



GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10

DATE OF MEETING: **May 11, 2021**

TITLE: **Approval to Establish District Services Fund for White Fleet Transportation**

BACKGROUND:

Arizona Revised Statute (ARS) §15-1108 allows district governing boards to create service programs to account for certain services on a cost reimbursement basis. Amphitheater has operated its print shop operations as an Internal Services Fund since 2005.

Internal Services Funds are an accounting method that allows the district to account for all of the expenditures associated with a specific activity and charge out the total expense on a cost reimbursement basis. This accounting method provides better cost tracking and allows for future capital costs to be considered in determining the cost reimbursement.

We are recommending the creation of a new Internal Service Fund for White Fleet Transportation.

RECOMMENDATION:

The Administration recommends that the Governing Board approve the creation of the White Fleet Transportation District Service Fund pursuant to ARS §15-1108.

INITIATED BY:

Scott Little

Scott Little, Chief Financial Officer

Date: May 5, 2021

Todd A. Jaeger

Todd A. Jaeger, J.D., Superintendent