTELLANO, KORITZA M	TEACHER
*DEWITT, DAROLYN	TEACHER
EDWARDS, JERI D	TEACHER
FISCHER, BRAD A	TEACHER
FISCHER, JENNIFER L	TEACHER
GAYER, MICHAEL R	TEACHER
HANCOCK, ROLAND K	TEACHER
HANSEN, MARIJOE	TEACHER
HANSEN, RUTH B	TITLE I LEAD TEACHER
HUNT, ERICKA	TEACHER
HUTCHENS, DANIEL L JR	TEACHER
ISAACSON, TAURA K	TEACHER
JOHNSTUN, AARON J	TEACHER
LARSEN, KAREN	TEACHER
METZGER, KELLY S	TEACHER
MILLER, KYLIE	TEACHER
MURPHY, TYLER J	TEACHER
NEAL, LILLIAN	TEACHER
PETERSON, AMY C	TEACHER
*RUSH, KAY	TEACHER
SANDER, AMANDA R	TEACHER
SMITH, DEIDRA N	TEACHER
SMITH, TYSON J	TEACHER

**8.B. Approve the Formation of a New Student Club at Joseph City Jr/Sr High School**

Joseph City Humanities, Culture, and Language Arts Club (LACH)

**8.C. Discussion and Possible Approval of Changes to Governing Board Policies**

These policies and possible changes were presented for public and board review at the previous regular board meeting and on the District website. See the attached Policy Advisory for policy changes to be considered. See the Link section of this agenda item to view the current policy manual. Policies affected:

DIE; DIE-R - Audits/Financial Monitoring



**DIE ©  
AUDITS / FINANCIAL MONITORING**

The Governing Board directs the Superintendent to implement procedures that assure District compliance with all state and federal requirements for audits and financial monitoring. Contingent upon prescribed qualifying criteria, such requirements may include, but are not limited to, procedural reviews by the Office of the Arizona Auditor General and the federal Single Audit Act Amendments and the current U.S. Office of Management and Budget (OMB) Compliance Supplement June 2016.

**Necessary Services**

The procurement of the necessary services shall be consistent with the District's policy on bidding and purchasing procedures. Any allocation of costs for the services shall conform to the requirements of the Uniform System of Financial Records (USFR).

**Board Presentation**

A final report of each separate fiscal management review shall be presented to the Board for examination and discussion. After a report has been presented to the Board, it will become a matter of public record, and its distribution will not be limited. Copies of a final report shall be filed with appropriate state and other authorities.

The Governing Board shall publicly accept all audits and compliance questionnaires by roll call vote.

**Posting**

The District shall prominently post on its website home page a copy of its profile pages that displays the percentage of every dollar spent in the classroom by that school district from the most recent status report issued by the Auditor General.

Adopted: \_\_\_\_\_

**LEGAL REF.:**

A.R.S.  
15-213  
15-239  
15-914  
15-2111

*Note:* This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

41-1279.03

41-1279.04

41-1279.05

41-1279.07

41-1279.21

41-1279.22

A.A.C.

R7-2-902

USFR - Audit Requirements

2 CFR Part 200 Appendix XI, Compliance Supplement

CROSS REF.:

DB - Annual Budget: Schedule, Preparation/Planning, Format,  
and Posting/Submission

**DIE-R ©**

**REGULATION**

**AUDITS / FINANCIAL MONITORING**

Each program, instructional unit, and department shall prepare and maintain such financial records as are directed by the Superintendent. The documents shall be accurate and of essential sufficiency to enable the District to comply with all requirements for financial monitoring and audits, both internal and external.

**Requirements for Proper Management**

In addition to special reviews that may be conducted as necessary, the District will comply with the following minimum requirements to demonstrate proper management of and accountability for its fiscal resources:

A. Whenever the District's expends less than one million dollars (\$1,000,000) in expenditure of federal grants in a fiscal year (starting with Fiscal Year 2026 audits; financial assistance is less than seven hundred fifty thousand dollars [\$7500,000] for earlier during a fiscal years), the District shall be subject to a procedural review conducted by the Office of the Auditor General at times determined by the Auditor General, subject to the following provisions:

1. Districts that have adopted a Maintenance and Operations Fund (M&O) budget of two million dollars (\$2,000,000) or more shall contract with an independent certified public accountant to conduct an annual financial statement audit in accordance with United States (U.S.) generally accepted governmental auditing standards, Government Auditing Standards issued by the U.S. Comptroller General, and Uniform Guidance (2 CFR Part 200, Subpart F), as applicable.
2. Districts that have adopted a Maintenance and Operations Fund (M&O) budget between seven hundred thousand dollars (\$700,000) and two million dollars (\$2,000,000) shall contract with an independent certified public accountant to conduct a biennial financial statement audit in accordance with United States (U.S.) generally accepted governmental auditing standards, Government Auditing Standards issued by the U.S. Comptroller General, and Uniform Guidance (2 CFR Part 200, Subpart F), as applicable.

*Note:* This material is written for informational purposes only, and not as legal advice. You may wish to consult an attorney for further explanation.

B. Whenever the District's expends one million dollars (\$1,000,000) or more in combined expenditure from all sources of federal financial assistance is grants in a fiscal year (starting with Fiscal Year 2026 audits; previously seven hundred and fifty thousand dollars [\$750,000]) or more during a fiscal year, the District shall contract with an ~~approved~~ independent auditor certified public accountant to conduct an annual financial and compliance (Single) audit. The audit shall be performed in accordance with generally accepted auditing standards, Government Auditing Standards issued by the U.S. Comptroller General, and Uniform Guidance (2 CFR Part 200, Subpart F), as applicable in compliance with the requirements of the federal Single Audit Act Amendments of 2003 and any implementing regulations of the Office of Management and Budget (OMB).

To the extent permitted by federal law, the District:

- A. may convert to a biennial audit schedule when the previous annual audit contained no significant negative findings, defined as the District having received a letter of noncompliance issued by the ~~a~~Auditor ~~g~~General;
- B. shall convert back to an annual audit whenever an audit produces significant negative findings;
- C. may convert back to a biennial audit schedule when the two (2) previous audits have not contained any significant negative findings.

The Superintendent shall be promptly informed of any material deficiency that is discovered during a monitoring or auditing process.

## 9. INFORMATION ITEMS

### 9.A. Requests for Future Agenda Items

This agenda item is for the Governing Board to have a running record of potential items to be placed on future agendas. There will be no discussion on the substance, merits, or issues relating to the proposed agenda item.

### 9.B. Upcoming Meetings and Events Calendar

- **Superintendent Search Candidate Selection and Interview Preparation** - March 27, 2026; 10:00 a.m.
- **Work Session** - April 3, 2026; 9:00 a.m.
- **First Round Interviews** - April 8, 2026; (time to be announced)
- **Next Regular Board Meeting** - April 14, 2026; 6:00 p.m.
- **Final Round and Community Forum; Meet and Greet the Candidates** - April 17, 2026; 12:00 p.m. - 8:00 p.m.

## 10. ADJOURNMENT